CDP Technical Note

CDP Technical Note on Plastics Disclosure

CDP Corporate Questionnaire

Version

Version number	Release / Revision date	Revision summary
1.0	Released: Feb 2023	
2.0	April 2023	Added definition of plastics as FAQ 1.
3.0	June 2024	Added technical FAQs on end-of-life management. Added definitions of the updated and new activities including 'Usage of durable plastics goods and/or components (including mixed materials)'.
4.0	July 2024	Added mapping to WWF ReSource Tracker, GRI 306: Waste, TNFD, and updated the mapping to EMF Global Commitment.
5.0	May 2025	Minor edits and statistics updates.

Contents

About this Technical Note

This document introduces CDP's approach to Plastics disclosure, including its alignment to the Ellen MacArthur Foundation's Global Commitment. The Plastics module also builds upon additional standards and frameworks including ESRS, GRI, TNFD and WWF ReSource Tracker.

1. Introduction

Plastic pollution and waste harms our ecosystems, economies, and communities. It threatens the function of the world's terrestrial, ocean and freshwater ecosystems, which serve as sanctuaries for biodiversity, vital food sources and major carbon sinks. Less than 10% of plastic gets recycled annually, and in 2021, cradle-to-grave emissions for single-use plastics were approximately 450 million metric tons of carbon dioxide. This figure is more than the total GHG emissions of the United Kingdom. (UNEP, 2021) (Minderoo Foundation, 2023).However, the 'take-make-waste' model of plastic use also entails significant losses to businesses. $80-120 billion is lost in just a single one-use cycle, representing 95% of aggregate plastic packaging value (Ellen MacArthur Foundation, 2016).

Despite the globally accepted scale of the problem and extent of its impacts, many companies have a limited understanding and disclosure of how they contribute to the plastic crisis and their exposure to commercial, legal, and reputational risks across their value chains.

Since 2024, all disclosing companies have been able to access CDP's plastics questions. This is because:

- Companies in all sectors contribute to, or are affected by plastic pollution and waste;
- The impacts of plastics are interconnected and cross-cutting; and,
- Keeping plastics out of the environment is essential to restoring the health of our ecosystems.

On behalf of investors, purchasing companies that are CDP supply chain members, and other data users, CDP requests companies to report on: the substantive risks plastics pose to their business, the raw material content, reusability and recyclability of their plastic products, the end-of-life management of plastic waste and their targets for reducing the impact of their plastics-related activities across the entire value chain.

CDP's Plastics module is informed by existing plastics disclosure frameworks, standards, guidelines and incoming legislation. This provides decision makers with clear, comprehensive, and comparable data on the production, commercialization, usage and disposal of plastics across the global economy.

During the 2024 cycle, the Plastics qualitative questions were integrated and expanded to include plastics mapping across direct operations and the value chain in module 1, risk assessment and disclosure in modules 2 and 3, and value chain engagement in module 5. In addition, definitions throughout the module were updated to increase clarity and align with existing standards, frameworks, guidance, and best practice. Furthermore, a new question on end-of-life management was added to module 10 to cover the entire lifecycle of plastics.

The scope of plastics activities was also expanded. Since 2024, the disclosure has covered the commercialization of plastics polymers, including plastics converters and goods/products packaged in plastics. This expansion is in addition to disclosure on production. Data is also collected on the usage of durable plastics goods and components as well as production and commercialization. New activities were included such as the production of waste management and/or water management services as well as the provision of financial products and/or services for plastics-related activities. As strategies for reducing plastics-related impacts and increasing

circularity mature, CDP will review the data that companies are able to provide and collect feedback from our stakeholders on what is most relevant to drive action and inform decision making.

The plastics questions will remain unscored in 2025, and therefore will not impact a company's score. This is in recognition that many companies are in the early stages of developing their action, accountability, and reporting on plastics.

2. Technical FAQs

2.1 Which plastics activities are the focus of CDP's 2025 disclosure?

CDP asks for information from all companies that produce, commercialize and use a variety of plastic products across their business operations, covering the entirety of the value chain to end-of-life management.

The module includes quantitative metrics on plastic polymers, durable goods/products and durable components and packaging, and end-of-life management.

Production/commercialization of plastic polymers (including plastic polymers)

This activity refers to the conversion of virgin and/ or recycled raw materials into resin pellets. These raw materials may be fossil fuel-based, e.g. derived from crude oil, or renewable-based, e.g. derived from sugar cane ethanol. 'Production/commercialization of plastic polymers' encompasses all companies involved in processing virgin and/or recycled raw materials, polymerization, compounding of plastics, and/or the selling of them for financial gain. In addition to a difference in source type, e.g. fossil-fuel or renewable, there is a distinction between virgin fossil-based materials and recycled fossil-based content materials. See glossary: https://plasticseurope.org/plastics-explained/how-plastics-are-made/.

Production/commercialization of durable plastic components (including mixed materials)

This activity refers to the conversion of polymers (e.g. resin pellets) into plastic components of products, and the companies that sell them for financial gain. For example, a polypropylene component of a car bumper. This category is only for components that make up other products.

Production/commercialization of durable plastic goods (including mixed materials)

This activity refers to the conversion of plastic polymers (e.g. resin pellets) into plastic goods, and the companies that sell them for financial gain. For example, a children's toy made from ABS plastic.

Usage of durable plastic goods and/or components (including mixed materials)

This activity refers to companies which use plastic goods and/or components to produce a final product or provide a service. These durable goods/components are themselves not sold. For example, ultra-high molecular weight polyethylene components used in conveyor systems, nylon components used in gears or plastic tables used for office equipment.

Production/commercialization of plastic packaging

This activity refers the conversion of polymers into plastic packaging, and/or the placing of plastic packaging into the market (e.g. selling, distributing, marketing). This activity group does not include the production/commercialisation of goods that are packaged in plastic.

Production/commercialization of goods/products packaged in plastics

This activity refers to the production of goods, of any kind, that are packaged in plastics; for example, a company that manufactures bars of soap wrapped in LDPE packaging.

Provision/ commercialization of services that use plastic packaging (e.g., food services)

This activity refers to the provision of services, of any kind, that involve the use of plastic packaging (not companies that manufacture plastic packaging, goods in plastic packaging, or plastic goods). An example of this is an airline that provides food wrapped in LDPE packaging to its passengers.

Provision of waste management and/or water management services

This activity refers to the provision of services that manage plastic waste to prepare it for reuse, recycling or disposal. These services could be in-house or operated as a third-party.

2.2 Are mixed materials included in the metric for 'total weight' of plastic packaging or goods?

For mixed materials, companies are requested to provide data on:

- Goods or packaging that consist of at least 50% plastic by weight.
- The weight of the plastic proportion of the goods or packaging only.

For example: A company manufactures cosmetics containers. One container weighs 100g: 60g PET plastic and 40g glass. The company sold 500 containers in the reporting period. It should report 500x60g = 30,000g = 0.03 metric tonnes. The company also manufactures 50g cosmetics tubes made from 30g bamboo and 20g PET plastic. Because this product is less than 50% plastic by weight, the company is not required to report on this product.

The types of plastic reported should include fossil-based, bio-based, compostable, biodegradable, and oxo-degradable plastic.

CDP recognizes that reporting the total weight of plastic in mixed materials products may require estimation rather than measurement.

2.3 Does CDP ask about single-use plastics?

Packaging is the most prevalent and problematic form of single-use plastics. In line with the Ellen MacArthur Foundation's Global Commitment, we request metrics about packaging, rather than about single-use items as a specific category of plastics.

Included in CDP's definition of plastic packaging is:

- Plastic packaging in direct contact with the product, holding several units of packaging and/or used for the transport of units of packaging (i.e., primary, secondary, and tertiary plastic packaging).
- Plastic packaging applied to or offered to accompany any products sold (for example, plastic shopping bags or plastic cutlery accompanying food).

This would mean, for example, that a pack of disposable cutlery sold independently of food is not considered packaging.

2.4 What are the different raw material sources for plastics?

There are two dimensions to the raw material sources for plastics: fossil-based versus renewable, and virgin versus recycled.

Fossil-based versus renewable

Fossil-based content refers to the polymers in a plastic product that are produced from petrochemicals. Renewable content refers to polymers derived from sources that are continually replenished at a rate equal to or greater than the rate of depletion, e.g. sustainably harvested starch or cellulose. Both fossil-based and renewable plastics can be either virgin or recycled.

Virgin versus recycled

Virgin content is the plastic content that has not been previously used or subjected to processing other than for its original production. Virgin plastic content has not been produced from post-industrial or post-consumer recycled material. In contrast, recycled plastics have been produced from pre-consumer or post-consumer recycled material. Both virgin and recycled plastics can be derived from fossil-based sources or renewable sources.

2.5 What is the difference between 'technically recyclable' and 'recyclable in practice and at scale'?

'Technical recyclability' reflects the technical potential to recycle a product containing plastic, but does not take into account whether the collection, sorting, and recycling of the package happens in practice, at scale, and with reasonable economics (e.g. it could work in a lab or in one (pilot) facility but not be currently economically viable to replicate at scale). Note that some organizations refer to this as "packaging designed for recycling". To assess the design for recycling/technical recyclability various guidelines, tools and testing methods are available from The Association of Plastics Recyclers (APR), Plastic Recyclers Europe, European PET Bottle Platform, Consumer Goods Forum Golden Design Rules, and many more. If there are minor differences between the different guidelines, it is encouraged to use the most geographically relevant or strictest tool.

To assess whether packaging is 'recyclable in practice and at scale', the Ellen MacArthur Foundation's Global Commitment Reporting Guidelines 2024 requires the packaging to meet a threshold of 30% recycling rate in multiple regions, collectively representing at least 400 million people. A possible alternative, especially relevant for more local players, is to check if a 30% post-consumer recycling rate is achieved in all the markets where a packaging is sold. To verify which plastic packaging are recyclable in practice and at scale, and to calculate your organization's recyclability percentage, your organization can view the Recycling Rate Survey and use the Recyclability Assessment Tool developed by the Ellen MacArthur Foundation, available here.

3. End-of-life Management FAQs

3.1 Why does CDP use the term 'end-of-life management' instead of 'disposal' or 'waste management'?

End-of-life management is defined as the stage of the lifecycle where goods, materials and substances are no longer in use and go through a management system to process them for preparation for reuse, recycling, or disposal (adapted from European Environmental Bureau and Pew Charitable Trusts).

Disposal or waste management is often thought of as when a consumer disposes of an item. While end-of-life management does occur at this stage of a value chain, it also can occur throughout the value chain too. For example, during production or commercialization, goods, materials and substances can no longer be in use and reach end-of-life. It is for this reason that CDP uses the term 'end-of-life management' — to highlight this can occur at any stage of the value chain.

It is recommended to disclose whether the waste is operational or post-consumer as well as the corresponding percentages.

3.2 What are the pathways plastics can take at end-of-life?

There are multiple pathways plastics can take at end-of-life to process and prepare them for reuse, recycling or disposal.

Preparation for reuse

This end-of-life management pathway refers to plastic that is prepared for reuse, which may involve checking, cleaning, washing, or repairing so that it can go through another use phase, without any other pre-processing (WRAP and Waste Framework Directive). Reuse is an essential part of the circular economy for plastic to minimize waste and keep materials in use for longer. As an end-of-life management pathway, it sits on top of the waste hierarchy.

Recycling

This end-of-life management pathway refers to plastic which undergoes mechanical or chemical recycling to be reprocessed for its original or other purposes. This does not include plastic feedstock for thermal recycling, also known as waste-to-energy or energy recovery. Recycling is an essential part of the circular economy for plastics to minimize waste generation and keep materials in use for longer.

Composting (industrial/home)

This end-of-life management pathway refers to plastic which undergoes a process via biological activity to degrade the material into organic substances. The materials from composted plastic can be returned to the earth after use, however, it does not prevent waste from being generated in the first place which is a core principle of the circular economy.

Waste to Energy

This end-of-life management pathway refers to plastic that is burned as fuel to generate electricity. It is also known as thermal recycling. This pathway does not contribute to a circular economy for plastics and should be aimed to be reduced.

Landfill

This end-of-life management pathway refers to plastic that is placed in landfill as a means of disposal. This pathway does not contribute to a circular economy for plastics and should be aimed to be reduced.

Incineration

This end-of-life management pathway refers to plastic that is burned as a means of disposal and does not generate electricity. The incineration of plastics releases toxins and GHG emissions. This pathway does not contribute to a circular economy for plastics and should be aimed to be reduced.

Mismanaged Waste

This end-of-life management pathway refers to plastic that are either littered or inadequately disposed. This includes disposal in dumps or open, uncontrolled landfills, where it is not fully contained. Plastic waste is also considered mismanaged when it may be released into the environment during collection or distribution (Jambeck et al., 2015 and IUCN The Marine Plastic Footprint). This pathway contributes significantly to plastic pollution of the environment and should be aimed to be eliminated.

Leakage

This end-of-life management pathway refers to the accumulation of plastics in the natural environment, either as macroplastics or microplastics (Plastic Footprint Network). This pathway contributes significantly to plastic pollution of the environment and should be aimed to be eliminated.

4. How is CDP disclosure aligned with existing plastics disclosure frameworks, standards, and guidelines?

The plastics module was informed by the Ellen MacArthur Foundation's Global Commitment, ESRS E5, WWF ReSource Tracker, and GRI 306: Waste and TNFD. It is aligned with CDP's approach to disclosure on Climate Change, Forests, and Water Security.

The table below maps CDP's Plastics Module with the information that companies are required to provide as part of framework alignment. Mapping ESRS to CDP's full 2025 questionnaire has been done separately.

CDP Questionnaire 2025: Plastics Module Presented to all companies	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
(10.1) Do you have plastics-related targets, and if so what type?		Question level alignment: ReSource members are asked for their company goals relevant to the three ReSource: Plastic Goals: 1) Eliminate Unnecessary Plastic 2) Shift to Sustainable Inputs 3) Increase Plastic Recycling & Composting		Question level alignment: TNFD requires general target setting in Strategy B and Metrics and Targets C

CDP Questionnaire 2025: Plastics Module Presented to all companies	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
Column 3: Target Metric Plastic Polymers • Reduce the total weight of virgin content in plastic polymers produced and/or sold • Increase the proportion of post-consumer recycled content in plastic polymers produced and/or sold • Reduce or eliminate the use of hazardous substances • Reduce the use of polymers with properties that may hinder their reusability, recyclability and disposal	• Decreasing virgin plastic use • Increasing the share of post-consumer recycled (PCR) content		306-2a The reporting organization shall report the following information: • Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated	
Column 3: Target Metric Plastic Packaging • Reduce the total weight of plastic packaging used and/or produced • Eliminate problematic and unnecessary plastic packaging	• Decreasing virgin plastic use • The elimination of problematic and unnecessary packaging • Increasing the share of post-consumer recycled (PCR) content		306-2a The reporting organization shall report the following information: • Actions, including circularity measures, taken to prevent waste generation in the organization's	

CDP Questionnaire 2025: Plastics Module Presented to all companies	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
• Eliminate single-use plastic packaging • Reduce the total weight of virgin content in plastic packaging • Increase the proportion of post-consumer recycled content in plastic packaging • Increase the proportion of renewable content from responsibly managed sources in plastic packaging • Increase the proportion of plastic packaging that is recyclable in practice and at scale • Increase the proportion of plastic packaging that is reusable • Increase the proportion of plastic packaging that is compostable • Reduce or eliminate the use of hazardous substances	• Ensuring 100% of plastic packaging is reusable, recyclable or compostable (RRC) • Moving from single use towards reuse models		own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated	
Column 3: Target Metric Plastic goods/products	No equivalent. The scope of the Global Commitment is limited to plastic packaging		306-2a	

CDP Questionnaire 2025: Plastics Module Presented to all companies	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
• Eliminate single-use plastic products • Reduce the total weight of plastics in our goods/products • Increase the proportion of plastic goods/products which are reusable • Eliminate problematic and unnecessary plastics within our goods/products • Reduce the total weight of virgin content in plastic goods/products • Increase the proportion of post-consumer recycled content in plastic goods/products • Increase the proportion of renewable content from responsibly managed sources in plastic goods/products • Increase the proportion of our goods/products that are recyclable in practice and at scale • Increase the proportion of our goods/products that are compostable	and does not include plastic goods / products.		The reporting organization shall report the following information: • Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated	

CDP Questionnaire 2025: Plastics Module Presented to all companies	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
Column 3: Target Metric Microplastics • Eliminate the use of primary microplastics and plastic particles • Reduce the potential release of microplastics and plastic particles			306-2a The reporting organization shall report the following information: • Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated	
Column 3: Target Metric End-of-life management • Increase the proportion of recyclable plastic waste that we collect, sort, and recycle • Increase the proportion of recyclable plastic waste that is collected, sorted, and recycled • Increase the proportion of plastic waste which is			306-2a The reporting organization shall report the following information: • Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and	

CDP Questionnaire 2025: Plastics Module Presented to all companies	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
prepared for reuse or composted • Reduce the proportion of plastic waste which is sent to landfill and/or incinerated • Reduce the proportion of plastic waste which is mismanaged			upstream and downstream in its value chain, and to manage significant impacts from waste generated	
Column 3: Target Metric Extended Producer Responsibility (EPR) • Ensure compliance with EPR policies and schemes • Adhere to eco-design requirements			306-2a The reporting organization shall report the following information: • Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated	

CDP Questionnaire 2025: Plastics Module Presented to all companies	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
(10.2) Indicate whether your organization engages in the following activities.				
Row 1: Activity • Production/commercialization of plastic polymers (including plastic converters)	• Raw material producers – compostable and non-compostable			
Row 2: Activity • Production/commercialization of durable plastic goods and/or components (including mixed materials)		• Plastic for product use		
Row 3: Activity • Usage of durable plastics goods and/or components (including mixed materials)		• Plastic for product use		
Row 4: Activity • Production/commercialization of plastic packaging	• Packaging producers	• Plastic for packaging of sold products		

CDP Questionnaire 2025: Plastics Module Presented to all companies	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
Row 5: Activity • Production/commercialization of goods/products packaged in plastics	• Packaged goods companies	• Plastic for packaging of sold products		
Row 6: Activity • Provision/commercialization of services that use plastic packaging (e.g., food services)	• Retailers and food service providers	• Plastic packaging on purchased items		
Row 7: Activity • Provision of waste management and/or water management services	• Collecting, sorting and recycling companies			
Row 8: Activity • Provision of financial products and/or services for plastics-related activities				
(10.3) Provide the total weight of plastic polymers sold and indicate the raw material content.	Question level alignment: Section: Plastic polymer weight, portfolio, and sourcing			

CDP Questionnaire 2025: Plastics Module Presented to all companies	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
Column 1: Total weight of plastic polymers sold during the reporting year (Metric tons)	*Raw material producers – non-compostable plastics* Question 10.1 • Provide the total weight of plastics sold(metric tonnes) *Raw material producers – compostable plastics* Question 13.1 • Provide the total weight of plastics sold (metric tonnes)	• Total Plastic Weight (by form and polymer)		TNFD Metrics and Targets B: C2.3 • Total weight of plastic polymers (tonnes)
Column 2: Raw material content percentages available to report • Column 3: % virgin fossil-based content • Column 4: % virgin renewable content	*Raw material producers – non-compostable plastics* Question 10.4: Provide the total weight of plastics sold (percentage of total plastic weight and/or metric tonnes)	• Virgin content (%) • Post-Consumer Recycled Content (%) • Biobased Content - responsibly sourced (%)		TNFD Metrics and Targets B: C2.3 • % virgin fossil-fuel feedstock • % post-consumer recycled feedstock

CDP Questionnaire 2025: Plastics Module Presented to all companies	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
• Column 5: % pre-consumer recycled content • Column 6: % post-consumer recycled content	• % of post-consumer recycled content • % of pre-consumer recycled content *Raw material producers – compostable plastics* Question 13.4: • % of renewable content • % of renewable content from responsibly managed sources	• Biobased Content – other (%)		• % post-industrial recycled feedstock • % virgin renewable feedstock
(10.4) Provide the total weight of plastic durable goods/components sold and indicate the raw material content.	No equivalent metric. The scope of the Global Commitment is limited to plastic packaging.			
Column 1: Total weight during the reporting year (Metric tons)		• Total Plastic Weight (by form and polymer)		TNFD Metrics and Targets B: C2.3 • Total weight of plastic durable goods (tonnes)

CDP Questionnaire 2025: Plastics Module Presented to all companies	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
Column 2: Raw material content percentages available to report • Column 3: % virgin fossil-based content • Column 4: % virgin renewable content • Column 5: % pre-consumer recycled content • Column 6: % post-consumer recycled content		• Virgin content (%) • Post-Consumer Recycled Content (%) • Biobased Content - responsibly sourced (%) • Biobased Content – other (%)		TNFD Metrics and Targets B: C2.3 • % virgin fossil-fuel feedstock • % post-consumer recycled feedstock • % post-industrial recycled feedstock • % virgin renewable feedstock
(10.5) Provide the total weight of plastic packaging sold and/or used, and indicate the raw material content.	Question level alignment: Section: Plastic packaging weight, portfolio, and sourcing			
Column 1: Total weight of plastic packaging sold / used during the reporting year (Metric tons)	Question 4.1 • Provide the total volume (weight) of your plastic packaging (metric tonnes)	• Total Plastic Weight (by form and polymer)		TNFD Metrics and Targets B: C2.3 • Total weight of plastic packaging (tonnes)

CDP Questionnaire 2025: Plastics Module Presented to all companies	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
Column 2: Raw material content percentages available to report • Column 3: % virgin fossil-based content • Column 4: % virgin renewable content • Column 5: % pre-consumer recycled content • Column 6: % post-consumer recycled content	Question 4.5 Provide details of the source of the plastic in your packaging (percentage of total new plastic packaging weight, latest year) • % virgin fossil-based content • % virgin renewable content • % pre-consumer recycled content • % post-consumer recycled content	• Virgin content (%) • Post-Consumer Recycled Content (%) • Biobased Content - responsibly sourced (%) • Biobased Content – other (%)		TNFD Metrics and Targets B: C2.3 • % virgin fossil-fuel feedstock • % post-consumer recycled feedstock • % post-industrial feedstock • % virgin renewable feedstock
(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.	Question level alignment: Section: Plastic packaging weight, portfolio and sourcing			
Column 2: % of plastic packaging that is reusable	Question 4.6	• Weight and percentage of plastic		TNFD Metrics and Targets B: C2.3

CDP Questionnaire 2025: Plastics Module Presented to all companies	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
	• Provide the percentage of plastic packaging which was reusable, recyclable or compostable over the reporting period (percentage of total 'new plastic packaging' weight, latest year)	packaging that is reusable		• % of plastic packaging that is reusable
Column 3: % of plastic packaging that is technically recyclable	Question 4.13 • Provide the percentage of packaging 'designed for recycling' over the reporting period (percentage of total 'new plastic packaging' weight, latest year)			TNFD Metrics and Targets B: C2.3 • % of plastic packaging that is technically recyclable
Column 4: % of plastic packaging that is recyclable in practice and at scale	Question 4.6 • Provide the percentage of plastic packaging which was reusable, recyclable or compostable over the reporting period	• Weight and percentage of plastic packaging that is recyclable in practice and at scale		TNFD Metrics and Targets B: C2.3 • % of plastic packaging that is recyclable in practice and at scale

CDP Questionnaire 2025: Plastics Module Presented to all companies	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
	(percentage of total 'new plastic packaging' weight latest year)			
(10.6) Provide the total weight of waste generated by the plastic you produce, commercialize, use and/or process and indicate the end-of-life management pathways				
Column 1: Total weight of waste generated during the reporting year (metric tons)		• Total plastic weight	306-3a • Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste	TNFD Metrics and Targets B: C2.2 • Total weight of non-hazardous waste generated (tonnes)
Column 2: End-of-life management pathways available to report • Column 3: % prepared for reuse • Column 4: % recycling	No equivalent. The scope of the Global Commitment does not include end-of-life management pathways.	Weight and percentage of plastic packaging, based on the country, polymer and form of packaging, estimated to be:	306-4c: Total weight on non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total	TNFD Metrics and Targets B: C2.2 Weight of non-hazardous waste (tonnes) disposed of, split into:

CDP Questionnaire 2025: Plastics Module Presented to all companies	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
• Column 5: composting (industrial/home) • Column 6: Waste to Energy • Column 7: % Incineration • Column 8: % Landfill • Column 9: % Mismanaged waste • Column 10: Leakage		• Recycled • Landfilled • incinerated • mismanaged	by the following recovery operations: • Preparation for reuse • Recycling • Other recovery options 306-5c: Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: • Incineration (with energy recovery) • Incineration (without energy recovery) • Landfilling • Other disposal operations	• Waste incinerated (with and without energy recovery) • Waste sent to landfill • Other disposal methods Weight of non-hazardous waste (tonnes) diverted from landfill, split into waste: • Reused • Recycled • Other recovery operations