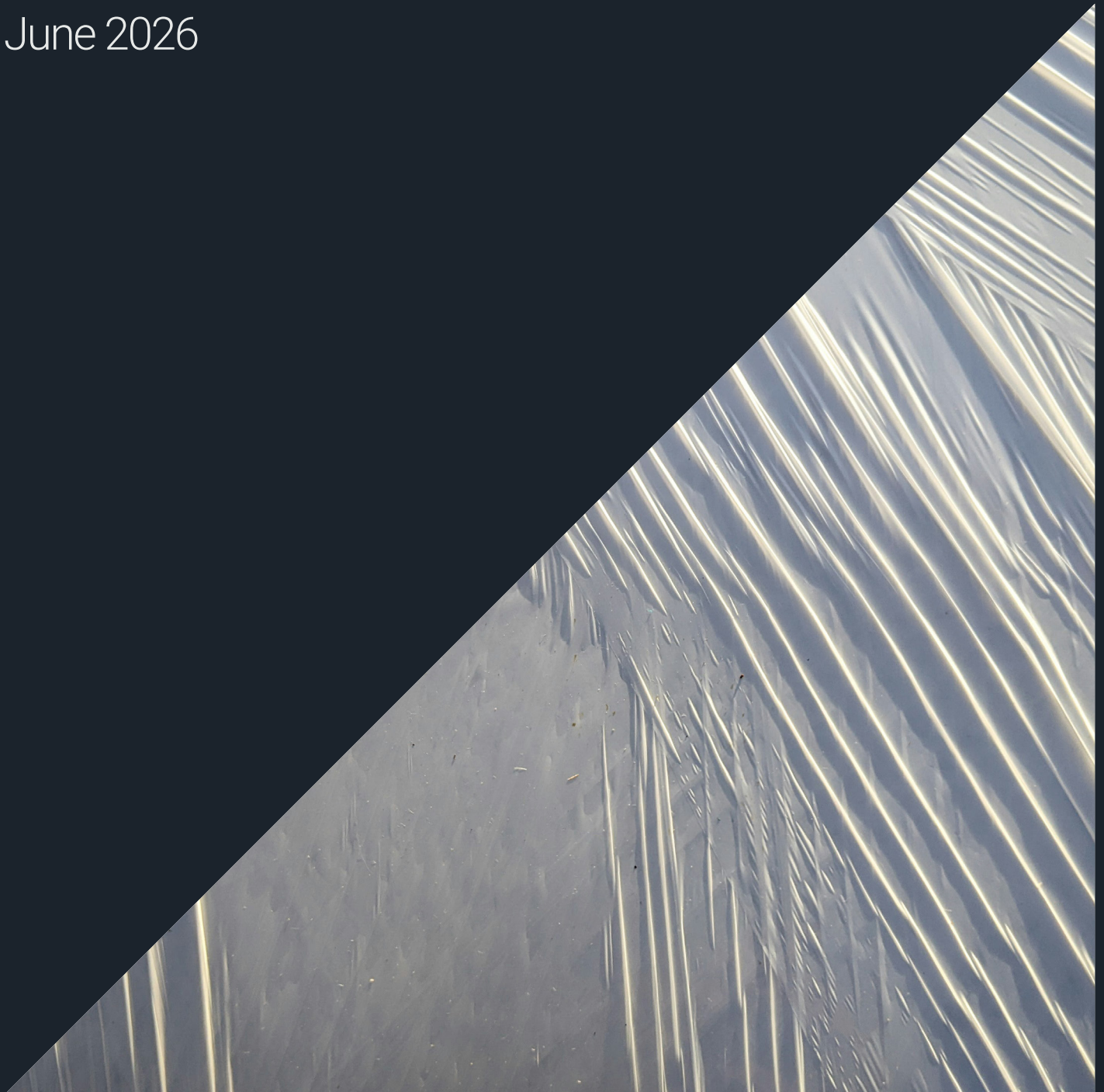


# A Data Driven Call to Action on Plastic Pollution

June 2026





“CDP data shows that Plastics disclosure grew 44% from 2023-25 and value chain mapping has more than tripled. Yet, the real-world system is still overwhelmingly linear, with circular design, use and End-of-Life management still the exception, not the norm. **We need time-bound targets, value chain accountability and investment that matches the scale of the problem.**”



**Pietro Bertazzi**  
Chief Policy and  
Growth Officer, CDP

Without this, we risk locking in higher pollution, higher risk and higher costs. This report is a call to move from pilot projects to systemic change, utilizing corporate data to inform and accelerate the transition to a more resilient, circular economy.”

“Plastics pollution is a global challenge with consequences for our health, environment and economies. As Pew’s recent report Breaking the Plastics Wave 2025 shows, **greater transparency throughout the global plastics system is essential** for understanding where interventions are succeeding and where gaps remain.



**Simon Reddy**  
Director, International  
Environment, The Pew  
Charitable Trusts

The CDP insights research underscores the value of clearer, more consistent corporate disclosure in equipping policymakers, investors and companies with information to assess progress, adjust course, and identify scalable solutions to cut plastics pollution.”



---

## Key Findings

---

Since 2023, CDP has asked companies to disclose their plastics data through the corporate questionnaire. The plastics questions are informed by and developed out of The Ellen MacArthur Foundation's Global Commitment.<sup>1</sup> This report shines a light on the progress companies have made on transparency around plastics and underscores a clear message: more needs to be done to transition to a circular economy.

Disclosure is a vital first step. Through disclosure, companies surface critical data needed to understand their plastics footprint, illuminate risks and enable Earth-positive decisions that will reduce plastics pollution and waste. But disclosure alone is not enough. Companies, financial institutions and policymakers must use this data to accelerate action across the economy. This includes deepening value-chain transparency, strengthening time-bound targets, and mobilizing policy and finance to incentivize circular product design, source reduction, scale reuse and expand collection, sorting and recycling — ensuring that the circular economy becomes practical at scale.

**Corporate plastics disclosure is scaling quickly:** Disclosure increased by 44% from 2023-2025, to a record of 4,262 companies with a combined market capitalization of US\$26.3 trillion, or 18.3% of global market capitalization. This signals growing recognition of plastics as a material business risk and opportunity.

**The proportion of disclosures is increasing in markets with Extended Producer Responsibility (EPR).** Countries with EPR policies represented 96% of South American disclosures in 2025, up from 90% in 2023. This suggests that clearer and more harmonized policy signals can accelerate corporate transparency across markets.

**More companies are setting plastics targets:** 77% of companies reported setting targets (or planning to set them in the next 2 years) in 2025, up from 61% in 2023. The most commonly reported targets relate to plastics packaging, while the least common are on microplastics. However, a substantial share of companies still lack targets, and the quality and specificity of targets remain critical for accountability and decision-making.

**Value chain transparency is improving:** The number of companies mapping plastics in their value chain rose from 1,233 to 4,250 from 2023-2025 (an increase of over 244%), reflecting broader efforts to understand upstream inputs, downstream impacts and potential bottlenecks in recycling capacity.

**Risk awareness is growing:** 44% of organizations report identifying plastics-related risks in 2025, up from 13% in 2023, particularly in regions with more mature regulation and mandatory reporting. This supports the case for harmonized policy signals and clearer market expectations.



# The Plastics Problem

The plastics crisis is a cross cutting environmental issue affecting biodiversity and human health and is a major driver of climate change. Despite these concerns, both plastics production and consumption are set to accelerate further. 450 million metric tons of primary plastics were produced in 2025<sup>ii</sup>. Without action, this number could rise by 52% by 2040, according to The Pew Charitable Trusts' *Breaking the Plastics Wave 2025: An Assessment of the Global System and Strategies for Transformative Change* (BPW 2025).<sup>iii</sup>

Data from 2024 also estimates that 20 million metric tons of plastics enters the natural environment, including marine, terrestrial and

freshwater systems, contributing to biodiversity loss and ecosystem degradation<sup>iv</sup>. These plastics degrade into microplastics, containing chemicals that can harm humans. Yet, most plastics entering the system are still made from fossil fuels and the proportion of recycled materials stands at only 6.9%.<sup>v</sup>

The problem has been exacerbated by increased demand for plastics products combined with a delay to the Global Plastics Treaty, which was intended to establish a legally binding framework to reduce plastics pollution. While policies designed to support more circular economies exist, they are fragmented across different regions – posing challenges for multi-national companies.

To address plastics pollution at the scale and pace that is needed, data is a powerful tool. Corporate disclosure surfaces consistent data that informs decision-making on policy, capital allocation, product redesign and accountability. The sections that follow draw on three years of corporate plastics disclosure data to provide a snapshot of how companies across the globe are tackling the plastics crisis, and where critical gaps remain.<sup>1</sup>



<sup>1</sup> This report analyzes data from corporates who disclosed to CDP's Plastics module between 2023 and 2025.

# Chapter 1:

## Scale and Coverage of Plastics Disclosure – who is disclosing where, on what, and why it matters





# Sectoral Trends

Most sectors saw an increase in plastics disclosure in 2025, with manufacturing representing the largest disclosing sector.<sup>2</sup> Over 80% of a product’s environmental impact is at the design stage. For example, BPW 2025 demonstrates how improving product design can reduce microplastics pollution from tires by 44% and textiles by 85%. Manufacturers’ design decisions shape demand for renewable and recyclable materials, ultimately determining what sustainable options are offered to consumers.



## Plastics Disclosure by Sector

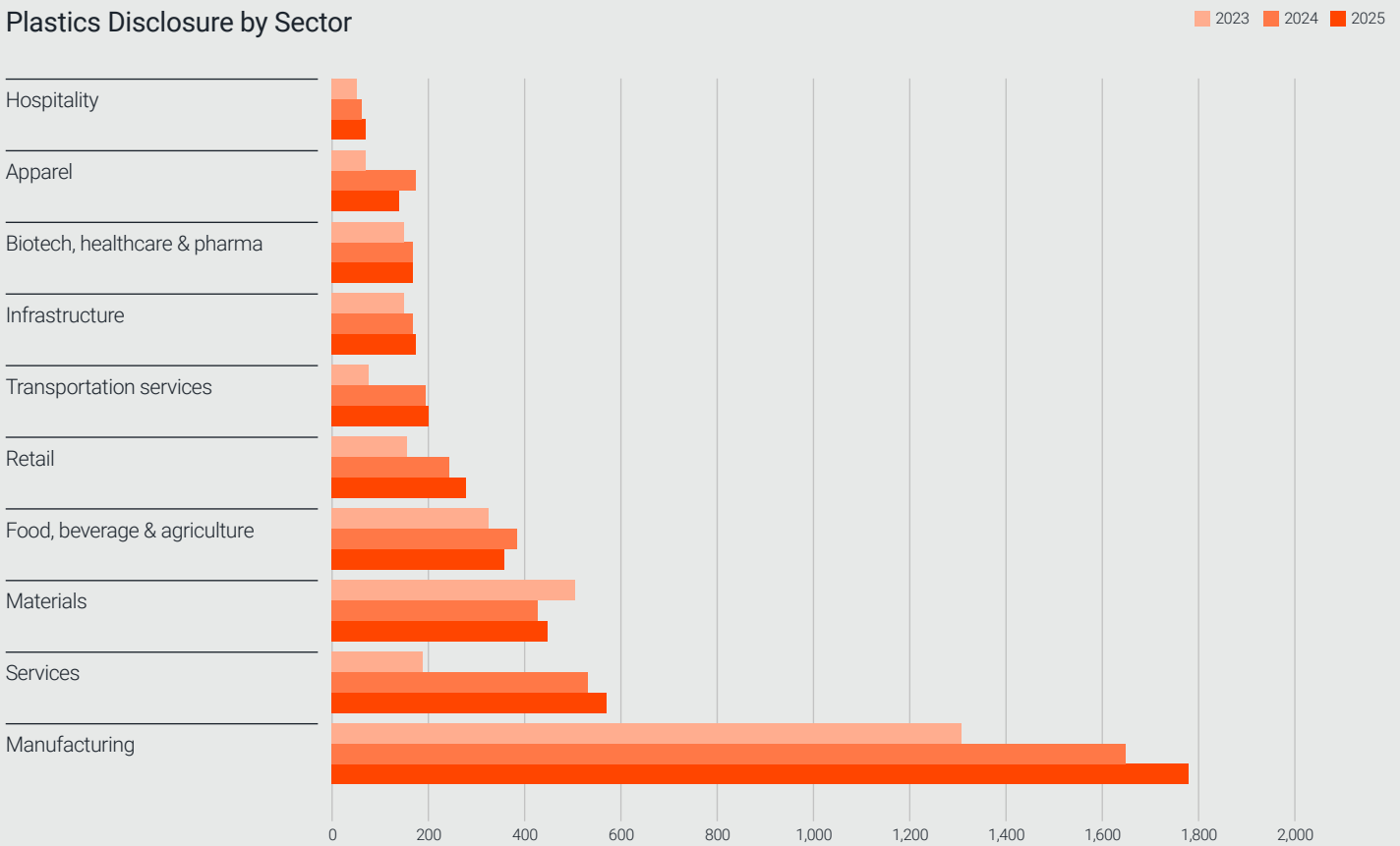


Figure 1: Plastic Disclosure by Sector.

<sup>2</sup> CDP’s [Activity Classification System](#) provides definitions of sectors.



## Regional Trends

Asia, Europe and the Americas have seen an increase in plastics disclosure numbers year-on-year since 2023. Significant growth was seen in China, India, Germany, Italy, France, United Kingdom, USA and Brazil. In South America, countries with EPR<sup>3</sup> represented 90% of disclosers in 2023, growing to 94% in 2025. In contrast, countries without EPR decreased from 10% to 6% of total South American disclosers. The data shows alignment in jurisdictions with policy maturity suggesting that harmonized policy signals can accelerate transparency and improve the comparability of corporate plastics data.



### Plastics Disclosure by Region

● 2023 ● 2024 ● 2025

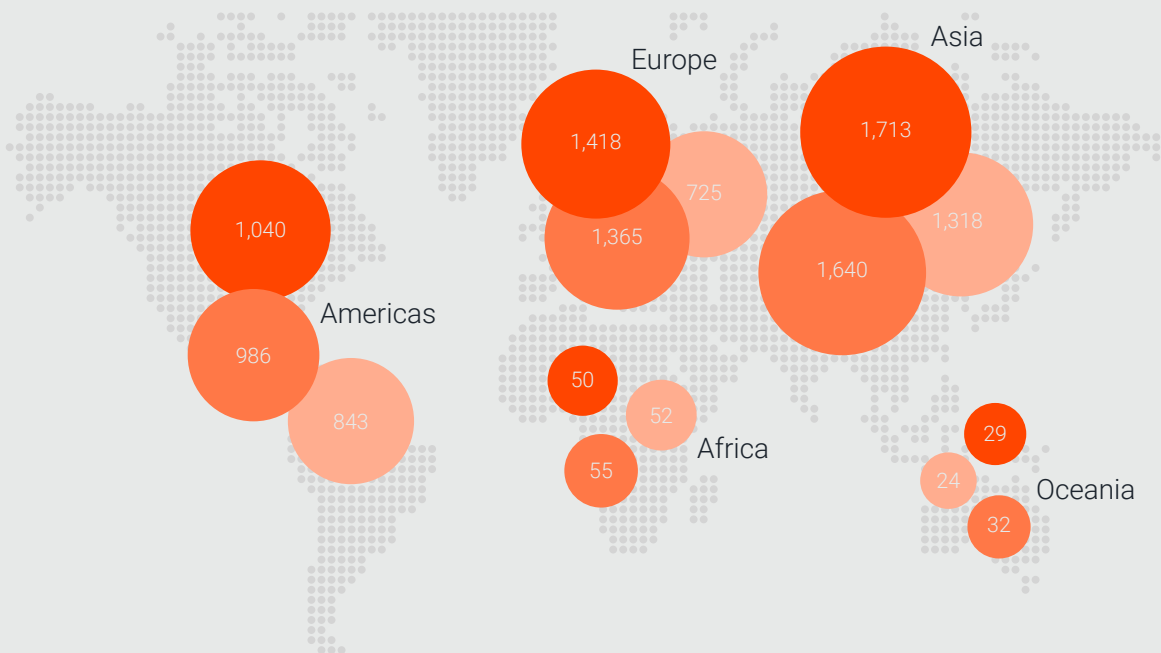
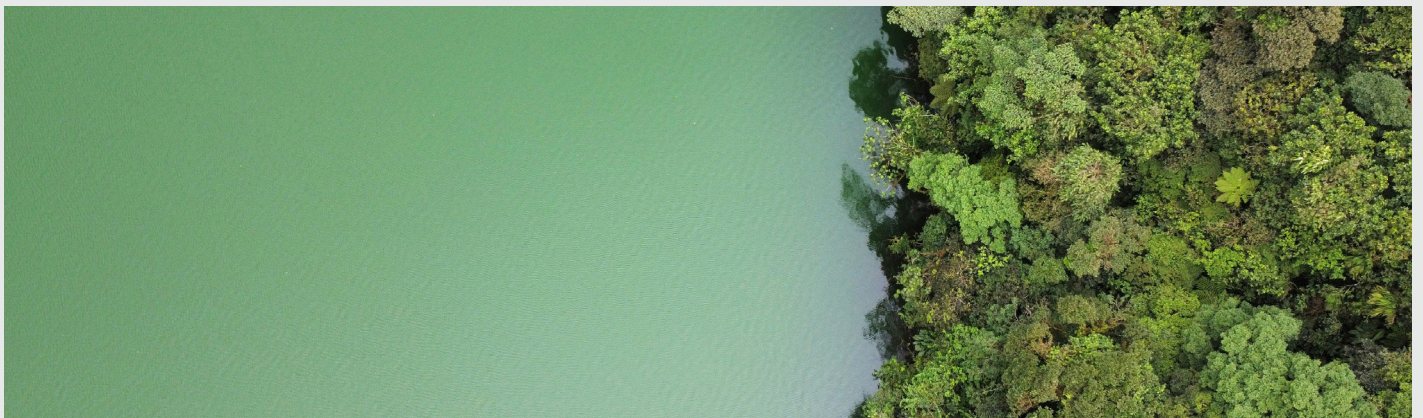


Figure 2: Plastics Disclosure by Region.



<sup>3</sup> **Extended Producer Responsibility:** an environmental policy approach in which a producer's responsibility for a product is extended to the post-consumer stage of a product's life cycle ([OECD](#)).



# Plastic Polymers, Durable Goods/Components and Packaging

The CDP questionnaire asks for disclosure on three types of plastic products – plastic polymers, durable goods/components and plastic packaging. All three have seen an overall increase in disclosures from 2023 to 2025, while remaining steady or declining slightly from 2024 to 2025. The manufacturing sector has seen the largest increase in disclosures for all three products. Asia has seen the largest increase in disclosures for plastic polymers, reflecting the scale of polymer production in the region, while Europe has seen the largest increase for durable goods/components and plastics packaging.



## Plastic Polymers Total Weight vs Number of Disclosures

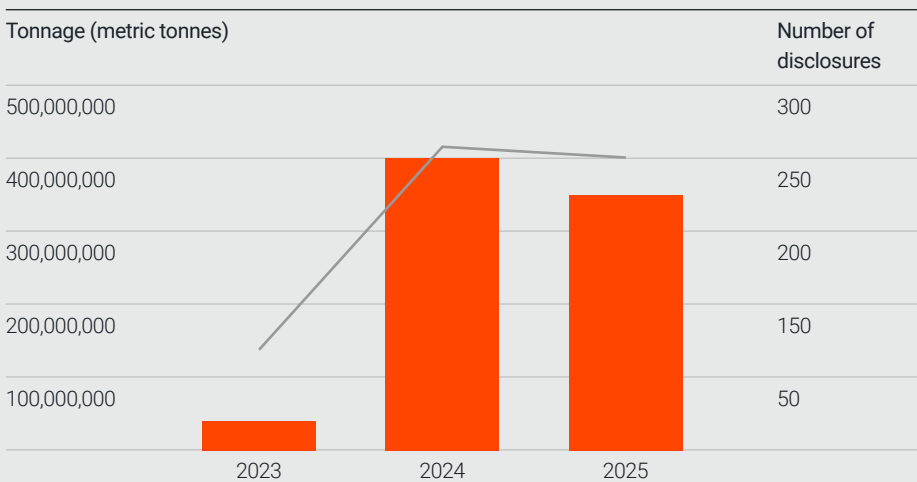


Figure 3: In CDP's questionnaire, corporates can still disclose to a question, even if the disclosure are reasons why they don't have any quantitative data. Therefore, not all corporates disclosing to this question disclosed polymer weight or raw material content. In 2023, the total number of individual companies disclosing to this question was 151. In 2024, it was 334 and in 2025 it was 321.

■ Weight of Plastic Polymers Disclosed  
 — Number of Disclosures on Plastic Polymers Weight or Raw Material Content

## Durable Goods/Components Total Weight vs Number of Disclosures

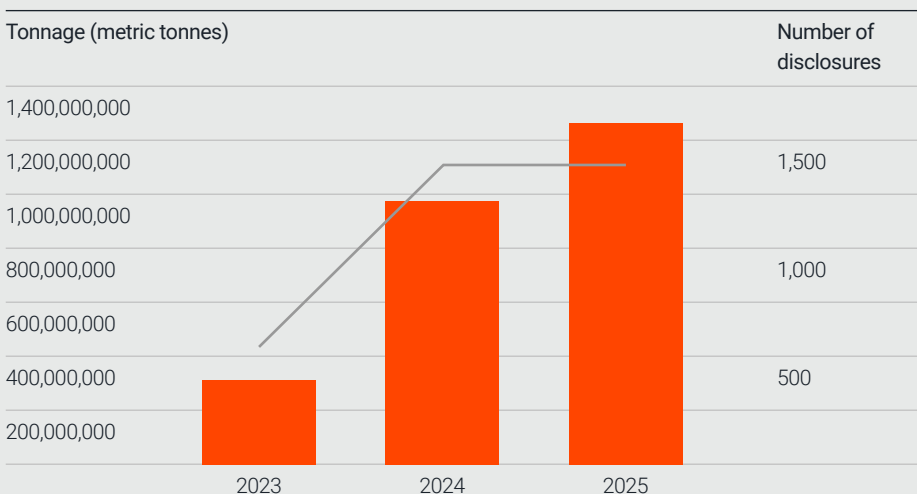


Figure 4: In CDP's questionnaire, individual corporates can disclose multiple times to this question if they both sell and use durable goods/components. In 2023, the number of individual corporates disclosing was 487. In 2024, it was 1562 and in 2025 it was 1574.

■ Weight of Durable Goods/Components Disclosed  
 — Number of Disclosures on Durable Goods/Components Weight or Raw Material Content



## Plastic Packaging Total Weight vs Number of Disclosures

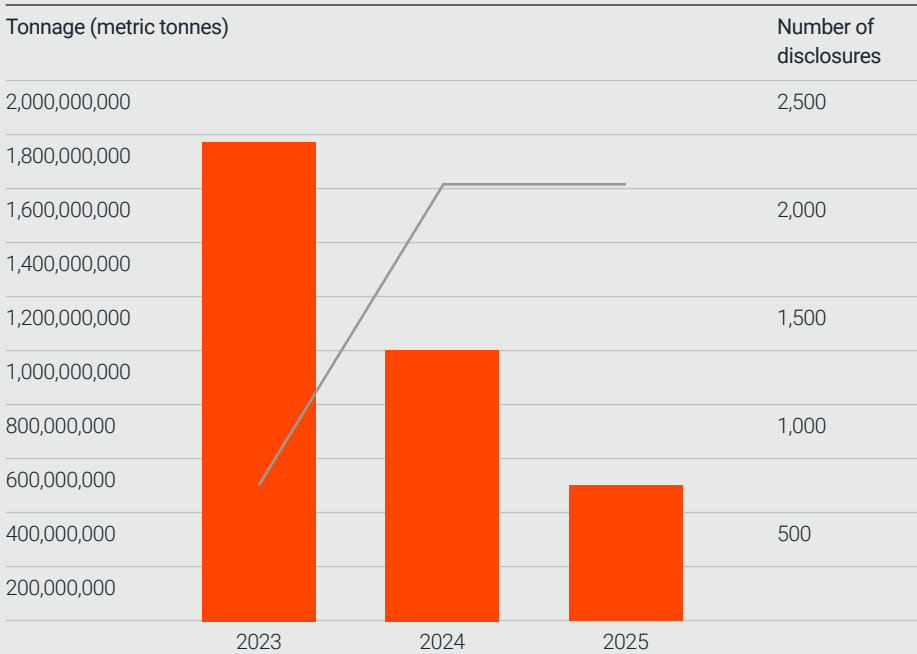


Figure 5: In CDP's questionnaire, individual corporates can disclose multiple times to this question if they both sell and use plastic packaging. In 2023, 1128 corporates disclosed, in 2024 the figure was 1962 and in 2025 it was 1950.

■ Weight of Plastic Packaging Disclosed  
— Disclosures on Plastic Packaging Weight or Raw Material Content

Growth in the number of disclosers is only step one. The next section explores whether companies are disclosing the information needed to manage plastics across the value chain, in line with a circular economy.



# Chapter 2: Depth of Transparency





## Deeper corporate disclosure on plastics exposure and end-of-life management is a vital tool in the transition to a circular economy.

Value chain mapping, in particular, is crucial for allowing companies to have a more complete view of their plastics footprint. This level of disclosure can help companies

avoid bottlenecks, such as recycling capacity constraints, and strengthen supplier engagement. The number of companies mapping plastics in their value chain as a

first step to plastics disclosure has increased from 1233 to 4250 from 2023-25, a percentage increase of over 244%.

### Plastics Value Chain Mapping

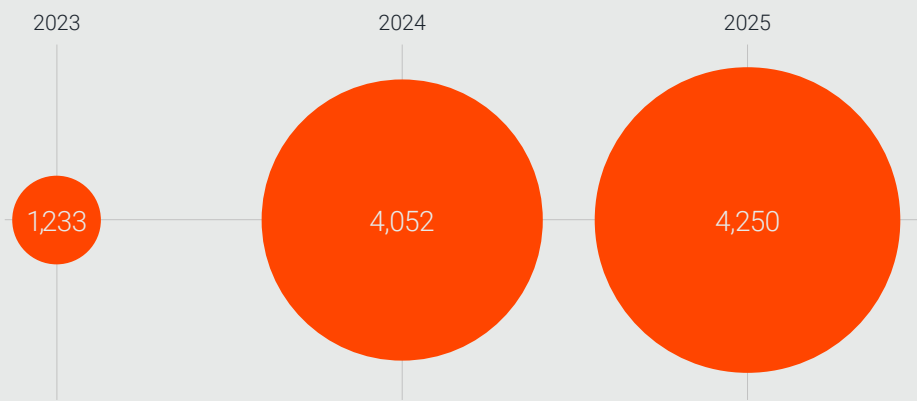


Figure 6: Number of corporates disclosing that they have mapped plastics in their value chain.

● Yes, we have mapped or are currently in the process of mapping plastics in our value chain

The mapping of value chain stages is similar from 2024-2025, except for the large increase in companies mapping

plastics use in their direct operations.<sup>4</sup> Full value chain transparency offers insights that can support companies'

efforts to collaborate with suppliers on improving the circularity of plastics across the value chain.

### Value Chain Mapping Stages

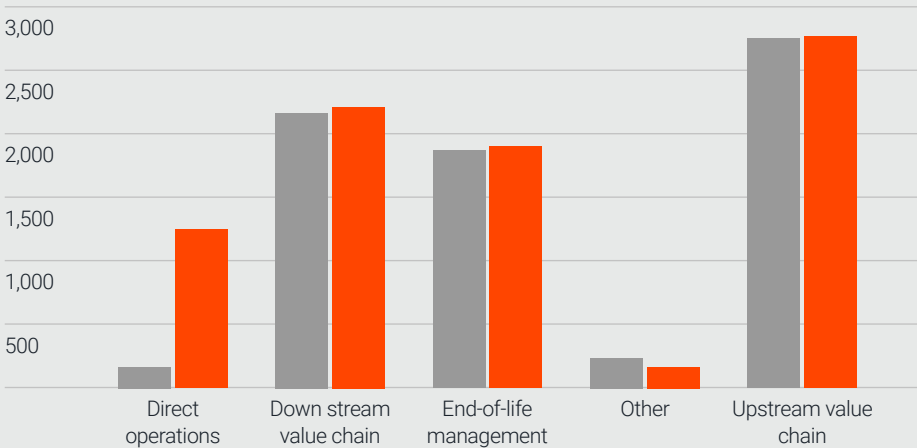


Figure 7: Number of corporates disclosing they have mapped plastics at each value chain stage.

■ 2024 ■ 2025



<sup>4</sup> Due to the consolidation of value chain stages in 2024, it was not possible to accurately compare 2023 data with the subsequent years.

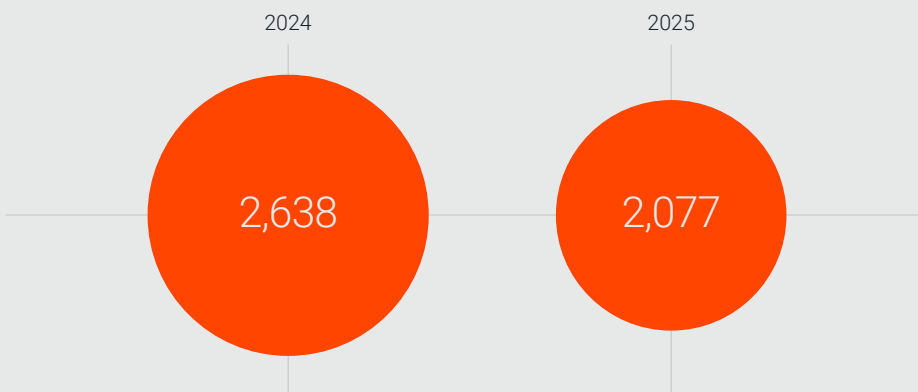


Insight into where waste is going can also inform national policies and direct financing to target areas of plastics waste collection,

sorting and recycling which are overwhelmed, underdeveloped or need scaling up to meet demand.<sup>vi</sup> Companies reporting on the

tonnages of plastics waste or End-of-Life (EoL) pathways, and those reporting on both have decreased slightly from 2024-25.

**Number of Disclosures for Weight of Waste or EoL Pathways (cross value chain)**

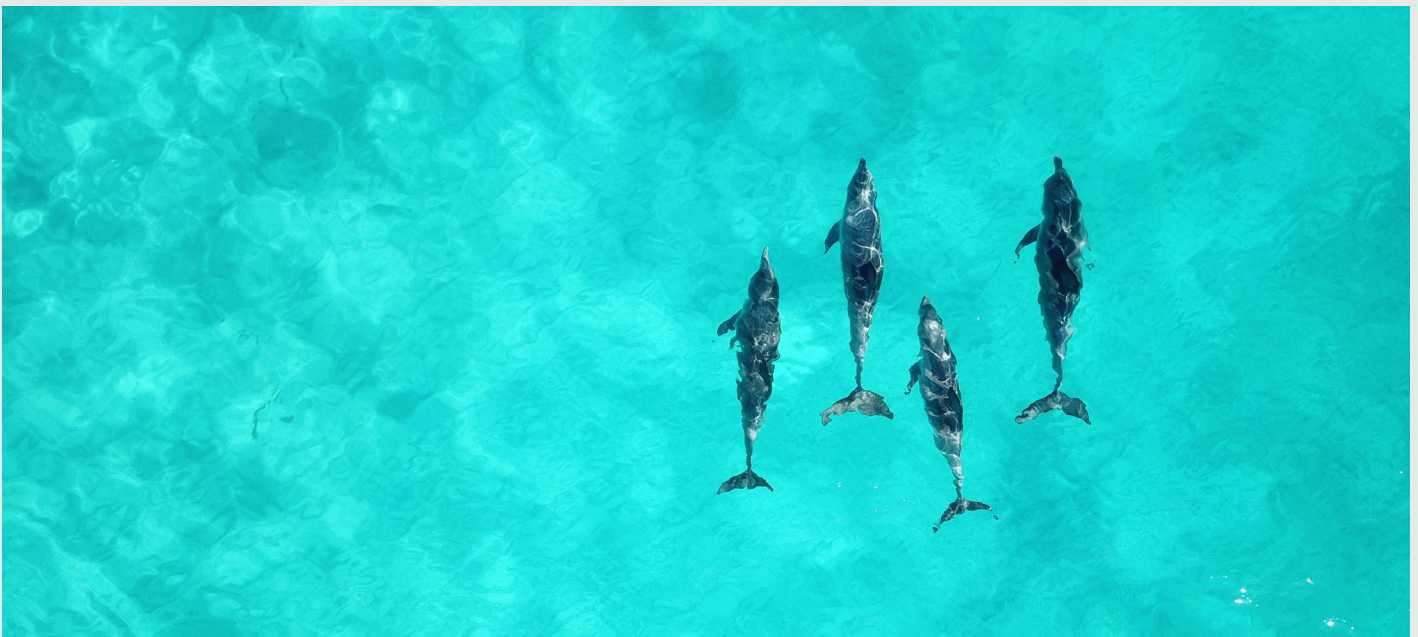


*Figure 8: In CDP's questionnaire, individual corporates can disclose multiple times to this question depending on where the plastic waste is coming from in their value chain. In 2024, 1403 corporates disclosed and in 2025, 1336 corporates disclosed.*

A supportive policy landscape on EoL management is crucial for companies to deliver on their commitments without facing recycling bottlenecks. For example, in the United States, 25% of major PET recycling facilities have closed in the last 18 months.<sup>vii</sup> This will increase reliance on

virgin resins and slow the transition to a circular economy. With global headwinds shifting momentum and reduced subsidies affecting the industry, credible EoL data can be utilized by policy makers and investors, to develop technologies and infrastructure at the scale required.

Beyond surface-level data across value chains, it is crucial for data-users to understand risk and identify opportunities to turn this into Earth-positive action.



# Chapter 3: Signals of Action





Disclosure must be translated into concrete action. Through setting targets or identifying risks, companies can embed actions that reduce plastics pollution and waste into their business practices.

### Plastics Targets

Setting measurable targets is a vital first step towards corporate accountability, enabling companies to track progress and improve decision-making through data.

The percentage of companies setting plastics targets has increased since 2023. Simultaneously, the number of companies with no plastics targets,

and no plans to set them within the next two years, has decreased. In 2025, 52% of responders currently have targets set and 25% plan to set them within 2 years.

Comprehensive national policies with measurable and time-bound sector-specific targets could have influenced the increase in targets.

As highlighted in Pew’s BPW 2025, targets are a key element of policy reform, with policies shifting from banning problematic products to setting binding targets for reduction and circularity. Credible targets help companies transition to more circular models, and disclosure of targets help financial institutions identify investment opportunities.

### Percentage of companies setting plastics targets per year

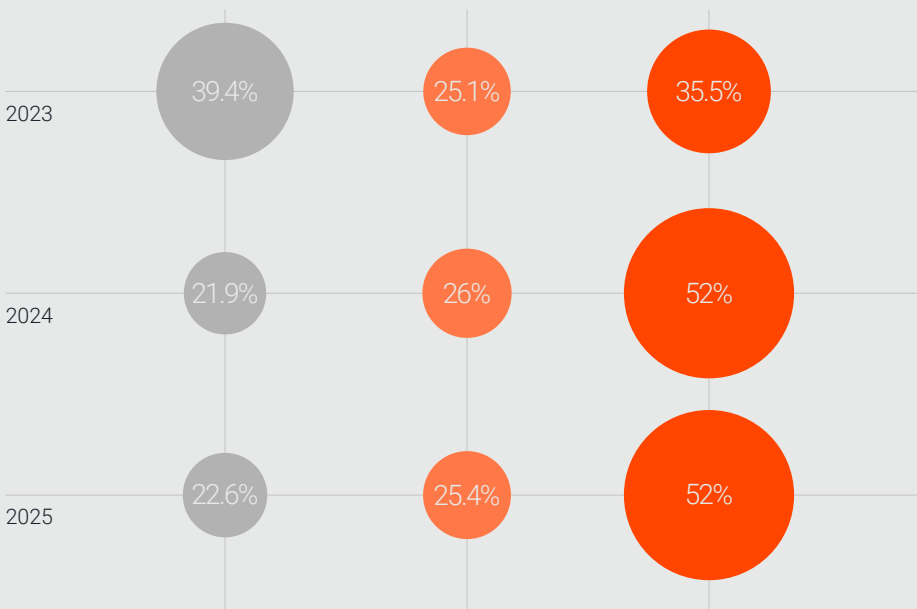


Figure 9: Percentage of corporates setting plastics targets per year.

● No, and we do not plan to within the next two years  
 ● No, but we plan to within the next two years  
 ● Yes



## Number of Targets Set, by Target Type

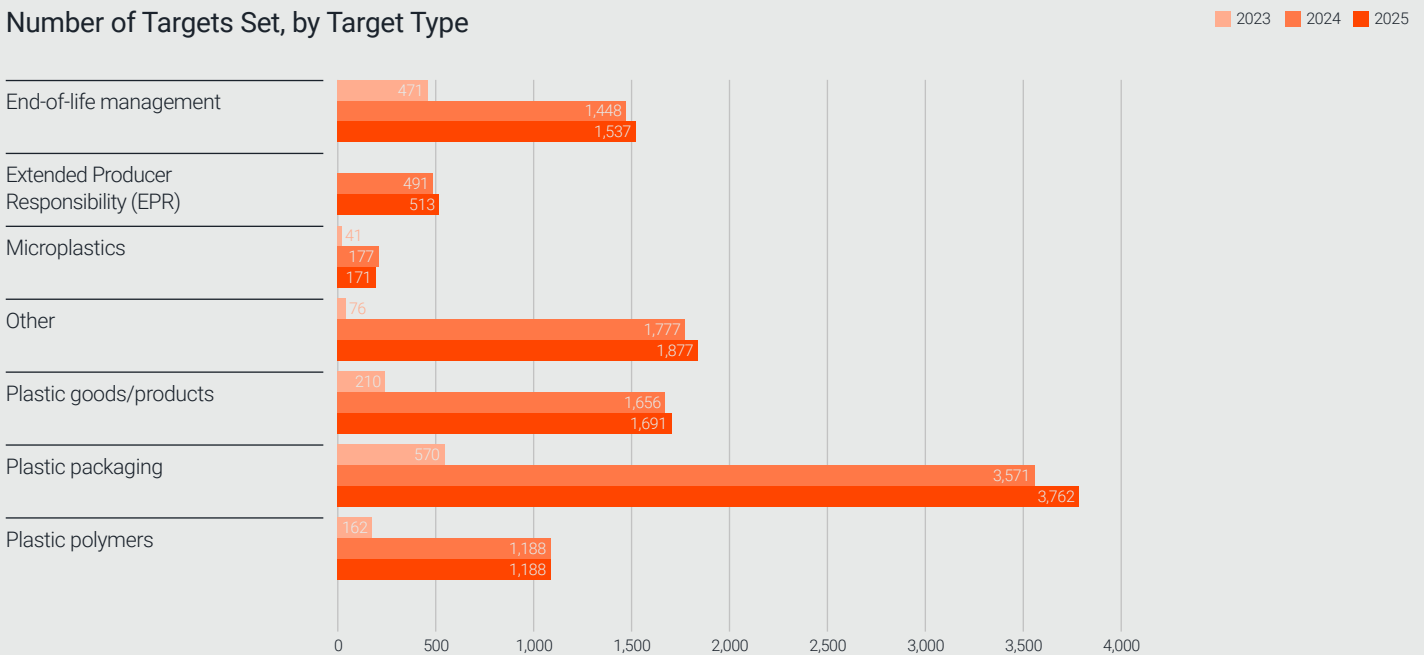


Figure 10: Number of target types set.

The number of individual targets being disclosed by companies has increased year-on-year since 2023. These include a promising uptick in plastics packaging targets, which grew from 570 (a rate of 0.2 targets per discloser)<sup>5</sup> in 2023 to 3762 in 2025 (a rate of 0.9 targets per discloser), representing a more than four-fold increase in three years. Microplastics targets have also increased substantially to 171 (a rate of 0.04 per discloser) in 2025 from 41 (a rate of 0.014 per discloser) in 2023. With increased understanding of the importance of product design and end-of-life (EoL) management around microplastics, these targets will continue to be crucial in reducing the environmental and human health impacts of plastics production and usage.

On a sectoral level, the trend is positive in the retail and infrastructure sectors where year-on-year growth can be seen. Targets set on EoL management have also increased in the infrastructure (0.2 targets per company in 2023 to 0.54 in 2025), manufacturing (0.14 targets per company in 2023 to 0.35 in 2025) and retail (0.18 targets per company in 2023 to 0.49 in 2025) sectors.

Retail is one of the most active sectors in tackling plastics, largely due to consumer awareness and regulatory pressure – including EPR and the EU’s Single-Use Plastics Directive. Initiatives in this sector include eliminating problematic plastics, increasing recycled content and piloting reuse

systems. For example, Tesco and Walmart both have requirements for suppliers to increase the recyclability and recycled content of their packaging.

Infrastructure is also advancing circularity, as part of the drive to reduce emissions in the sector. The EU’s Waste Framework Directive sets obligations for Member States to increase recycling and material recovery of non-hazardous construction and demolition waste to a minimum of 70% by weight by 2025.<sup>viii</sup>

There has been a slight decrease in the number of targets set by the fossil fuel & power generation sectors from 2024-25 (36 to 34).

<sup>5</sup> The rate of targets metric is calculated by dividing the number of targets by the total number of responders to this question for that year. This metric is aimed to make the count comparable despite different overall disclosure numbers per year.



Although there is a large focus on phasing out fossil-derived plastics to meet climate goals, systemic change is needed. While individual companies, such as ExxonMobil, Shell and Sinopec, are scaling up advanced chemical recycling to produce lower-carbon chemicals and plastics (including biodegradable plastics), there is no sector-wide voluntary commitment at present. Expanding petrochemical capacity also means that waste management capacity will continue to be outstripped by production.

The food, beverage & agriculture sector saw an 11% decline in targets between 2024 and 2025 (from 1345 to 1198), including a 22% decrease in packaging targets and a 30% decrease in the number of plastics goods targets being set. Sectoral initiatives tend to be more brand-led due to consumer pressure, retailer expectations and packaging regulations. Many key food & beverage companies are part of the EMF Global Commitment and have committed to making 100% of their plastics packaging reusable, recyclable or compostable,

by 2025. Large food and beverage companies have already signed up for Global Commitment 2030 and set targets including Danone, Carrefour, Unilever & PepsiCo". However, there has also been a wave of companies pushing back, cutting or abandoning targets around reuse, recyclability and compostability of packaging. Reasons cited included inadequate infrastructure or technologies to ensure recyclability in practice and at scale and the inability to adapt to global headwinds, such as the COVID-19 pandemic.

### Risk Assessment

Identifying plastics-related risks is a critical tool for understanding and mitigating the environmental impacts of plastic production and consumption. Robust risk-

assessment practices can also offer benefits to businesses by improving regulatory compliance, reducing liability, and providing opportunities to enhance brand reputation. A growing

awareness of the environmental and health impacts of plastics has led to an increase in the percentage of companies disclosing plastics-related risks between 2023 and 2025.

### Percentage of Disclosers Identifying Plastics Risks

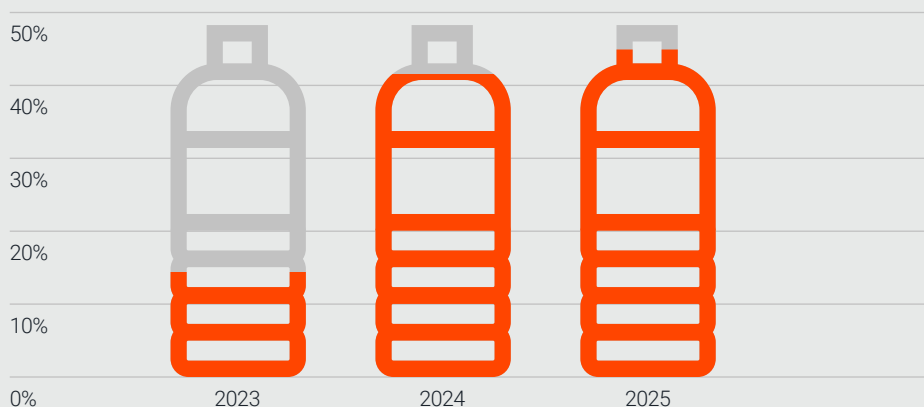


Figure 11: Percentage of disclosers identifying plastics risks.



Regionally, increases have been seen in Europe, Asia and the Americas. This is aligned with the maturity of plastics regulation and mandatory reporting, which often includes risk assessment as a key requirement. In Singapore, regulation requires mandatory packaging reporting including types, amounts and reuse and recycle plans for large companies. Canada has set a framework outlining recycled content requirements, 60% post-consumer recycled (PCR) content in rigid plastics containers by 2030, and labelling rules.

Upstream sectors such as fossil fuels, manufacturing and materials are reporting more plastics-related risks as regulatory pressure intensifies. The EU's PPWR introduces ambitious recycled-content targets. There are also strict recyclability requirements, with packaging below 70% recyclability by weight prohibited from being placed on the EU Market from 2030. These measures directly affect what upstream producers can place on the market, increasing their exposure to compliance and transition risks.

Transitioning to a circular economy requires systemic change. Corporate disclosure can surface information on how companies are taking action, as well as providing a systems lens on where and how action needs to accelerate. We will explore this in the next chapter.

## Following **Long Term Disclosers** over the 3 years

**This section dives into the qualitative responses of companies who have responded each year to the CDP plastics module.**

Supply chain mapping & engagement was frequently reported to play a valuable role in efforts to quantify plastics exposure and identify opportunities for reduction and integration of recycled materials, allowing companies to meet targets and comply with regulation.

One such company outlined their use of a business intelligence system that is used to “extract data, identify challenges, prioritize actions, and monitor progress” and another outlined how supply chain engagement helped “improve our packaging and recycling systems”.

Another key theme that was reported was working within regional recycling capabilities and incorporating that information into product design to align with those capabilities. The power of regional regulation and frameworks in helping to provide guidance and direction for targets and product development is also evident.

EPR regulations play an important role and CDP disclosures show that this is reflected in the actions companies are taking. It is positive to see companies supporting regulation and seeing it as an opportunity for targeted strategy development. It is also clear that sector specific frameworks and guidance play an important role as these were often included in responses.

# Chapter 4: A Circular Systems View





The transition to a circular economy is a systemic challenge, requiring investment in circular product design, R&D, infrastructure and an enabling policy environment. Whilst disclosing tonnages of plastics products is a vital first step in surfacing insights into production and consumption, understanding the raw material content offers a deeper insight into its environmental impact.

### Plastic Polymers – Rate of Raw Material Disclosure

2023 2024 2025

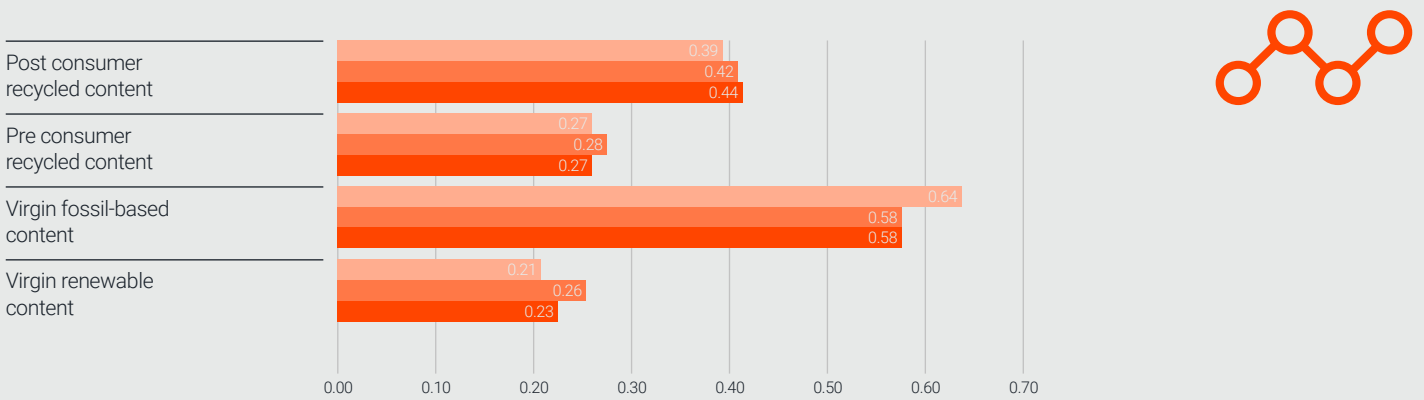


Figure 12: Rate of raw material content disclosure for plastic polymers.

### Durable Goods/Components – Rate of Raw Material Disclosure

2023 2024 2025

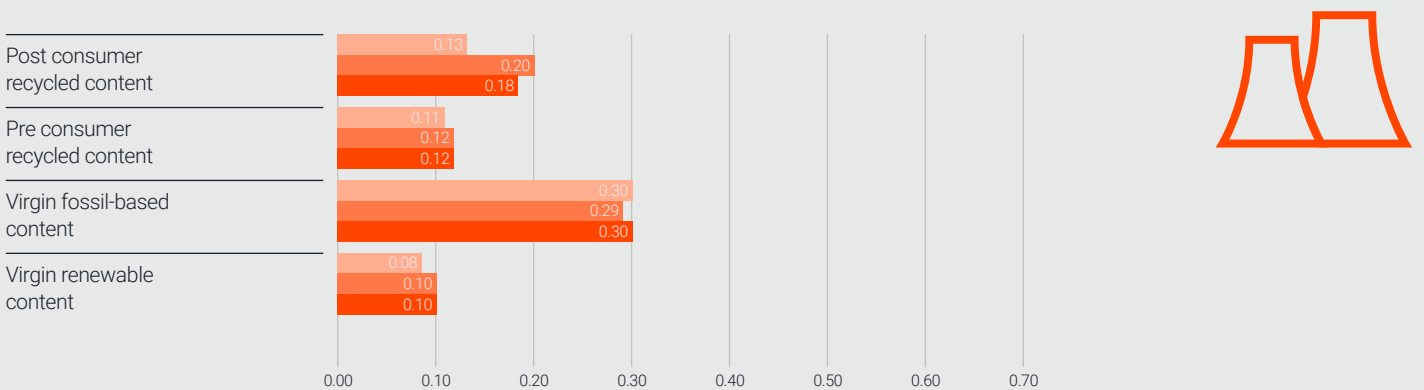


Figure 13: Rate of raw material content disclosure for durable goods/components.



## Plastic Packaging – Rate of Raw Material Disclosure

2023 2024 2025

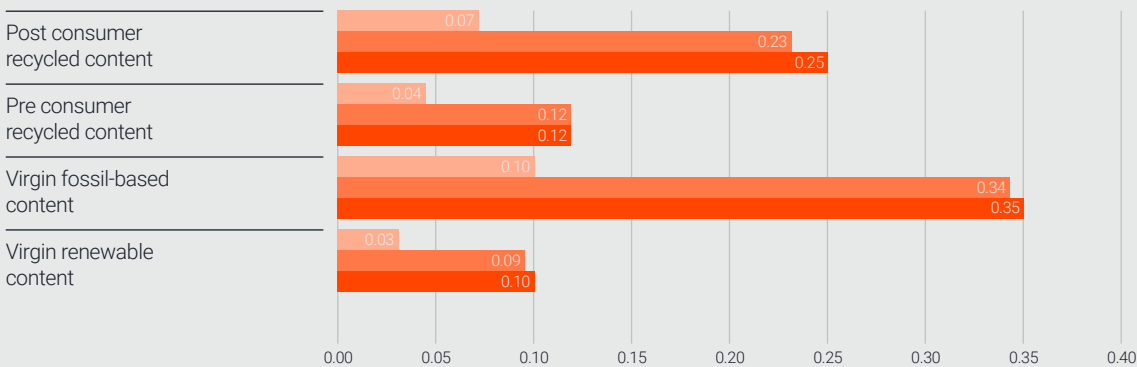


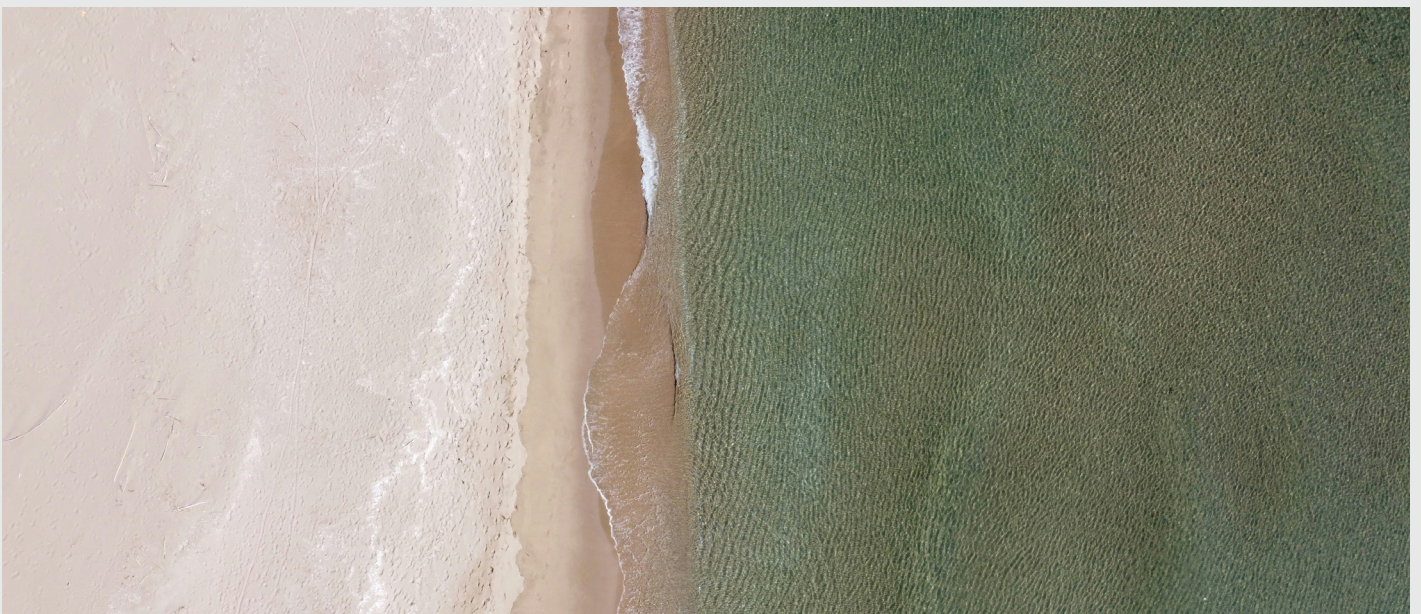
Figure 14: Rate of raw material content disclosure for plastic packaging.

Figure 12 shows the rate<sup>6</sup> of corporates disclosing their virgin fossil-based content has decreased for plastic polymers from 2023-25, while the rate of corporates disclosing their recycled and renewable content has increased. This shows increasing reporting of circular feedstocks in polymer production. The rate of corporates disclosing post-consumer recycled content and virgin renewable

content has increased from 2023 to 2025 for all plastic products. Figure 14 shows corporates disclosing post-consumer recycled content and virgin renewable content of plastic packaging has seen the largest rate increase.

However, the rate of corporates disclosing virgin fossil-based content for plastic packaging has also increased. The supply of virgin

fossil-based content is much higher than recycled or renewable content. Virgin fossil-based content also remains cheaper in some regions. However, due to the reliance on crude oil, the price of virgin fossil-based content is volatile, with a suggested 30% increase in recent months.<sup>ix</sup> This is eating into its historical price advantage, making sustainable alternatives more competitive.



<sup>6</sup> The rate of disclosure metric is developed by calculating the number of responses to each of the four categories by the total number of disclosers to the question. It is a metric that allows for comparability across different reporting years.



Plastics product design and EoL management are deeply interconnected. Recyclability and reusability needs to be considered at the design stage; simultaneously EoL infrastructure needs to be scaled up to ensure plastics can actually be reused, or recycled in practice and at scale.<sup>7</sup>

### Rate of Circularity Potential Disclosure

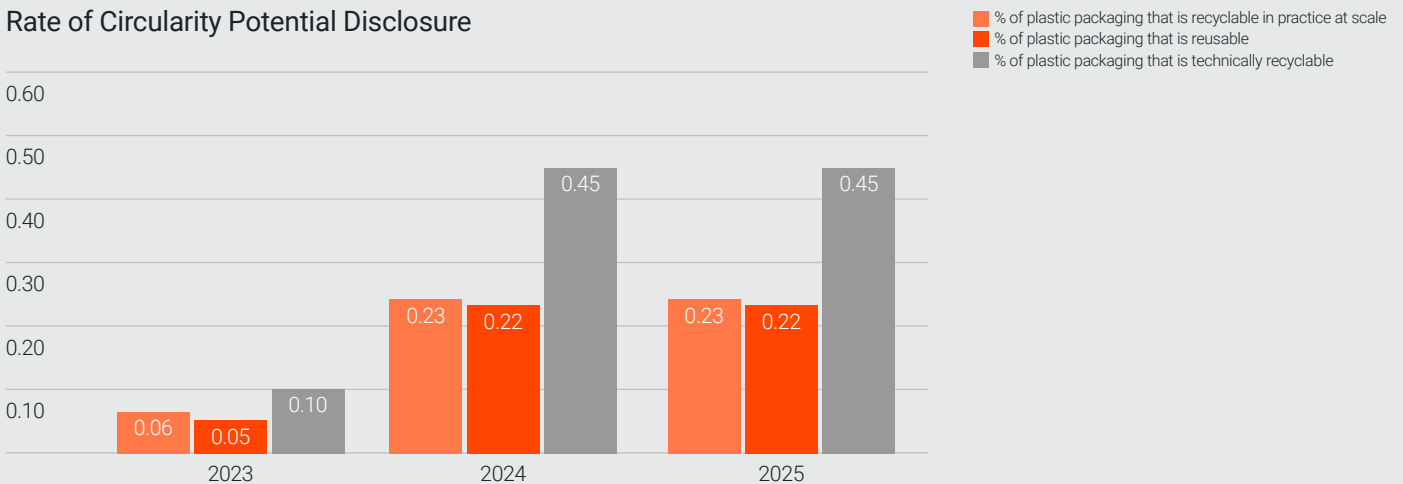


Figure 15: Rate of circularity potential disclosure.

Figure 15 shows the rate of technical recyclability disclosure has increased significantly from 2023-25. However, disclosure on recyclability in practice & scale and reusability have only seen modest rate increases.

This suggests that while companies increasingly report on technical recyclability, reporting on recyclability in practice and reusability remains limited, signaling ongoing challenges in real-world EoL systems.

<sup>7</sup> **Recyclable 'in practice and at scale'**: successful post-consumer collection, sorting, and recycling, which is proven to work in practice and at scale. **'At scale'** means that the proof needs to be more than a lab test, a pilot, or a single small region. **'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 packaging of that type put on the market. In other words, in that area, a significant recycling rate is achieved for that type of packaging (EMF's [Global Commitment definitions and reporting guidelines 2030](#)).



### Rate of EoL Management Pathways Disclosure

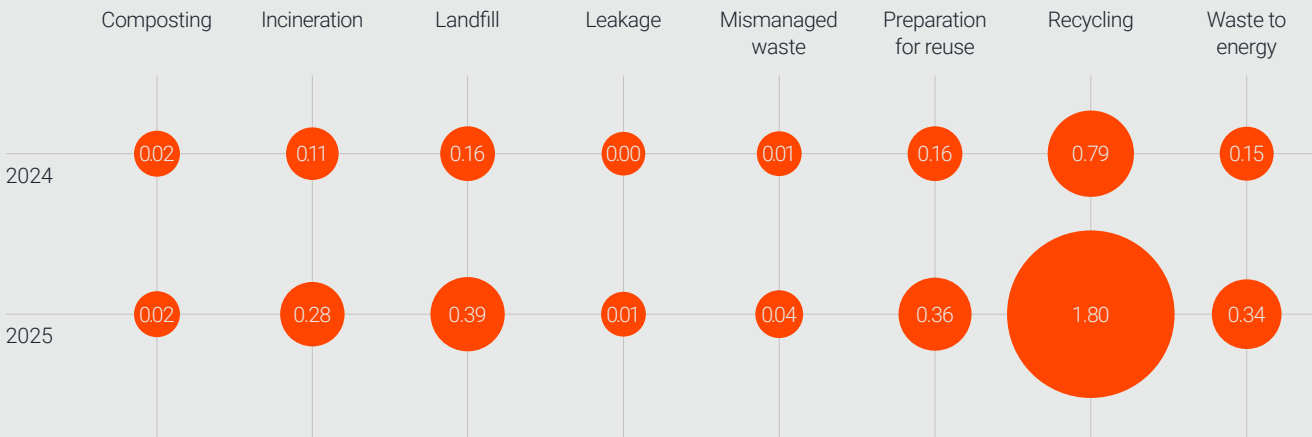


Figure 16: Rate of EoL Management Pathways disclosure.

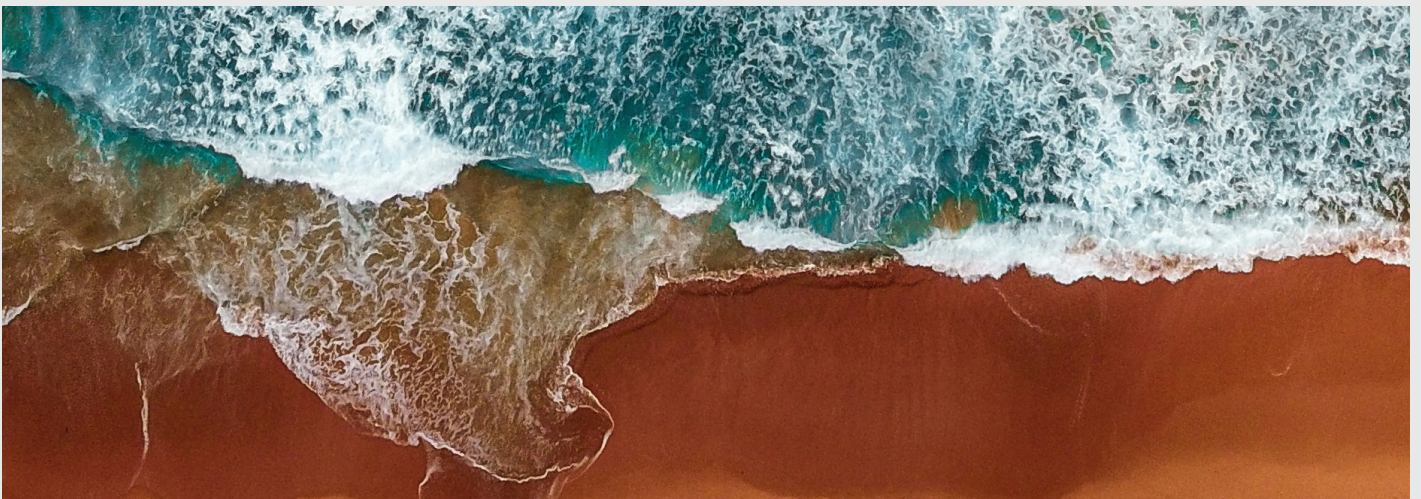
Figure 16 shows the rate of corporates disclosing recycling has increased from 2023-25. Disclosure rates of landfill, incineration and Waste to Energy (non-circular EoL pathways) have also increased, as well as preparation for reuse, albeit at a lower rate than recycling.

In addition, commercial circular economy investment averaged US\$27 billion annually, with total

investment from 2021-23 87% higher than 2018-20.<sup>x</sup> Nevertheless, there has been a decline in the subsequent years following 2021; neither 2022 nor 2023 exceed prior investment levels, signaling a loss of momentum. Reshaping how we use and dispose of plastics, as well as its design, requires significant investment.

Taken together, this data highlights the need for policymakers

and financial institutions to prioritize scaling of EoL management infrastructure and ensuring sustained investment. Strengthening these systems will help ensure that plastics placed on the market can be managed in line with a circular economy, including increasing the share of plastics waste handled at the highest levels of the waste hierarchy.





Plastics is a cross-cutting issue, spanning climate, human health and biodiversity. For companies, plastics are a material risk, but the transition to a circular economy also presents opportunities.

Encouragingly, corporate disclosure is scaling, CDP plastics disclosure grew by 44% from 2023-2025. More corporates are mapping plastics across their value chains, setting targets and identifying plastics-related risks. This data is crucial to data-users, including policymakers, financial institutions and companies, who can utilize it to inform, evaluate and monitor strategic decisions, policy and portfolios as they transition to a circular economy.

For financial institutions looking to operationalize these insights, the annex provides a KPI maturity framework mapped to CDP datapoints for benchmarking and engagement.

At the same time, these insights point to persistent gaps: disclosure quality remains uneven across sectors and regions, circular outcomes are not yet improving at the pace required, and fragmented policy environments and stalled circular financing continue to slow progress.

Disclosure is only the first step. This data must be used to accelerate action; deepening value-chain transparency, strengthening time-bound targets, and mobilizing policy and finance to incentivize circular product design and source reduction, scale reuse and expand collection, sorting and recycling, so the circular economy becomes practical at scale.

## Recommendations for Actors Across the Economy

### Companies

Deepen disclosure beyond tonnages into raw material content, circularity potential and End-of-Life pathways. Translate that data into measurable, time-bound targets targeting plastics production and consumption across the value chain.

### Policymakers

Harmonize policy signals through the Global Plastics Treaty. Alongside this, policymakers can drive action by:

- Embedding plastics through national strategies and action plans to support decarbonization, sustainably manage land and protect key ecosystems.
- Setting sector-specific targets with reporting obligations to increase recyclability, reuse and circular end-of-life management.
- Expanding policy beyond packaging to address the full lifecycle impacts of plastics.

### Financial institutions

Increase financing to circular projects to reshape plastic design, usage and end-of-life management, and integrate plastics metrics into risk assessment, stewardship and capital allocation to scale infrastructure and innovation.



## Additional Data Guidance for Financial Institutions

Over 4,200 companies have disclosed data through CDP on plastics use, associated risks, targets and end-of-life management, among other topics. Following three consecutive years of disclosure, a substantial and growing body of plastics-related data is now available to be used by CDP Capital Markets Signatories and other data users.

As regulatory expectations, consumer preferences and raw material price dynamics continue to evolve, the integration of plastics data into portfolio analysis, risk assessment and target setting is becoming increasingly relevant. For financial institutions, understanding corporate exposure to plastics related risks and progress towards circular economy practices can support efforts to manage transition risks, improve resource efficiency and identify emerging opportunities.

Plastics data collected through CDP plastics enables a standardized comparison across companies, regions and portfolios. To support the systematic use of this data,

CDP has developed the Plastics KPI Maturity Framework, which is designed to be used alongside CDP disclosure data for benchmarking, portfolio monitoring and engagement. Each metric within the framework is mapped directly to existing CDP datapoints, allowing for straightforward integration of company response data into portfolio analysis and internal data systems.

The framework is structured across key topic areas and includes both basic and advanced levels of maturity. This enables users to assess current performance while also tracking progress over time, and to differentiate between companies at different stages of their plastics

and circular economy transition. In addition, the framework can support stewardship and engagement activities by helping to identify gaps in company disclosures and areas where additional information or action may be needed.

Capital Markets Signatories and other data users seeking further information on CDP's plastics data and its potential applications can contact their CDP account manager to learn more.



# CDP Plastics KPI Maturity Framework



Topic	Question	Getting started	Advanced
Value chain mapping	1.24.1	Organization maps, or is in the process of mapping plastics in its value chain.	Organization maps its full value chain (minimum 3 value chain stages).
Assessment of current plastics risks, impacts, dependencies and opportunities	2.2.1 2.2.2 2.2.7 3.1 3.1.1	Organization has: <ul style="list-style-type: none"> <li>• a process for identifying, assessing, and managing risks and opportunities</li> <li>• evaluated plastics-related risks &amp; discloses details of these including magnitude and likelihood if substantive ones identified</li> </ul>	Organization has: <ul style="list-style-type: none"> <li>• a comprehensive process for identifying, assessing, and managing environmental risks, opportunities, dependencies and impacts</li> <li>• evaluated plastics-related risks &amp; discloses details of its these including magnitude, likelihood and quantitative details if substantive ones identified</li> </ul>
Accounting	10.3 10.4 10.5 10.6	Organization discloses the total tonnages of plastics polymers, durable goods/components, packaging and waste that they produce, use, sell or dispose of.	Organizations disclose everything in the 'getting started' column as well as: <ul style="list-style-type: none"> <li>• raw material content of plastics polymers, durable goods/components and packaging that they produce, use or sell</li> <li>• circularity potential (recyclability &amp; reusability) of the packaging they use or sell</li> <li>• End-of-Life management pathways of plastics waste</li> </ul>
Targets	10.1	Organization has 1 target aligned with circular economy principles.	Organization has 1 target aligned with circular economy principles, which is on track with a baseline and target figure and aligned with an international standard or framework.
Value chain engagement	5.11 5.11.1 5.11.2 5.11.7	Organization engages with suppliers (if applicable) on plastics-related issues.	Organization engages suppliers on plastics and has a robust criteria to prioritize specific suppliers for engagement.
Verification	13.1 13.1.1	Organization has disclosed on third-party verification of plastics data.	Organization has third-party verification of plastics data.

## Endnotes

<sup>i</sup> The Ellen MacArthur Foundation, [The Global Commitment: a common vision for a circular economy](#) (2025)

<sup>ii</sup> Statista, [Plastics production volume forecast worldwide](#) (2025)

<sup>iii</sup> Pew Charitable Trusts, [Breaking the Plastics Wave 2025](#) (2026)

<sup>iv</sup> IUCN, [Issues Brief](#) (2024)

<sup>v</sup> Circle Economy and Deloitte, [Circularity Gap Report 2025](#) (2025)

<sup>vi</sup> CDP, [Data as a Catalyst](#) (2025)

<sup>vii</sup> Plastics Today, [US PET recycling faces challenges amid imports, oversupply](#) (2026)

<sup>viii</sup> European Demolition Association, [EU targets for demolition waste recycling in 2025](#) (2025)

<sup>ix</sup> Recycling Today, [Rising oil prices create an opportunity for recycled plastics](#) (2026)

<sup>x</sup> Circle Economy and Deloitte, [Circularity Gap Report: Finance](#) (2025)



---

## Acknowledgments and contributions

### Authors:

**Kayleigh Lee-Simion**  
Plastics & Circular Economy Lead

**Harry Mansfield**  
Plastics & Circular Economy  
Manager

We would like to extend our gratitude to our colleagues and partners who provided their expertise and invaluable feedback.

### CDP:

Daniel Gowar, Manveer Gill, Sue Armstrong-Brown, Nathan Cole, Jenny Holloway, Sapna Shah, Hannah Brown

### Scaling Plastics Disclosure Partners:

The Pew Charitable Trusts, Minderoo Foundation, The Ellen MacArthur Foundation, WWF

---

CDP, Minderoo Foundation, The Pew Charitable Trusts, The Ellen MacArthur Foundation and WWF are working together to expand CDP's global environmental disclosure system to help solve the plastics pollution problem. In the coming years we will build a plastics disclosure mechanism comparable to carbon, ensuring that plastics-related disclosure informs decision-making and becomes a business norm, building on existing frameworks including the Ellen MacArthur Foundation's Global Commitment. Together, we will harness the transparency and accountability obtained through disclosure to drive ambitious action on plastics pollution at scale from companies, investors, governments and regulators. This will be essential to the global protection of the environment and human health, supporting the transition to a 1.5°C, nature-positive, globally equitable world. Support for this project was provided by Minderoo Foundation. Support for this project was provided by The Pew Charitable Trusts. The views expressed herein are those of the author(s) and do not necessarily reflect the views of The Pew Charitable Trusts.

---

## CDP Worldwide

Dixon House  
1 Lloyd's Ave  
London EC3N 3DS

Tel: +44 (0) 203 818 3900

@cdp  
www.cdp.net

## Enquiries

media.europe@cdp.net

---

## About CDP

CDP is a global non-profit that runs the world's only independent environmental disclosure system. As the founder of environmental reporting, we believe in transparency and the power of data to drive change. Partnering with leaders in enterprise, capital, policy and science, we surface the information needed to enable Earth-positive decisions. We helped more than 22,100 companies and over 1,000 cities, states and regions disclose their environmental impacts in 2025. Financial institutions with more than a quarter of the world's institutional assets use CDP data to help inform investment and lending decisions. Aligned with the ISSB's climate standard, IFRS S2, as its foundational baseline, CDP integrates best practice reporting standards and frameworks in one place. Our team is truly global, united by our shared desire to build a world where people, planet and profit are truly balanced.

Visit [cdp.net](https://cdp.net) or follow us @CDP to find out more.

---