

# CDP SIGNPOSTING & FEEDBACK OPPORTUNITY: INTRODUCING PLASTICS INTO CDP QUESTIONNAIRES

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## Introduction

CDP is providing its stakeholders with an opportunity to:

- ▼ Provide feedback on the proposal to request information on plastics production and use in CDP disclosure.
- ▼ Share feedback with CDP on the feasibility and relevance of draft questions, and preparedness to respond
- ▼ Share technical expertise to inform CDP’s approach.

We have now entered what must be the decade of urgent environmental action, as science shows we need to cut emissions in half by 2030 and transition to a fully net-zero economy by 2050. CDP is committed to accelerating global environmental ambition and driving further and faster action. Robust, timely and actionable environmental data will be critical in supporting this. Based on this and feedback from our stakeholders, we are working to evolve our disclosure system and questionnaires over the next few years, to ensure that we are collecting the data of tomorrow, helping companies, investors, cities, states and regions to benchmark the transition to a 1.5 degrees, nature-positive economy.

In line with [CDP's 2025 strategy](#), and over the next 3 years, we will be making relevant changes to our questionnaires and disclosure systems. We are starting with the Ocean and specifically, plastic pollution. From 2023, CDP will begin introducing plastic-related questions and metrics into CDP's disclosure mechanism.

The questions posed align with existing plastic-related reporting frameworks. The information collected through the proposed plastic-related questions in 2023 will inform CDP's approach to plastic disclosure from 2024 onwards with a minimum impact on reporting effort.

Please note that the questions outlined in this consultation are not final. CDP is gathering feedback to inform our approach and there will be further signposting later in the year before publication of the final questions, along with other 2023 content development. **Please read this briefing document before answering the consultation survey.**

## Introducing plastic-related questions to CDP's Corporate Disclosure

CDP will be working with partner organisations with expertise in plastics to quickly scale plastics disclosure and with it, ambitious corporate action. We will be working closely with other institutions including the Ellen MacArthur Foundation, Pew Charitable Foundation, and Mindereroo Foundation. **Our collective ambition is to accelerate a sustainable circular economy for plastics, contribute towards the elimination of plastics pollution, and restore ecosystems health.**

Plastics pose a business and investment risk. From production to use and disposal, plastics have huge environmental, climate and public health impacts.

Plastic has become ubiquitous on store shelves and in our homes. From wrapped food and disposable bottles to microbeads in body washes, it is used widely as packaging or in products because it is versatile, cheap, and convenient. But this convenience comes with a price. For example, plastic waste is entering the ocean at a rate of about 11 million metric tons<sup>1</sup> a year, where it is harming marine life and damaging habitats. According to the latest research from Pew Charitable Foundation<sup>2</sup>, without action, the annual flow of plastic into the ocean will nearly triple by 2040, to 29 million metric tons per year, equivalent to 50 kg of plastic per metre of coastline worldwide.

As a result, companies based or depending on plastics face a plethora of risks that may affect their long-term value and reduce their ability to generate value for investors. For example, as governments move to stem the plastic crisis, certain business models that have large plastic footprints are facing regulatory constraints on their ability to grow. These same evolving trends of course, may also present business opportunities for some companies.

Proper measurement, management, and disclosure of information on the use and disposal of plastics will help companies and their investors to understand these risks and take the necessary actions to mitigate them by fully integrating relevant plastic-related risks and opportunities into corporate strategy, risk management and of course, into reporting.

CDP's emerging and critical work in developing reporting for plastics will ensure companies are ahead of the curve as policy makers and investors begin to increase the demand for plastics data, and with eventual mandatory disclosure likely to follow suit.

As in previous years, other changes will be made for 2023 to improve the discloser experience and ensure data quality, such as revisions to questions and corrections to guidance. All developments will be shared in our changes documentation once the 2023 questionnaires are published on our website in January 2023.

We will continue to keep stakeholders informed as we develop the CDP questionnaire(s) for 2023 onwards.

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<sup>1</sup> [Evaluating scenarios toward zero plastic pollution \(science.org\)](https://www.science.org)

<sup>2</sup> [breakingtheplasticwave\\_report.pdf \(pewtrusts.org\)](https://www.pewtrusts.org)

## Scope of this initial consultation & Feedback Opportunity

This Feedback Opportunity is limited to content changes regarding:

- ▼ **Plastics:** this is a proposal exploring how to introduce relevant and impactful data on plastics production and use into CDP's 2023 questionnaire(s).

Under these proposals, all requested companies would be presented with five core qualitative questions on the first steps needed for action on plastics. These questions take companies on a journey of mapping plastics use/production in their value chains, assessing the potential environmental impacts, understanding their exposure to business risk due to plastics, and setting targets for more sustainable plastics use.

Companies engaging in specific plastic related activities (including production of plastic polymers, production of durable plastic components, production/commercialization of durable plastics goods, production/commercialization of plastic packaging, production of goods packaged in plastics, and provision of retail and food services) would also be shown a set of quantitative questions. These questions enable a better understanding of the scale of the challenge and the tracking of where progress towards circularity is being made. The approach we have taken distinguishes plastics producers and users, and between durable goods and plastics packaging (packaging is the principal source of environmental impact and risk for non-durable plastics).

The aim of the consultation is to understand the suitability of the proposed questions to CDP's ambition, and their relevance for the ambition and commitments of companies. We also ask about the feasibility of disclosing this information and the preparedness to respond as part of 2023 disclosure.

CDP also seeks to hear from data users, including capital markets signatories and supply chain members, to input on the relevance of these questions and the overall approach.

Please note the data points presented as part of this consultation are exploratory and CDP may have modified, added, or removed questions when publishing the 2023 final questionnaire(s).

The consultation will close on July 1<sup>st</sup>, 2022. We anticipate it will take 15 – 20 minutes to complete the consultation questions.

## How to provide feedback

### Step 1: Review the content presented in this document

Please read this document, including the areas of development below, before providing feedback as it provides important rationale information and the details of the questionnaire changes.

### Step 2: Complete the dedicated survey

For those wishing to provide feedback, please [click here](#) or paste the URL (<https://www.surveymonkey.co.uk/r/6NK33XF>) into a new window in your browser. You can also access these links directly from the [consultation page](#) on our website.

Respondents will be asked to disclose their contact details however, this is optional, and all feedback will be confidential. Personal information will only be used to contact participants on this topic and will be governed by [CDP's Privacy Policy](#). Any results that are made public will only contain summarized feedback, with no attributable quotes or identifying information. We anticipate it will take 15-20 minutes to complete the consultation questions.

## Proposed questions for 2023 disclosure

### Overview

The data points and question structures below are proposed for 2023. They are exploratory, and therefore intended to be light touch in terms of reporting effort and level of detail being requested. The proposal is that responses to these questions will not be scored in 2023.

CDP has been guided by the ambition and metrics of the Ellen MacArthur Foundation's (EMF) plastic reporting framework, focusing on three necessary actions for plastics in a sustainable economy:

- Eliminate – all problematic and unnecessary plastic items
- Innovate – progress to 100% reusable, recyclable, compostable plastics
- Circulate – keep plastics in the economy and out of the environment

### Data points for all companies

*Shown to all disclosing companies requested to respond to the Climate change questionnaire (Note: the positioning of the plastics questions within CDP disclosure is to be confirmed)*

Question 1 – activities

Question 2 – mapping use and/or production

Question 3 – potential environmental impacts

Question 4 – risks to the business

Question 5 – targets

### 1. Activities

(FILTER question – companies self-identify whether the activities apply. Companies are then shown quantitative questions relevant to the activities)

#### Indicate whether your organization engages in the following activities

**Rationale:** To identify companies with activities involving plastics production or use, so that targeted metrics can be requested from these companies.

0	1	2
Activity	Activity applies	Comment (If yes selected)
Production of plastics polymers	Select from: <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	Open text field for contextual information. For example: <ul style="list-style-type: none"> <li>• Briefly describe the activities and types of plastics produced /used for this activity type: for example, significance to your business and location.</li> </ul>
Production of durable plastic components	As above	As above
Production / commercialization of durable plastic goods	As above	As above
Production / commercialization of plastic packaging	As above	As above
Production of goods packaged in plastics	As above	As above
Provision of retail and food services	As above	As above

## 2. Mapping use and/or production

**Have you mapped where in your value chain plastics are used and/or produced?**

**Rationale:** To capture whether companies are aware of plastics use and production across their value chain – *to understand market readiness for disclosure and action on plastics.*

**Desired action:** Company has mapped the role of plastics in its revenue generation across all its value chain.

1	2
<p><b>Plastics mapping in value chain stage</b></p> <p>Select all that apply:</p> <ul style="list-style-type: none"> <li>• Yes, direct operations</li> <li>• Yes, supply chain</li> <li>• Yes, product use stage</li> <li>• Not mapped – but we plan to within the next two years</li> <li>• Not mapped – and we do not plan to within the next two years</li> </ul>	<p><b>Please explain</b></p> <p>Open text field for contextual information. For example:</p> <ul style="list-style-type: none"> <li>• More info on where in the value chain you have mapped plastics and why (direct operations, supply chain, or other)</li> <li>• Scope of mapping – quantified volumes, estimated volumes or identified but not yet quantified</li> <li>• Briefly describe how plastic is used and/or produced</li> <li>• Reason for no mapping</li> <li>• Plans for mapping in the future</li> </ul>



### 3. Potential environmental impacts

**Across your value chain, have you assessed the potential impact of your use and/or production of plastics on the natural environment and society?**

**Rationale:** To understand the extent to which companies are aware that plastics use and/or production results in environmental and societal impacts – to inform future disclosure on impacts.

**Desired action:** Public declaration of the potential for negative environmental impacts enhances accountability for addressing these.

1	2
<b>Impact assessment in value chain stage</b>	<b>Please explain</b>
Select all that apply: <ul style="list-style-type: none"> <li>• Yes, direct operations</li> <li>• Yes, supply chain</li> <li>• Yes, product use stage</li> <li>• Not assessed – but we plan to within the next two years</li> <li>• Not assessed – and we do not plan to within the next two years</li> </ul>	Open text field for contextual information. For example: <ul style="list-style-type: none"> <li>• More info on where in the value chain you have assessed impacts and why (direct operations, supply chain, or other)</li> <li>• Scope of assessment – quantified impact, estimated impact or identified impact but not yet quantified</li> <li>• Driver and nature of impact</li> <li>• Are the impacts considered in strategic planning?</li> <li>• Why impacts have not been assessed</li> <li>• Plans for assessment in the future</li> </ul>

#### 4. Risks to the business

**Across your value chain, are you exposed to plastics-related risks with the potential to have a substantive financial or strategic impact on your business?**

**Rationale:** To understand the extent to which companies are aware of plastics-related risks, where they are, and what causes them – *to inform future disclosure on risks, for example, which sectors are aware of risks and which stages of company value chains exposed to risk.*

**Desired action:** Public declaration of exposure to plastics-related risks increases accountability to mitigate them.

1	2
<p><b>Risk exposure in value chain stage</b></p> <p>Select all that apply:</p> <ul style="list-style-type: none"> <li>• Yes, direct operations</li> <li>• Yes, supply chain</li> <li>• Yes, product use stage</li> <li>• No, risks assessed, and none identified</li> <li>• Not assessed – but we plan to within the next two years</li> <li>• Not assessed – and we do not plan to within the next two years</li> </ul>	<p><b>Please explain</b></p> <p>Open text field for contextual information. For example:</p> <ul style="list-style-type: none"> <li>• More info on where in the value chain you have assessed risks and why (direct operations, supply chain, or other)</li> <li>• Driver and nature of risks</li> <li>• What does the organisation consider to be substantive impact?</li> <li>• Are the risks considered in strategic planning?</li> <li>• Reason for no assessment</li> <li>• Plans for assessment in the future</li> </ul>

## 5. Targets

### Do you have plastics-related targets, and if so what type?

**Rationale:** To assess if companies are setting specific targets to address plastics-related issues – *indicates readiness to integrate plastics into business planning.*

**Desired action:** Companies will set plastics-related targets.

1	2	3
Targets in place	Target type	Please Explain
Select from: <ul style="list-style-type: none"> <li>• Yes</li> <li>• No – but we plan to within the next two years</li> <li>• No – and we do not plan to within the next two years</li> </ul>	All production activity <ul style="list-style-type: none"> <li>• Reduce the use of virgin fossil-based content</li> <li>• Eliminate the use of virgin fossil-based content</li> <li>• Increase the proportion of post-consumer recycled content</li> <li>• Increase the proportion of renewable content from responsibly managed sources</li> <li>• Other, please specify</li> </ul> Plastics packaging and goods production <ul style="list-style-type: none"> <li>• Reduce the use of all plastics</li> <li>• Increase the proportion of post-consumer recycled content in plastics products</li> <li>• Increase the proportion of renewable content from responsibly managed sources in plastics products</li> <li>• Eliminate problematic and unnecessary plastics within products</li> <li>• Eliminate the use of micro plastics and plastic particles</li> <li>• Reduce the potential release of micro plastics and plastic particles from products</li> <li>• Other, please specify</li> </ul> Plastics packaging and goods circularity <ul style="list-style-type: none"> <li>• Increase the proportion of our products that are recyclable</li> <li>• Increase the proportion of recyclable plastic waster that we collect, sort, and recycle</li> <li>• Increase the proportion of recyclable plastics products that is collected, sorted, and recycled in the community</li> <li>• Increase the proportion of products that are reusable</li> </ul>	Open text field for contextual information. For example: <ul style="list-style-type: none"> <li>• Ambition/timeline of target</li> <li>• Progress made against target</li> <li>• Rationale / more details for targets</li> <li>• Explain if targets are considered not relevant for company activities</li> <li>• If relevant, why targets haven't been set or what is planned</li> <li>• How these targets influence business strategy</li> <li>• Whether targets are integrated into strategic planning</li> <li>• The actions being taken to progress the targets</li> </ul>

	<ul style="list-style-type: none"><li>• Increase the proportion of products that are compostable</li><li>• Other, please specify</li></ul>	
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## Activity specific metrics

These quantitative data points are only shown to companies that self-select the above activities:

Question 6 – plastics polymer production only

Question 7 – plastics durable goods only

Question 8 – plastic packaging only

Question 9 – plastic packaging only

## 6. Metrics for production of plastics polymers

(Only presented if in Q1, 'Yes' selected for 'Production of plastics polymers')

Framework alignment: EMF

**Provide the total weight of plastics polymers sold and indicate the raw materials.**

**Rationale:** To allow for tracking of plastic production over time (total weight and raw material inputs). It can also indicate the demand and expected trends for recycled content in plastic production.

**Desired action:** Companies are monitoring the volumes of raw materials used for their plastics polymer production and are increasing the percent sourced from post-consumer recycled materials.

		<i>(column only presented when selection in column 2 includes '% Virgin fossil-based content')</i>	<i>(column only presented when selection in column 2 includes '% Post-industrial recycled content')</i>	<i>(column only presented when selection in column 2 includes '% Post-consumer recycled content')</i>	
1	2	3	4	5	6
<b>Total weight of plastics polymers sold during the reporting period [Metric tons]</b>	<b>Raw material content percentages available to report</b>	<b>Percent virgin fossil-based content</b>	<b>Percent post-industrial recycled content</b>	<b>Percent post-consumer recycled content</b>	<b>Please explain</b>

Numerical field	Select all that apply: <ul style="list-style-type: none"> <li>• % Virgin fossil-based content</li> <li>• % Post-industrial recycled content</li> <li>• % Post-consumer recycled content</li> <li>• Other, please specify</li> <li>• None</li> </ul>	Percentage field [enter a percentage from 0-100]	Percentage field [enter a percentage from 0-100]	Percentage field [enter a percentage from 0-100]	Open text field for contextual information. For example: <ul style="list-style-type: none"> <li>• How were the percentages determined, for example, weighted average of all plastics sold; or estimated only.</li> <li>• Are these percentages expected to change in the near future, and why?</li> </ul>
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## 7. Metrics for durable goods/components

*(Only presented if in Q1, 'Yes' selected for 'Production of durable plastic components' and/or 'Production / commercialization of durable plastic goods')*

**Provide the total weight of plastic durable goods/components sold and indicate the raw materials.**

**Rationale:** To allow for tracking of plastic durable goods production over time (total weight and raw material inputs). It can also indicate trends regarding recycled content in plastic goods.

**Desired action:** Companies are monitoring the sources of plastic in their durable goods and are increasing the percent of post-consumer recycled content in these goods.

		<i>(column only presented when selection in column 2 includes '% Virgin fossil-based content')</i>	<i>(column only presented when selection in column 2 includes '% Post-industrial recycled content')</i>	<i>(column only presented when selection in column 2 includes '% Post-consumer recycled content')</i>	
1	2	3	4	5	6
<b>Total weight of plastic durable goods/components sold during the reporting period [Metric tons]</b>	<b>Raw material content percentages available to report</b>	<b>Percent virgin fossil-based content</b>	<b>Percent post-industrial recycled content</b>	<b>Percent post-consumer recycled content</b>	<b>Please explain</b>

Numerical field	Select all that apply: <ul style="list-style-type: none"> <li>• % Virgin fossil-based content</li> <li>• % Post-industrial recycled content</li> <li>• % Post-consumer recycled content</li> <li>• Other, please specify</li> <li>• None</li> </ul>	Percentage field [enter a percentage from 0-100]	Percentage field [enter a percentage from 0-100]	Percentage field [enter a percentage from 0-100]	Open text field for contextual information. For example: <ul style="list-style-type: none"> <li>• How were the percentages determined, for example, weighted average of all plastic goods sold; or estimated only.</li> <li>• Are these percentages expected to change in the near future, and why?</li> </ul>
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## 8. Metrics for plastics packaging

(Only presented if in Q1, 'Yes' selected for "Production / commercialization of plastic packaging", 'Production of goods packaged in plastics' and/or 'Provision of retail and food services')

Framework alignment: EMF

**Provide the total weight of plastics packaging sold and/or used and indicate the raw materials.**

**Rationale:** To allow for tracking of plastic packaging production and use over time (total weight and raw material inputs). It will indicate trends and progress towards recycled content in plastic packaging.

**Desired action:** Companies are monitoring the sources of plastic in their packaging and are increasing the percent of post-consumer recycled content in this packaging.

			<i>(column only presented when selection in column 2 includes '% Virgin fossil-based content')</i>	<i>(column only presented when selection in column 2 includes '% Post-industrial recycled content')</i>	<i>(column only presented when selection in column 2 includes '% Post-consumer recycled content')</i>	
0	1	2	3	4	5	6
	<b>Total weight of plastics packaging sold / used during the reporting period</b> [Metric tons]	<b>Raw material content percentages available to report</b>	<b>Percent virgin fossil-based content</b>	<b>Percent post-industrial recycled content</b>	<b>Percent post-consumer recycled content</b>	<b>Please explain</b>
<b>Plastic packaging sold</b> <i>(row only presented when selection in Q1 includes: 'Production / commercialization of plastic packaging')</i>	Numeric value	Select all that apply: <ul style="list-style-type: none"> <li>% Virgin fossil-based content</li> <li>% Post-industrial recycled content</li> </ul>	Percentage field [enter a percentage from 0-100]	Percentage field [enter a percentage from 0-100]	Percentage field [enter a percentage from 0-100]	Open text field for contextual information. For example: <ul style="list-style-type: none"> <li>How were the percentages determined, for example, weighted average of all plastics produced/used or estimated amounts?</li> </ul>

		<ul style="list-style-type: none"> <li>• % Post-consumer recycled content</li> <li>• Other, please specify</li> <li>• None</li> </ul>				<ul style="list-style-type: none"> <li>• Are these percentages expected to change in the near future, and why?</li> </ul>
<b>Plastic packaging used</b> <i>(row only presented when selection in Q1 includes: 'Production of goods packaged in plastics' and/or 'Provision of retail and food services')</i>	As above	As above	As above	As above	As above	As above

## 9. Metrics for plastics packaging

(Only presented if in Q1, 'Yes' selected for "Production / commercialization of plastic packaging", 'Production of goods packaged in plastics' and/or 'Provision of retail and food services')

Framework alignment: EMF

**Indicate the circularity potential of the plastics packaging you sold and/or used.**

**Rationale:** To allow for tracking of the circularity potential of plastic packaging over time. It will indicate trends and progress towards the reusability and recyclability of plastic packaging.

**Desired action:** Companies are monitoring and increasing the percent of packaging that is reusable and/or recyclable.

		<i>(column only presented when selection in column 1 includes '% Reusable')</i>	<i>(column only presented when selection in column 1 includes '% Technically recyclable')</i>	<i>(column only presented when selection in column 1 includes '% Recyclable in practice and at scale')</i>	
0	1	2	3	4	5
	<b>Circularity potential percentages available to report.</b>	<b>Percent of plastic packaging that is reusable</b>	<b>Percent of plastic packaging that is technically recyclable</b>	<b>Percent of plastic packaging that is recyclable in practice at scale</b>	<b>Please explain</b>
<b>Plastic packaging sold</b> <i>(row only presented when selection in Q1 includes: 'Production / commercialization of plastic packaging')</i>	Select all that apply: <ul style="list-style-type: none"> <li>• % Reusable</li> <li>• % Technically recyclable</li> <li>• % Recyclable in practice and at scale</li> <li>• None</li> </ul>	Percentage field [enter a percentage from 0-100]	Percentage field [enter a percentage from 0-100]	Percentage field [enter a percentage from 0-100]	Open text field for contextual information. For example: <ul style="list-style-type: none"> <li>• How were the percentages determined, for example, weighted average of all plastics produced/used or estimated amounts?</li> <li>• If applicable, why data isn't collected and plans for</li> </ul>

					data collection in the future?
<b>Plastic packaging used</b> <i>(row only presented when selection in Q1 includes: 'Production of goods packaged in plastics' and/or 'Provision of retail and food services')</i>	As above	As above	As above	As above	As above

## Explanations of terms

- **Circular economy:** An economic system which eliminates waste and pollution, circulates products and materials, and regenerates nature. [based on EMF's [Circular Economy Glossary](#)]
- **Commercialization of plastics goods or packaging:** Placing plastics products in the market for financial gain.
- **Compostable plastics:** Plastic material that can be made into compost in compliance with relevant international compostability standards (e.g. ISO 18606, ISO 14021, EN13432, ASTM D-6400 and AS4736). [based on EMF's [Global Commitment Reporting Guidelines 2022](#)]
- **Direct operations:** Your organization's operations include anything your company does itself for the purpose of producing goods and services and maintaining the functionality of the business. This covers any internal supply chains between your organization's business units. For example, a business unit within your company that supplies components to another business unit within your company would be considered part of your organization's own operations.
- **Durable goods:** This generally refers to goods whose expected lifetime is greater than three years and that can be used more than once.
- **Durable plastic component:** A constituent plastic part of a durable good, for example, plastic electronic components for tech products or textiles for clothing products.
- **Mapped:** Mapping is an exercise conducted to understand where plastics are used and/or produced in a value chain.
- **Packaged goods:** Combination of a product and the package it is placed in, where the package cannot be accessed without the packaging being opened.

- **Plastic packaging:** Products to be used for the containment, protection, handling, delivery, storage, transport and presentation of goods. This includes:
  - a. All packaging that is (1) in direct contact with the product, (2) holding several units of packaging, (3) used for the transport of your units of packaging (i.e. primary, secondary, and tertiary plastic packaging).
  - b. Any plastic packaging applied to or offered to accompany any products sold to customers, whether the products are your own branded products or not (for example, plastic shopping bags, plastic cutlery accompanying food, or crates used to transport non own-branded products) - *relevant for retail and food service companies*.
  - c. Packaging used by your franchise operations - *relevant for retail and food service companies*.

[based on EMF's [Global Commitment Reporting Guidelines 2022](#)]

- **Plastics products:** Any product containing plastic, including durable goods, single use goods, and packaging.
- **Plastics polymers:** Produced through a polymerisation or polycondensation process from raw materials such as cellulose, coal, natural gas, salt, and crude oil. [based on [Plastics Europe](#)]
- **Plastics-related risks:** Refers to the potential negative impacts arising from the sourcing, production, use, or commercialisation of plastics. These risks may be related to physical, regulatory, reputational, technological or other factors.
- **Post-industrial recycled:** Recycled from materials diverted from the waste stream during a manufacturing process. [based on EMF's [Global Commitment Reporting Guidelines 2022](#)]
- **Post-consumer recycled:** Recycled from materials generated by households or by commercial, industrial and institutional facilities in their role as end users of the product which can no longer be used for its intended purpose. [based on [EMF's Global Commitment Reporting Guidelines 2022](#) and ISO 14021]
- **Problematic and unnecessary plastics:** Plastics that meet any of the following criteria:
  - a. It is not reusable, recyclable or compostable
  - b. It contains, or its manufacturing requires, hazardous chemicals that pose a significant risk to human health or the environment
  - c. It can be avoided (or replaced by a reuse model) while maintaining utility
  - d. It hinders or disrupts the recyclability or compostability of other items
  - e. It has a high likelihood of being littered or ending up in the natural environment

[based on EMF's [Global Commitment Reporting Guidelines 2022](#)]

- **Recycling:** Reprocessing, by means of a manufacturing process, of a used material into a product, a component incorporated into a product, or a secondary (recycled) raw material; excluding energy recovery and the use of the product as a fuel. [based on EMF's [Global Commitment Reporting Guidelines 2022](#) and ISO 18604:2013]
- **Reporting year:** The most recent 12-month period for which data is reported.
- **Reuse:** The repeated use of a product or component for its intended purpose without significant modification. [EMF's [Circular Economy Glossary](#)]
- **Reusable packaging:** Packaging which has been designed to accomplish or proves its ability to accomplish a minimum number of trips or rotations in a system for reuse. [based on EMF's [Global Commitment Reporting Guidelines 2022](#) and ISO 18603:2013]
- **Renewable materials:** Materials that are continually replenished at a rate equal to or greater than the rate of depletion. [EMF's [Circular Economy Glossary](#)]
- **Recyclability 'in practice and at scale':** The suggested test and threshold for assessment is a 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. [based on EMF's [Global Commitment Reporting Guidelines 2022](#)]
  - a. **'At scale'** means that the proof needs to be more than a lab test, a pilot, or a single small region. It means that recycling of a certain product needs to be proven to work in practice in multiple regions, collectively representing a significant geographical area in terms of population size, ideally across different country and city archetypes.
  - b. **'In practice'** means that within each of these regions, the recycling system (end-to-end system from consumer to recycled material) effectively recycles a significant share of all products of that type put on the market.
- **Supply chain:** Your organization's supply chain is comprised of all external inputs to your operations, including materials, components, consumable inputs, and services. The scope of your supply chain may extend to multiple levels of supply, e.g. component suppliers and the suppliers of raw materials used to produce those components.
- **Target:** A specific measurable output to be achieved within a specific timeline. Targets often act as steps towards a wider and long-term corporate goal.
- **Value chain:** The entire sequence of activities or partners that provide value to or receive value from an organization's products and services, either within, upstream or downstream of direct operations.
- **Virgin materials:** Materials that have not been previously used or subjected to processing other than for their original production. In the context of plastic, virgin materials are materials not produced from post-industrial or post-consumer recycled material. [based on EMF's [Circular Economy Glossary](#)]