



Signatory Name: LEGO Australia Pty Ltd

The question numbers in this report refer to the numbers in the report template. Not all questions are displayed in this report.

Status: Complete

The content in this APC Annual Report is hereby endorsed by the Chief Executive Officer, or equivalent officer of the organisation.

Yes

5. Industry sector (please select 1 only):

- Brand Owner / Wholesaler / Retailer
- Packaging Manufacturer
- Waste Management
- Other - Commercial Organisation
- Community Group
- Industry Association
- Government
- Raw Material Supplier
- Other:

6. Industry type (please select 1 only):

- Food & Beverage
- Pharmaceutical / Personal Care / Medical
- Hardware
- Homewares
- Communications / Electronics
- Clothing / Footwear / Fashion
- Chemicals / Agriculture
- Fuel
- Large Retailer
- Tobacco
- Shipping Company
- Airline
- Other: Toy

7. Please indicate your organisation's reporting period:

- Financial Year: 1 July 2015 – 30 June 2016
- Calendar Year: 1 January 2016 – 31 December 2016

Goal 1: Design

KPI 1: % of signatories with documented policies and procedures for evaluating and procuring packaging using the SPGs or equivalent.

9. Does your company have documented policies and procedures for evaluating and procuring packaging using the SPGs or equivalent?

Yes No

Provide details of policies and procedures

Our Sustainable Packaging Guidelines are composed of a series of packaging parameters, including but not limited to box and pallet filling degree, material choice and dimensions. All standards boxes have a minimum required filling degree to ensure that the most appropriate box size is selected for the product. For specialty packaging, we also require that packaging be designed to achieve high pallet utilization. We have not changed how we are working with filling degrees. However, there is a negative trend across the entire portfolio in 2016, which has decreased by about 2%. Actions are currently being taken to uncover the root cause and to provide corrective actions. Nevertheless, the packaging has always been designed with not only with the environment in mind and efforts to reduce both the resources, waste and the carbon footprint of our packaging, but also in accordance with the standards set forth by the European Packaging Directive to ensure the least amount of material is utilized when developing packaging.

10. Of the types of packaging **existing at the beginning of the reporting period**, what percentage had been reviewed using the Sustainable Packaging Guidelines (SPG) by the end of the reporting period?

%

11. Have any new types of packaging been introduced during the reporting period?

Yes No

12. If yes, of the **new types of packaging introduced during the reporting period**, what percentage have been reviewed using the Sustainable Packaging Guidelines (SPG) by the end of the reporting

%

13. Please indicate your progress this year towards achieving your annual targets and milestones for KPI 1

	Target: According to your Action Plan, what did you set out to do?	Actual: What did you achieve?
1.	Continue using sustainable packaging guidelines in the packaging development process	Currently all existing and newly introduced packaging is reviewed against our SPG. Based on the product shelf life we focus on improving the packaging when the packaging design requires a refresh. The package is then re-evaluated by the SPG along with on-shelf learnings to improve the packaging's environmental and sales performance.

2.	Continue optimizing packaging throughout its lifecycle (eliminate unnecessary materials, reduce size, weight and/or thickness of packaging and optimize void space)	We will continue to work on reducing our packaging materials and size. Over the last year, while there has been a decrease in filling degree by about 2%, we have continuously been looking for opportunities to improve our environmental footprint. That includes working with external partners in packaging design. All packaging released in 2016 have been designed in accordance with our new size/filling degree requirements stipulated in the LEGO SPG. Further, 100% of all our primary paper fibre packaging is 100% recyclable and over 90% of our packaging contains at least 82% recycled content. We have introduced the use of B-flute for our smallest master cartons. This change in corrugate material results in a small reduction in weight, but due to the thinner material we have gained nearly 25% more boxes per pallet reducing number of shipping containers. This continues to support both efficiency gains in transportation fuel and storage. We are also working to transition from plastic to paper based packaging wherever possible.
3.	Source 100% FSC certified paper fibre based LEGO branded packaging and LEGO print materials by 2016	<p>During the 2014 year, 100% of all LEGO branded packaging was sourced using Forest Stewardship Council (FSC) certified fibre. This includes the primary packaging, the outer cartons (master cartons), as well as building instructions. This is an increase of 10% over 2013. Additionally, all new LEGO products launched from the 2nd half of 2014 onwards had the FSC logo on packaging to communicate to consumers the sourcing of the fibre packaging (certificate number: FSC-C117818). We also source FSC certified materials and label accordingly for all of our marketing materials. All business support materials used in the production and offices are now FSC certified as well. The very few items, which are still not FSC, are generally due to problems with FSC supply availability.</p> <p>In 2016, the FSC requirement has also been implemented across 100% of the LEGO Extended Line products manufactured by our suppliers.</p>

14. Describe any constraints or opportunities that affected performance under this KPI

Considerable effort across the LEGO Group organization has been dedicated to achieving FSC certification, not only from our packaging suppliers, but also the LEGO Group packaging facilities. This complete chain of custody certification allows us to use the same certification number on all of our packaging making it easier for consumers to trace. In 2014, we began the first phase of sourcing indirect procurement materials and marketing materials by sending samples of all materials to FSC for testing. All samples have passed and we were able to achieve compliance by the end of 2015. The LEGO Group has also been in close collaboration with the FSC organisation during the year and has provided input to the new FSC labelling standard. Due to packaging size and graphics we are sometimes limited in our ability to put the FSC logo on the packaging. We continue to work with packaging design and graphic teams to ensure the FSC logo is placed on pack whenever possible. Additionally, our environmental responsibility and R&D packaging teams are working closely to develop clear guidance on various “sustainable materials” through Life Cycle Assessment and 3rd party knowledge to ensure that we are achieving our environmental ambitions.

In 2016, we also received an exemption from the FSC organisation regarding two of our suppliers who do not need to be FSC certified, due to LEGO being able to control our sub-suppliers and that LEGO will be responsible for the FSC logo labelling.

Goal 1: Design

KPI 1: % of signatories with documented policies and procedures for evaluating and procuring packaging using the SPGs or equivalent.

Rating

4

Rating Comments

Well done on formalising policies to incorporate SPG reviews into your business and in reviewing packaging systematically. It is also great to see tangible outcomes reported as a result of these activities such as weight reductions. As achievements are made, you may like to broadly communicate them within your organisation to raise awareness and develop support for future initiatives. Another way of raising awareness regarding the APC could be to sign up to their e-newsletter if you have not already:
<http://www.packagingcovenant.org.au/pages/newsletter.html>

Goal 2: Recycling

KPI 3: % signatories applying on-site recovery systems for used packaging.

15. Do you have on-site recovery systems for recycling used packaging?

- Yes at all facilities/ sites
- Yes at some, but not all facilities/ sites
- No

16. Please indicate your progress this year towards achieving your annual targets and milestones for KPI 3

	Target: According to your Action Plan, what did you set out to do?	Actual: What did you achieve?
1.	Measure and reduce the amount of non-recyclable materials sold in the Australian market	<p>As a majority of our packaging is recyclable. We continue to utilize a full recycle approach and continue to look for means to more responsibly dispose of scrap product. This includes continuing to reduce the amount of overstock of current and inactive lines to reduce scrapping.</p> <p>Overall, our overall packaging weight increased by nearly 33% from 2015 to 2016 in the Australia market. The increase in overall packaging weight can be attributed to an increase of 41% by weight of products sold in Australia. Additionally, the percentage of plastic used in our primary and secondary packaging has decreased from 7.9% in 2015 to 7.1% in 2016. This is an important improvement as plastic materials are more challenging to recycle.</p>
2.	Continue to improve on packaging efficiency for the Australia market	<p>Even though a majority of our packaging is recyclable, we continue to look for means to be more responsible and to reduce the amount of packaging that is being put into the market.</p> <p>In 2016, the total amount of packaging that has been placed into the Australia market is around 1635.7 tonnes for a total product shipment of around 4342.8 tonnes. This works out to be a product packaging ratio of 0.38, which is a 0.01 point increase from the 2015 product packaging ratio (0.37). Overall, actions are currently being taken to uncover the root cause and to provide corrective actions. Nevertheless, all existing and newly introduced packaging are still reviewed against our SPG.</p>

3.	Continue on-site recycling at LEGO Australia facility	<p>Currently, our Australia facility collects and recycles paper, plastic, aluminium cans, printer cartridges and obsolete electronics.</p> <p>When compared to the year before, there has been a great reduction in the amount of paper that are disposed via the secure shredding vendor from 660kg in 2015 to 220kg in 2016. The reduction is, in general, due to the Sydney office being more environmentally conscious and performing less printing. Thus, reducing the amount of paper that require disposing by close to 66%.</p> <p>We will also be looking to implement the new "Follow-You" printing system in April 2017, which should further reduce the amount of paper that are required. This is because with "Follow-You", the documents will only printed after the staff is physically standing at the printer to scan their badge and collect the documents.</p> <p>We will also continue to use the waste management system with three different types of bins to dispose of waste appropriately.</p>
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17. Describe any constraints or opportunities that affected performance under this KPI

As the e-commerce business continues to grow, we face increased pressure related to packaging waste as our business customers repack products for individual consumer deliveries. We will continue to evaluate opportunities to reduce this impact to the waste stream.

Besides the implementation of a new waste management system in the office, comprising of "Waste", "Paper & Cardboard Recycling" and "Recycling" bins, to encourage the more effective disposition of waste in the office; a communication was also sent out to all the staff in the office to outline the importance of recycling and the disposal of all waste & rubbish appropriately.

As we become more paper independent and so not printing as much as previous years, there would also be less paper and cardboard being purchased as compared to previous years. However, we are currently not keeping any quantitative data to measure this specific reduction in the paper purchased.

We continue to organise the "Stationery Amnesty Day" in 2016, whereby all the staff were asked to donate their redundant stationery items at their workstations and in their desk drawers. All of these items were donated to an organisation called "Reverse Garbage" specialising in re-purposing such unwanted products for creative purposes.

There are also plans to further communicate to our staff in the Sydney office on recycling and sustainability efforts in 2017.

Goal 2: Recycling

KPI 3: % signatories applying on-site recovery systems for used packaging.

Rating

4

Rating Comments

Well done on achieving on-site recovery systems for recycling on all of your facilities/ sites. It is also great to see that you are collecting quantitative data in regards to the materials you are diverting from landfill. Continuing to record data will be beneficial to recognising long term trends and improvements achieved by your company. To further increase recycling rates more generally, you may like to consider incorporating recycling targets into future tenders for waste contractors, or reviewing existing contracts to see if additional materials can be recovered.

KPI 4: Signatories implement formal policy of buying products made from recycled packaging.

18. Does your company have a formal policy of buying products made from recycled packaging?

- Yes No

Provide details of policies and procedures (including names of policies/ procedures)

We have a Buy Recycled Policy for the Australia market that was established in 2009. This policy outlines our preference for purchasing products and packaging that contain recycled content and or are recyclable. The policy clearly details the roles and responsibilities for overseeing and implementing the policy. Additionally, the policy includes an action plan to review available items from our key vendors with recycled content and preferred purchasing program of items when business feasible.

In addition to using a high degree of recycled content in our paper based packaging, we are now exploring ways to replace virgin fossil-based plastic packaging with recycled plastics.

19. Is this policy actively used?

- Yes No

20. Please indicate your progress this year towards achieving your annual targets and milestones for KPI 4

	Target: According to your Action Plan, what did you set out to do?	Actual: What did you achieve?
1.	Continue using the "Buy Recycled Policy" for the Australia market	We continue to use the "Buy Recycled Policy" that has been developed to continue and increase the percentage of recyclable content within our products and packaging. By 2016, the scope of products purchased with recycled content include paper, post-it notes, sticker labels, envelopes and bubble wrap, disposable paper plates, cups, napkins and cutlery.
2.	Use of recycled materials in packaging	Over 90% of the current paper based packaging (both printed and outer boxes) contains at least 82% recycled content. In the coming years, we are also exploring ways to replace the virgin fossil-based plastic packaging with recycled plastics.

21. Describe any constraints or opportunities that affected performance under this KPI

In an effort to increase the amount of products covered by the scope of this policy, we increased our focused on purchasing stationeries from our stationery supplier on items made from recycled materials in 2016. This includes disposable paper plates, cups, napkins and cutlery. The office paper used in the Sydney office is now 100% recycled. In addition to the transition to recycled stationery materials, an in-house "Stationery Amnesty Day" was also organised to encourage staff for the Sydney office to recycle their unused stationeries. We will continue to expand the scope of the products with recycled content to align to our buy recycled policy.

Goal 2: Recycling

KPI 4: Signatories implement formal policy of buying packaging made from recycled products.

Rating

4

Rating Comments

It is great to see that your company is actively engaged in implementing your 'Buy Recycled Policy'. It is recommended that you provide the quantitative outcomes of your existing recycled content purchasing to strengthen future reporting. We encourage you to formalise agreements with your contractors/suppliers by implementing minimum recycled content clauses within your contract agreements. We look forward to seeing the outcomes of your investigations regarding the replacement of virgin fossil-based plastic packaging with recycled plastics.

Goal 3: Product Stewardship

KPI 6: % signatories with formal processes to work collaboratively on packaging design and / or recycling.

22. Does your company have formal processes in place for collaborating with other companies or organisations on improved packaging designs and/or recycling which aims to reduce or eliminate waste?

Yes No

Provide details of policies and procedures (including names of policies/ procedures)

The LEGO Group partners with its packaging suppliers to lower their net environmental impacts. Our Engage2 Reduce program supports suppliers in measuring and reducing their CO2 emissions. Through supplier summits, innovation week, and other meetings, we help our suppliers to understand and better support our sustainable packaging goals. The LEGO Group's Environmental Product Innovation team works with global recycling experts, other brand owners, and sustainable packaging trade groups to improve the recyclability of our packages, and eliminate excessive packaging.

Engagement with 3rd party partners are governed by contracts as well as detailed internal project plans to ensure that objectives of partnerships and commitments are being met. This includes our formal partnership with WWF Climate Savers, Forest Stewardship Council and the Carbon Disclosure Project.

23. Please indicate your progress this year towards achieving your annual targets and milestones for KPI 6

	Target: According to your Action Plan, what did you set out to do?	Actual: What did you achieve?
1.	Work cooperatively with others in the supply chain to increase recycling rate of packaging material and decrease amount of waste in supply chain	We are continuously working with suppliers to limit scrap and ensure that packaging waste is recycled whenever possible. We are now reviewing our packaging material and design choices to better design for recyclability, so that it is easy and intuitive for consumers to recycle all LEGO packaging components.
2.	Implement kid-friendly messaging via LEGO Group communication channels (e.g. LEGO club magazine, social media) to encourage children to recycle	<p>In 2016, we shared information about FSC in our DUPLO sales catalogue, and launched a video about sustainable packaging on our corporate environmental responsibility website.</p> <p>In 2017 we will launch a "Planet Crew" video on social media as a tie in with the LEGO Batman movie. This video will encourage children to consider their environmental impacts, and the things The LEGO Group is doing to fulfil its planet promise.</p>

3.	3rd party partnership to facilitate reduction of packaging impact	<p>We continue to work within the terms of our multi-year agreement with the WWF as part of their Climate Savers Program. The LEGO Group is the first toy company to partner with the WWF. As part of this partnership we are committed to developing more sustainable products and packaging as well as working with our suppliers to reduce their environmental impact. In 2016 our Engage2Reduce program expanded from it's pilot phase to full implementation. This program involves having suppliers submit data for the Carbon Disclosure Project and using our LEGO Ideas platform to generate innovation ideas for reducing packaging waste and changing materials. We also continue to partner with FSC to ensure that we and our suppliers meet FSC standards.</p> <p>We are actively participating in a program with one of our key licensors involving using an online tool to evaluate the environmental performance of our packaging. In June 2015, the LEGO Group also announced that we will be implementing sustainable materials across all of our core products (elements, packaging and building instructions) by 2030. This work will require partnerships with suppliers, universities and 3rd parties.</p>
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24. Describe any constraints or opportunities that affected performance under this KPI

Partnership is a critical component in the LEGO Group achieving our environmental ambition of leaving a positive impact on the world that our children will inherit. We enter into partnerships carefully to ensure that missions and values are aligned. In some cases, we run into conflicts between what would be environmentally optimal, and potential suppliers that cannot live up to our very strict social responsibility, chemical safety, and quality requirements.

Goal 3: Product Stewardship	
KPI 6: % signatories with formal processes to work collaboratively on packaging design and / or recycling.	
Rating	5
Rating Comments	<p>We commend you on having an active and formal policy to work with the supply chain on packaging sustainability innovation. It is great to see that regular communication is occurring with suppliers. It is recommended that you view the recent APC member's panel discussion video which discusses the importance of supply chain collaboration within their organisations: https://www.youtube.com/watch?v=ZzxxGUxulHo</p>

KPI 7: % signatories showing other Product Stewardship outcomes.

25. Please indicate your progress this year towards achieving your annual targets and milestones for KPI 7

	Target: According to your Action Plan, what did you set out to do?	Actual: What did you achieve?
1.	Continuously work on corporate initiatives to increase energy efficiency, decrease amount of waste and increase recycling of waste at production site and Australia office	<p>The warehouse of LEGO's 3PL (3rd Party Logistics) provider is also designed to save energy with more skylights and featured more power saving functions on the equipment and lighting, such as off-peak charging for forklifts. Other notable initiatives also included, the minimisation of printing and used of double-sided printing; recycling of toner cartridges; implementation of flow checks and timers for water tanks and gardens; usage of air conditioning only when necessary. In addition, the 3PL has also acquired a new fleet of green hybrid trucks at their distribution facilities. In 2016, the installation of new sunset switches has resulted in energy saving of 7%.</p> <p>Throughout the Australia office, a majority of the lighting has been converted to energy efficient lighting and all conference rooms are equipped with overhead projectors to reduce the need for paper print outs. At the end of 2015 we met our 10% energy efficiency goal of 2016, by increasing energy efficiency by 14% from our 2012 baseline.</p>
2.	Improve Container Utilization	<p>The average container utilisation is has been consistent since 2013. To reduce carbon footprint, shipment of products via airfreight has been reduced to a minimum and is executed only when highly necessary. Many new launch products are now shipped on a direct-route from Europe to Sydney, hence reducing the need for on/off loading manipulation and minimising goods movement at transshipment ports, such as Singapore. This, coupled with the improved training of outbound packing crew at LEGO's Europe Distribution Centre, has helped to further minimise product damages and associated waste.</p> <p>As part of our continuous effort to communicate our "Planet Promise" with our key partners, our 3PL (in partnership with APR) has also implemented a "Zero Cost Recycling" Program to review the recycling practises at each of their sites. This has enable them to remove existing waste in the business, such as labour, process inefficiencies, excess equipment etc. There was also a review to their supply of bins, compactors and pickup frequencies to reduce day-today wastage of paper and cardboard products.</p>

26. Since the beginning of the reporting period, has your company had any other outcomes related to product stewardship?

Yes

No

If yes, please give examples of other product stewardship outcomes

We have set forth a clear road map for environmental sustainability focused on climate change and what we can do to reduce our carbon emissions and resources how we can innovate and use sustainable materials. To support these areas, we are working towards a series of goals and targets. These include 100% renewable energy by 2020 (400 million euro investment), 10% energy efficiency by 2016, becoming 100% FSC certified and striving for 0 waste in our production facilities. In 2015 the LEGO Group parent company invested in renewable power and the first wind farm off the coast of Germany came online in October 2015. We have achieved 14% energy efficiency over the last 3 years and achieve 100% FCS in our packaging and 93% waste diversion in our production facilities. Moreover, we are publicly committed to identifying and implementing sustainable materials and have committed to invest 1 billion DKK in this effort. More information on our goals and progress can be found on our responsibility website: <<http://www.lego.com/en-us/aboutus/responsibility>>

27. Describe any constraints or opportunities that affected performance under this KPI

In 2016, additional staff was hired into the LEGO Group's Environmental Responsibility team to further support environmental packaging innovation. Time in 2016 was invested in on-boarding and beginning to develop a cohesive and specific sustainable packaging roadmap. This roadmap will be finalized in 2017, and is a big opportunity to accelerate improvement and innovation.

Goal 3: Product Stewardship

KPI 7: % signatories showing other Product Stewardship outcomes.

Rating

4

Rating Comments

You have demonstrated a strong company awareness of sustainable practice. We commend you on all of your sustainability initiatives.

There are many other product stewardship or general sustainability activities that your company may like to explore for future APC involvement. For example,

The APC will have a future focus on industry leadership over problem materials such as coffee cups, polystyrene, and soft plastics. You may like to consider addressing the reduced use of these materials in your business operations for future targets.

You could consider product take-back and repair programs.

You may like to provide more detail on any employee environmental education programs, memberships to sustainable organisations, or community/charity engagement actions you have achieved.

KPI 8: Reductions in packaging items in the litter stream.

28. Please indicate your progress this year towards achieving your annual targets and milestones for KPI 8

	Target: According to your Action Plan, what did you set out to do?	Actual: What did you achieve?
1.	General Waste Audit	In an effort to better understand our waste stream we wanted to complete a waste audit in partnership with our waste vendor. Unfortunately, due to resource constraints this was not accomplished.
2.	Clean up Australia day commitment	In March 2016, we have also participated in "Clean Up Australia Day", whereby the staff volunteered to spend one hour collecting rubbish from the parks and public areas surrounding the Sydney office. We will also be participating in the "Clean Up Australia Day" for 2017.

29. Describe any constraints or opportunities that affected performance under this KPI

In our Australia office we need to continue to improve our employee engagement around waste. This includes ramping-up some office initiatives and try to find more creative ways to bring awareness to the group in a fun way. Unfortunately, with everyone's busy schedule, participation in these types of events is usually not high on the priority of some staff. However, with the support of the Australia leadership team, this can definitely be changed and will also give the staff more incentive to participate in these type of events.

Goal 3: Product Stewardship

KPI 8: Reductions in packaging items in the litter stream.

Rating

3

Rating Comments

It is great that staff are being encouraged to participate in community awareness programs surrounding litter. Some additional supporting information regarding how litter programs have resulted in litter reduction would have been useful- such as the number of bags collected and correctly disposed of.

Aside from supporting litter programs, you could also consider the items that are likely to become litter around your sites, such as fly away shrink wrap or cigarette butts.

A significant opportunity for your business may also be to work with large suppliers to ensure that they add the correct recycling or disposal message to their product labelling, to help prevent your products ending up as litter. The APC is currently working on the establishment of a consistent product-labelling scheme as a part of the new strategic plan. This aims to improve correct recycling behaviour and prevent fugitive packaging ending up in the environment. Keep your eye on the APC newsletter for updates on this exciting project coming shortly.

Your Experiences

This section lets you share with us any achievements, good news stories and areas of difficulties in making progress against your plan and the Covenant goals and KPIs.

30. Key achievements or good news stories

In 2016, the LEGO group opened a new factory in Jiaxing, China. This factory includes a number of state of the art efficiency features, as well as solar panels on the roof. More information can be seen here:

<<https://www.lego.com/en-us/aboutus/news-room/2016/november/jiaxing-factory-solar-panels/>>

We are on-track to run all global LEGO offices, factories and LEGO brand retail stores from renewable energy accounted by investments in renewable energy. This includes a new investment by LEGO's parent company, KIRKBI, in the Burbo Bank wind farm off the west coast of the UK.

In 2016, the LEGO Environmental Responsibility team significantly expanded. This included the formation of the Environmental Products Innovation team, and a new full time hire focused entirely on driving sustainable packaging. Additional full time resources are being added in procurement, and consumer insights to further support future changes towards more sustainable packaging.

31. Areas of difficulties in making progress against your plan, Covenant goals or KPIs

As a large global company, we have the strategy of making changes consistently across our product portfolio. What can seem like a small and minor change, can require changing hundreds of packing machines at our factories on three continents. The consequence is that changes can take us some time to roll out.

Summary of ratings:

KPI	2017 Rating (0-5)	2016 comparison	2015 comparison	2014 comparison	2013 comparison	2012 comparison
KPI 1	4	4	4	5	3	1
KPI 3	4	4	4	3	4	3
KPI 4	4	4	4	3	2	2
KPI 6	5	5	5	5	2	4
KPI 7	4	4	4	3	4	3
KPI 8	3	2	1	1	1	1
Average rating for this signatory	4.0	3.8	3.7	3.3	2.7	2.3
<i>Average rating across all signatories</i>	<i>TBC</i>	<i>3.2</i>	<i>3.0</i>	<i>2.8</i>	<i>2.9</i>	<i>2.8</i>

You have shown great company commitment towards recycling and packaging sustainability.

It is recommended that you continue to collect centralised records of your achievements made to date, allowing you to establish a strong baseline for measuring and reporting future improvements.

We encourage you to get involved in the APC's upcoming capacity building sessions to network with other brand owners, and become familiar with the new direction of the APC and how your business can continue to play a role.

Upcoming sessions, and more detail on the future structure of action plans and reporting, can be seen here:

<http://www.packagingcovenant.org.au/pages/action-plans-and-annual-reports.html>