

The tape industry and Doughnut Economics, CSRD and quadruple materiality

For [DICHT! Magazine, 1.2025](#), by Evert Smit, president of [Afera, The European Adhesive Tape Association](#), and director scouting for sustainability, technology and innovation at Lohmann GmbH & Co KG



The adhesive tape industry, like many others, is under pressure to change its approach to sustainability and accountability. With the E.U.'s Corporate Sustainability Reporting Directive (CSRD), companies are now required to report on their environmental, social and governance (ESG) impacts. This is a big change, and businesses need to make sustainability a part of their plans, not just a side issue. When you add in the principles of *Doughnut Economics* and the idea of “*quadruple materiality*”, this new rulebook presents both challenges and opportunities for the adhesive tape industry.

Doughnut Economics

(https://en.wikipedia.org/wiki/Doughnut_Economics:_Seven_Ways_to_Think_Like_a_21st-Century_Economist and <https://doughnuteconomics.org/>), created by Kate Raworth

(<https://www.linkedin.com/in/kate-raworth-188399291/>), is a way to balance economic activity within the Earth's limits and make sure society's basic needs are met. For the adhesive tape market, this means changing products and processes so they fit within the Earth's limits and meet the needs of society. With the CSRD, this idea is no longer a choice but a must, and I would like you to consider the concepts here to help you. Companies must tell how their operations affect and are affected by these limits. The directive makes businesses think beyond just money and focus on broader sustainability issues – which is a good fit for the Doughnut model.

The adhesive tape industry can make a big difference by using eco-friendly materials and thinking about how to reuse things, next to its already established contribution of making new designs possible. Going beyond just the materials, we can also reduce waste and make sure everything is closed-loop. By setting up programmes to take back used tape or parts of tape, (https://www.lohmann-tapes.com/en/linerloop-__1788/) or designing products that break down

easily, we can reduce our environmental impact a lot. These efforts are important for meeting the CSRD's requirements.

But sustainability is not just about the environment; it is also about how we treat each other and the communities we live in. Both Doughnut Economics and the CSRD emphasise the importance of social responsibility. One way the adhesive tape industry can

contribute to social equity is by ensuring that the materials we use are sourced ethically. But that is not all – companies can also create jobs in underserved communities, collaborate with social enterprises or provide training to their suppliers. These actions not only make our supply chains stronger and more resilient, but they help us meet the CSRD's requirement to report on the social impacts of our businesses.



The concept of “quadruple materiality” (<https://www.linkedin.com/pulse/introducing-quadruple-materiality-strategic-tool-beyond-evert-smit-jj7ke/>) then becomes very important here. Usually, sustainability reports just focus on the direct effects, but quadruple materiality adds a third and fourth dimension: the rise of new technologies with lower environmental and social impacts, especially outside the field of adhesive tapes, i.e. we need to be thinking about how these new technologies might possibly replace the old ones. By being aware of these changes and adapting to them, companies not only meet their CSRD requirements but make sure their businesses are ready for the future.

Transparency is key in this changing world. The CSRD wants companies to be super clear about everything, from how much greenhouse gas they are releasing to how their actions affect society and their supply chains. Companies which use tools like life cycle assessments (LCAs) to measure and share their impacts, especially when they include quadruple materiality, get a big advantage. By showing how their new ideas fit with Doughnut Economics and help make society and the environment better, they can build trust with their customers and stand out in a market that is getting more and more regulated.



The CSRD and Doughnut Economics are coming together in a special way for the adhesive tape industry. Companies that take advantage of this moment can change from just being part of the economy to actively helping to create a sustainable future. By following the principles of planetary boundaries, social justice and open communication, the adhesive tape market can lead the way in showing how even the smallest, most common products can make a big difference in creating a balanced and thriving world.

Read this article in the original German [here](#).

Mr. Smit will speak on this subject at Afera's 68th Annual Conference on 24 September 2025 during European Tape Week. Visit www.atera.com for more information.