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.
6.0	June 2025	Links to EMF Reporting Guidance and EMF recyclability assessment tool updated on page 9
7.0	April, 2026	Links to EMF Reporting Guidance and EMF recyclability assessment tool updated on page 13 Updates made to the definitions of plastics activities New graphic added to outline conditional logic/disclosure pathways for organizations in Module 10 Additional information added on disclosure of plastic packaging; reuse; and end-of-life management.

Contents

About this technical note

This document describes CDP's approach to Plastics disclosure, including its alignment to the Ellen MacArthur Foundation's Global Commitment. CDP's plastics content 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 organizations 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 organizations have been able to access CDP's plastics questions. This is because:

- Organizations 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.

From 2026, organizations are able to either opt-in or opt-out of plastics disclosure in their CDP onboarding phase while setting up their questionnaire. Organizations who have assessed and identified substantive plastics-related dependencies, impacts, risks, and opportunities are highly encouraged to report.

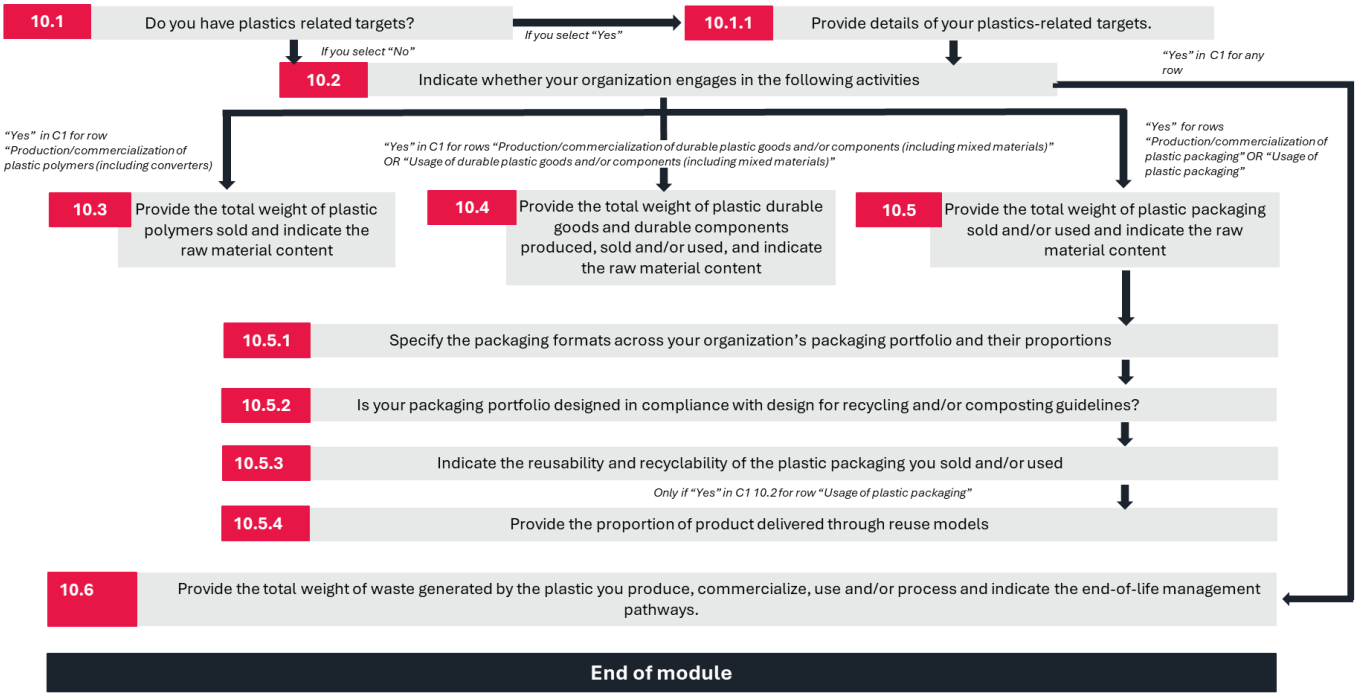
On behalf of investors, purchasing organizations that are CDP Supply Chain members, and other data users, CDP requests organizations to report on:

- Plastics mapping across their value chain;
- Their process for assessment and identification of plastics-related dependencies, impacts, risks, and opportunities;
- The substantive risks plastics pose to their business;
- Their engagement with suppliers on plastics-related issues;
- Their targets for reducing the impact of their plastics-related activities across the entire value chain;
- The raw material content of their plastics, including certification of renewable and recycled content;
- The amount of plastic packaging that is designed in compliance with design for recycling and composting guidelines;
- The reusability and recyclability of their plastic packaging;
- The amount of total product delivered through packaging reuse systems; and
- The end-of-life management of plastic waste.

CDP's plastics datapoints are 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.

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 2026, and therefore will not impact an organization's score. This is in recognition that many organizations are in the early stages of developing their action, accountability, and reporting on plastics. The questions in the CDP questionnaire 'Environmental Performance – Plastics' module and the logic between these questions are summarized in the figure below.



2. Technical FAQs

2.1 Which plastics activities are the focus of CDP's 2026 disclosure?

CDP asks for information from all organizations 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.

Plastics datapoints include quantitative metrics specific to organizations with activities relating to plastic polymers, plastic durable goods/products and durable components and plastic packaging.

Plastics activities included in CDP's 2026 Questionnaire

Production/commercialization of plastic polymers (including plastic converters)

This activity refers to the conversion of virgin and/ or recycled raw materials into plastic resin. These raw materials may be fossil fuel-based (e.g. derived from crude oil) or renewable-based (e.g. derived from sugar cane ethanol). All organizations involved in this process should disclose on it. That includes processing raw materials, polymerization, compounding of plastics, and/or selling. There is also a difference between virgin fossil-based materials and recycled fossil-based content materials. See the Plastics Europe glossary.

Production/commercialization:

- **Durable plastic goods (including mixed materials):**

  This activity refers to the conversion of plastic polymers into plastic goods, and the organizations that sell them for financial gain. For example, a children's toy made from ABS plastic.

- **Durable plastic components (including mixed materials):**

  This activity refers to the conversion of polymers into plastic components of products, and the organizations that sell them for financial gain. For example, a polypropylene component of a car bumper.

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

This activity refers to organizations 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, or plastic tables used for office equipment.

Production/commercialization of plastic packaging

This activity refers to the conversion of polymers into plastic packaging. It can also refer to placing 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.

Usage of plastic packaging

This activity refers to a range of activities where an organization uses plastic packaging that it does not produce itself. For example, using plastic packaging to provide food services.

- **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 or the use of plastic pallets/wrap to transport goods and/or products.

Provision of waste management

This activity refers to the services that collect, sort, and/or prepare plastic waste for reuse, recycling or disposal. These services could be in-house or operated as a third-party.

Other plastics-related activities not specified

This refers to any other plastics-related activities your organization conducts that do not fall under any of the other activities specified above.

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

For mixed materials, organizations 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: An organization manufactures cosmetics containers. One container weighs 100g: 60g PET plastic and 40g glass. The organization sold 50,000 containers in the reporting period. It should report 50,000x60g = 3,000,000g = 3.00 metric tonnes. The organization also manufactures 50g cosmetics tubes made from 30g bamboo and 20g PET plastic. Because this product is less than 50% plastic by weight, the organization 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 pre-consumer 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 'design for recycling' and 'recyclable in practice and at scale'?

'Design for recycling' 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 "technically recyclable". To assess the design for recycling/technical recyclability various global and regional design for recycling guidelines, tools and testing methods are available. 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 2030 requires the packaging to meet a threshold of 30% recycling rate in multiple regions. For countries where a more ambitious regulatory definition of 'recyclable at scale' exists, the regulatory threshold should be applied instead of the 30% threshold. For example, the 55% threshold under the emerging Packaging and Packaging Waste Regulation (PPWR) regulations in the EU. Further information on the EU Packaging and Packaging Waste Regulation is available here: Regulation - EU - 2025/40 - EN - EUR-Lex. The metric 'recyclable in practice and at scale' will now be assessed at a country level as opposed to previously being based on collectively representing at least 400 million people, to "better reflect the differences in on-the-ground realties across different geographies" (EMF Global Commitment 2030, Definitions and reporting guidelines).

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 under the 2026 Recyclability Assessment Tool. The Ellen MacArthur Foundation's Recyclability assessment tool, will be transitioning to a local recyclability assessment in 2026, using robust data. Moving towards a local-level assessment will improve the tracking of recyclability across signatories of the EMF Global Commitment and organization's disclosing to CDP, marking a positive step towards increased transparency and accurate data.

2.6 How should metrics on reuse be calculated?

Research conducted by the World Economic Forum (WEF) and EMF has determined that the best way to track reuse is based on the 'share of product delivered through packaging reuse systems'. This is because alternative ways to measure reuse, such as by the 'share of primary packaging reused', may lead to unintended outcomes – e.g., it can encourage organizations to produce heavier reusable packaging, using more resources. By tracking the amount of product sold through reuse systems instead, organizations track the success of the reuse system itself. This is why CDP requests 'share of product delivered through packaging reuse systems', as a percentage of total product delivered across both reuse and non-reuse systems. This is also in alignment with the EMF Global Commitment (EMF's Measuring reuse in the Global Commitment, 2025).

Incentivizing reuse depends on the systems accessible and available to consumers. CDP requests organizations to disclose the type of reuse model(s) they utilize.

There are four business-to-consumer packaging reuse models:

- **Return-on-the-go users:** return the packaging at a store or drop-off point (e.g., in a deposit return machine or mailbox) (adapted from EMF's Reuse: Rethinking Packaging).
- **Return-from-home:** packaging is picked up from home by a pick-up service e.g., a logistics company (adapted from EMF's Reuse: Rethinking Packaging).
- **Refill-at-home:** users refill their reusable container at home e.g., with refills delivered through a subscription service (adapted from EMF's Reuse: Rethinking Packaging).
- **Refill-on -the go:** users refill their reusable container away from home e.g., at an in-store dispensing system (adapted from EMF's Reuse: Rethinking Packaging).

Reuse of plastic packaging can take a variety of forms even within each of the four reuse model types, therefore CDP requests disclosure of the scope of the reuse model(s) used.

2.7 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.

2.8 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 often referred to as energy recover or 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, open burning or open, uncontrolled landfills and leakage to the environment, 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 is a component of mismanaged waste and contributes significantly to plastic pollution of the environment and should be aimed to be eliminated.

For disclosers with activities relating to plastic-packaging, the calculation of metrics for the end-of-life management of plastic packaging waste in question 10.6, can be assisted by visiting the Packaging Data Hub platform for global packaging data. The platform provides coverage on end-of-life outcomes across over 75 markets globally for granular packaging types at the country level [Further granular insights available with a paid license].

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

CDP's Environmental Performance – Plastics' module is informed by the Ellen MacArthur Foundation's Global Commitment, ESRS E5, WWF ReSource Tracker, 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 'Environmental Performance – Plastics' module with the information that companies are required to provide as part of other standards and frameworks. Full mappings of ESRS and TNFD to CDP's corporate questionnaire across all modules are accessible separately.

CDP Questionnaire 2026: 'Environnemental Performance – Plastics' Module	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
(10.1) Do you have plastics-related targets?	At least one mandatory target for signatories of the Global Commitment	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 2026: 'Environnemental Performance – Plastics' Module	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
(10.1.1) Provide details of your plastics-related targets.		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
• Column 2: Target coverage				Metrics and Targets C • Proportion of geographical sites/priority locations that are covered by the targets.
• Column 3: Category of target & quantitative metric **Plastic Polymers:**	• Decreasing virgin plastic use		306-2a The reporting organization shall report the following information:	Metrics and Targets C • Other targets to address nature-related dependencies, impacts, risks or opportunities

CDP Questionnaire 2026: 'Environnemental Performance – Plastics' Module	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
○ 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 ○ Increase provision of hazard information for all relevant chemicals and additives, covering safe use, recyclability, and disposal implications ○ Increase the proportion of renewable content from responsibly managed sources in plastic polymers produced and/or sold ○ Reduce the use of polymers with properties that may hinder their reusability, recyclability and disposal	• Increasing the share of post-consumer recycled (PCR) content • Set a 2030 target to increase the share of renewable content in compostable plastics from responsibly managed sources (suggested higher than 75%)		• 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: Category of target & quantitative metric **Plastic Packaging:**	• Set a 2030 target to reduce the amount of virgin plastic used in		306-2a	Metrics and Targets C • The strategy or risk management objective the

CDP Questionnaire 2026: 'Environnemental Performance – Plastics' Module	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
○ Reduce the total weight of plastic packaging used and/or produced ○ Reduce or eliminate problematic and unnecessary plastic packaging ○ Reduce or 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 product sold through packaging reuse systems ○ Increase the proportion of plastic packaging that is compostable ○ Increase the proportion of plastic packaging that is designed for recycling	packaging (in absolute terms, not relative to sales); recommended >3% reduction p.a. on average. ● The elimination of problematic and unnecessary packaging ● Set a 2030 target to increase the share of post-consumer recycled (PCR) content in plastic packaging ● Set a 2030 target to increase the share of products delivered through packaging reuse systems (this target can be for a part of your business only) ● Set a 2030 target to increase the share of plastic packaging designed for recycling or composting (recommended > 90%) ● Set a 2030 target to increase the share of		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	target seeks to address, including any anticipated regulatory requirements, market constraints, limitations or other contextual information relevant to understanding the target ● The metric used to quantify the target and monitor performance ● Target for changes to impact drivers ● Target to halt and reverse nature loss and improve or maintain the state of nature ● Targets for changes to business activities and processes correlated with dependencies and impacts ● Other targets to address nature-related dependencies, impacts, risks or opportunities

CDP Questionnaire 2026: 'Environnemental Performance – Plastics' Module	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
○ Increase the proportion of plastic packaging that is designed for composting ○ Reduce or eliminate the use of hazardous substances	renewable content in compostable plastics from responsibly managed sources (suggested higher than 75%)			
● Column 3: Category of target & quantitative metric **Plastic goods/products:** ○ Reduce or 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 ○ Reduce or eliminate unnecessary and problematic 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	Set a 2030 target to increase the share of renewable content in compostable plastics from responsibly managed sources (suggested higher than 75%)		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	Metrics and Targets C ● The strategy or risk management objective the target seeks to address, including any anticipated regulatory requirements, market constraints, limitations or other contextual information relevant to understanding the target ● The metric used to quantify the target and monitor performance ● Target for changes to impact drivers ● Target to halt and reverse nature loss and improve or maintain the state of nature

CDP Questionnaire 2026: 'Environnemental Performance – Plastics' Module	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
○ 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				● Targets for changes to business activities and processes correlated with dependencies and impacts ● Other targets to address nature-related dependencies, impacts, risks or opportunities
● Column 3: Category of target & quantitative metric **Microplastics**: ○ Reduce or eliminate the use of primary microplastics and plastic particles in products ○ Reduce or eliminate the release of plastic resin (e.g. plastic pellets) that is unrecovered and lost to the environment			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	Metrics and Targets C ● The metric used to quantify the target and monitor performance ● Target for changes to impact drivers ● Target to halt and reverse nature loss and improve or maintain the state of nature ● Targets for changes to business activities and processes correlated with dependencies and impacts ● Other targets to address nature-related dependencies, impacts, risks or opportunities

CDP Questionnaire 2026: 'Environnemental Performance – Plastics' Module	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
• Column 3: Category of target & quantitative metric **End-of-life management:** ○ Increase the proportion of recyclable plastic waste that is collected ○ Increase the proportion of recyclable plastic waste that is sorted ○ Increase the proportion of recyclable plastic waste that is recycled ○ Increase the proportion of plastic waste which is prepared for reuse, recycled 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	Set a 2030 target to increase the amount of plastic waste collected, sorted or recycled		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	Metrics and Targets C • The strategy or risk management objective the target seeks to address, including any anticipated regulatory requirements, market constraints, limitations or other contextual information relevant to understanding the target • The metric used to quantify the target and monitor performance • Target for changes to impact drivers • Target to halt and reverse nature loss and improve or maintain the state of nature • Targets for changes to business activities and processes correlated with dependencies and impacts • Other targets to address nature-related dependencies, impacts, risks or opportunities

CDP Questionnaire 2026: 'Environnemental Performance – Plastics' Module	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
• Column 3: Category of target & quantitative metric **Extended Producer Responsibility (EPR):** ○ Increase compliance with EPR policies and schemes ○ Increase to eco-design requirements across product lines			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	Metrics and Targets C • The strategy or risk management objective the target seeks to address, including any anticipated regulatory requirements, market constraints, limitations or other contextual information relevant to understanding the target • The metric used to quantify the target and monitor performance • Target for changes to impact drivers • Target to halt and reverse nature loss and improve or maintain the state of nature • Targets for changes to business activities and processes correlated with dependencies and impacts • Other targets to address nature-related dependencies, impacts, risks or opportunities

CDP Questionnaire 2026: 'Environnemental Performance – Plastics' Module	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
• Column 4: Date target was set • Column 5: End date of base year • Column 6: Base year figure • Column 7: End date of target year • Column 8: Target year figure				Metrics and Targets C • Proportion of targets that are time-bound and quantifiable • The metric used to quantify the target and monitor performance • The target value of the metric • The baseline year and level of the metric • The timeframe for achieving the target
• Column 9: Reporting year figure • Column 10: Target status in the reporting year • Column 11: % of target achieved relative to base year • Column 13: Explain target coverage and identify any exclusions				Metrics and Targets C • Performance against the target relative to the baseline or reference condition on a historical and current year basis, updated annually, and expected performance against targets for the following year, where appropriate • If the organization exceeded or fell short of the target trajectory or is projected to do so, an explanation of the reasons and disclosure of any

CDP Questionnaire 2026: 'Environnemental Performance – Plastics' Module	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
				resulting adjustment or resetting from the prior period
• Column 12: Global environmental treaties/initiatives/frameworks aligned with or supported by this target				Metrics and Targets C • Whether and how the target aligns with or supports the targets and goals of the Kunming-Montreal Global Biodiversity Framework, the Paris Agreement on climate change, the Sustainable Development Goals, Planetary Boundaries, and other global reference environmental treaties, policy goals and system-wide initiatives.
• Column 14: Investment made towards achieving target during the reporting year	Indicate *(with optional disclosure)* whether you have made/committed any investment(s) towards achieving your commitments over the reporting period, and provide the total sum *(USD million)*			

CDP Questionnaire 2026: 'Environnemental Performance – Plastics' Module	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
• Column 15: Plan for achieving target, and progress made to the end of the reporting year				Metrics and Targets C • Performance against the target relative to the baseline or reference condition on a historical and current year basis, updated annually, and expected performance against targets for the following year, where appropriate
• Column 16: List the actions which contributed most to achieving this target				Metrics and Targets C • Performance against the target relative to the baseline or reference condition on a historical and current year basis, updated annually, and expected performance against targets for the following year, where appropriate
• Column 17: Further details on target	Several open text fields to provide some more color and context to your progress, activities and future plans on key metrics			Metrics and Targets C • The methodology used to set the target and baseline, including whether the organization has used any

CDP Questionnaire 2026: 'Environnemental Performance – Plastics' Module	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
				external standards when setting the target and whether these use a science-based approach
(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		• Plastic for product use		

CDP Questionnaire 2026: 'Environnemental Performance – Plastics' Module	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
• Usage of durable plastics goods and/or components (including mixed materials)				
Row 4: Activity • Production/commercialization of plastic packaging	• Packaging producers	• Plastic for packaging of sold products		
Row 5: Activity • Usage of plastic packaging	• Packaged goods companies • Retailers and food service providers	• Plastic for packaging of sold products • Plastic packaging on purchased items		
Row 7: Activity • Provision of waste management	• Collecting, sorting and recycling companies			
(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			

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• 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 • Column 5: % pre-consumer recycled content • Column 6: % post-consumer recycled 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) • % of 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

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• Column 7: Breakdown of post-consumer recycled content available to report • Column 8: % post-consumer chemical recycled content • Column 9: % post-consumer mechanical recycled content	• % of pre-consumer recycled content Disclose the share of post-consumer and pre-consumer recycled plastics, as well as chemical vs mechanical recycling *Raw material producers – compostable plastics* Question 13.4: • % of renewable content • % of renewable content from responsibly managed sources			
• Column 10: Certification of renewable and/or recycled content • Column 11: Certification scheme	Disclose the share of renewable content in compostable plastic and the share of this renewable content that is from responsibly managed sources	• Responsible sourcing of biobased content		

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(10.4) Provide the total weight of plastic durable goods/components sold and/or used, 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)
• Column 2: Raw material content percentages available to report • Column 3: % virgin fossil-based content • Column 4: % virgin renewable content • Column 5: % pre-consumer content • Column 6: % post-consumer recycled content • Column 7: Breakdown of post-consumer recycled content available to report • Column 8: % post-consumer chemical recycled content • Column 9: % post-consumer mechanical recycled content	Disclose the share of post-consumer and pre-consumer recycled plastics, as well as chemical vs mechanical recycling	• 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

CDP Questionnaire 2026: 'Environnemental Performance – Plastics' Module	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
• Column 10: Certification of renewable and/or recycled content • Column 11: Certification scheme	Disclose the share of renewable content in compostable plastic and the share of this renewable content that is from responsibly managed sources	• Responsible sourcing of biobased content		
(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)	• Disclose total plastic packaging tonnage 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)
• 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	• Disclose the share of post-consumer and pre-consumer recycled plastics, as well as chemical vs mechanical recycling	• 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 • % post-industrial feedstock • % virgin renewable feedstock

CDP Questionnaire 2026: 'Environnemental Performance – Plastics' Module	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
• Column 6: % post-consumer recycled content • Column 7: Breakdown of post-consumer recycled content available to report • Column 8: % post-consumer chemical recycled content • Column 9: % post-consumer mechanical recycled content		• Biobased Content – other (%)		
• Column 10: Certification of renewable and/or recycled content • Column 11: Certification scheme	• Disclose the share of renewable content in compostable plastic and the share of this renewable content that is from responsibly managed sources	• Responsible sourcing of biobased content		
(10.5.1) Specify the packaging formats across your organization's packaging portfolio and their proportions.	Question level alignment: Section: Plastic packaging weight, portfolio and sourcing			
• Column 1: Packaging formats in packaging portfolio	Report to EMF *(with optional public disclosure)* portfolio breakdown by packaging types	• Global Commitment packaging category		

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• Column 2: Proportion of packaging portfolio				
(10.5.2) Is any of your packaging designed in compliance with design for recycling and/or composting guidelines?	Question level alignment: Section: Plastic packaging weight, portfolio and sourcing			
• Column 1: Is any of your packaging designed in compliance with design for recycling and/or composting guidelines?	Disclose the share of plastic packaging designed for recycling or composting	• Share of my packaging in this category that 'fits' the system for recycling (i.e. designed for recycling).		
• Column 2: Select the design guidelines you are in compliance with **Design for recycling guidelines:** ○ Local design for recycling guidelines ○ Regional design for recycling guidelines ○ CGF Golden Design Rules ○ APR Design Guide	Disclose the share of plastic packaging designed for recycling or composting	• Share of my packaging in this category that 'fits' the system for recycling (i.e. designed for recycling).		

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○ RecyClass guidelines ○ CEFLEX Design Guide ○ Plastics Recyclers Europe ○ European PET Bottle Platform ○ Insittue Cyclos-HTP ○ KIDV Recycle Checks ○ T/CRRA ○ T/CSRA ○ T/CPF				
• Column 2: Select the design guidelines you are in compliance with **Design for composting guidelines:** ○ Local design for composting guidelines ○ Regional design for composting guidelines ○ ISO 18606 standard	Disclose the share of plastic packaging designed for recycling or composting	• Compostability		
• Column 5: % of packaging that is designed for recycling	Disclose the share of plastic packaging designed for recycling or composting	• Share of my packaging in this category that 'fits' the system for recycling (i.e. designed for recycling).		

CDP Questionnaire 2026: 'Environnemental Performance – Plastics' Module	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
• Column 6: % of packaging that is designed for composting	Disclose the share of plastic packaging designed for recycling or composting	• Compostability		
(10.5.3) Indicate the 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		• Weight and percentage of plastic packaging that is reusable		TNFD Metrics and Targets B: C2.3 • % of plastic packaging that is reusable
• Column 3: % of plastic packaging that is recyclable in practice and at scale	Disclose the share of plastic packaging that is recyclable in practice and at scale *(country-level assessment)*	• 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
• Column 5: Assessment tool	Publicly disclose the share of plastic packaging that is recyclable in practice and at scale *(country-level assessment)*	• Recyclability Assessment		

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(10.5.4) Provide the proportion of product delivered through reuse models	Question level alignment: Section: Plastic packaging weight, portfolio and sourcing			
• Column 1: % total product delivered through reuse systems • Column 2: Reuse model(s) implemented • Column 3: Further details on the scope of your organization's reuse model(s) implemented	Disclose the share of products delivered through packaging reuse systems • As a percentage of total volume of product delivered across reuse and non-reuse systems	• Provide the percent of product volume (or functional units) delivered through reuse).		
(10.6) Provide details on the plastic waste managed by your organization 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)

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• Column 2: Do you have data available for the following waste management activities? • Column 3: Total weight of waste collected during the reporting year (Metric tons) • Column 4: Total weight of waste sorted during the reporting year (Metric tons)	Report to EMF (with optional, recommended public disclosure) the volume of plastic collected, sorted, and/or recycled (input to and output from facility)	• Total plastic weight		
• Column 5: End-of-life management pathways available to report • Column 6: Tool used to determine the percentage of end-of-life pathway • Column 7: % prepared for reuse • Column 8: % recycling • Column 9: composting (industrial/home) • Column 10: Waste to Energy • Column 11: % Incineration • Column 12: % Landfill • Column 13: % Mismanaged waste • Column 14: Leakage	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: • Recycled • Landfilled • Incinerated • Mismanaged	306-4c: Total weight on non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total 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:	TNFD Metrics and Targets B: C2.2 Weight of non-hazardous waste (tonnes) disposed of, split into: • 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

CDP Questionnaire 2026: 'Environnemental Performance – Plastics' Module	Ellen MacArthur Foundation: Global Commitment	WWF ReSource Tracker	GRI 306: Waste	TNFD
			• Incineration (with energy recovery) • Incineration (without energy recovery) • Landfilling • Other disposal operations	