CDP INSIGHT NOTE - plastics disclosure

Plastic pollution 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**.

CDP, with expertise and support from **Pew Charitable Trusts**, **Minderoo Foundation**, and the **Ellen MacArthur Foundation**, has expanded its global environmental disclosure system to help solve the plastic pollution problem. We believe that plastic-related disclosure at scale will be the foundation of **transformative action**.

CDP plastic module

- For the first time in 2023, the CDP water security questionnaire contains a plastics module of **5-9 exploratory questions** covering value chain mapping, impacts, business risks, targets, and quantitative metrics relating to the **production**, **use**, and **commercialization** of plastic polymers, goods, and packaging, and the provision of services or goods that use plastic packaging.
- CDP's Plastics Module is informed by existing plastics disclosure frameworks and aligned to the Ellen MacArthur Foundation and UN Environment Programme's **Global Commitment**.
- The plastics module will be **unscored** in 2023, and therefore will not impact a company's water security score. This is in recognition that many companies are in the early stages of developing their **action**, **accountability**, and **reporting** on plastics.

For more details, see also: Technical note – Plastics Disclosure

W10.1

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

W10.2

Across your value chain, have you assessed the potential environmental and human health **impacts** of your use and/or production of plastics?

W10.3

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

W10.4

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

W10.5

Indicate whether your organization engages in the following **activities**.

W10 plastic

W10.6

Provide the total weight of **plastic polymers** sold and indicate the raw material content.

W10.7

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

W10.8

Provide the total weight of **plastic packaging** sold and/or used, and indicate the raw material content.

W10.8a

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

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CDP INSIGHT NOTE - plastics disclosure

Tools for disclosure

W10.1

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

RePurpose Global has produced a useful diagram of the plastics value chain. To make a more holistic assessment of a business' plastics footprint, organizations should look at responsibility for plastic use up and down the value chain.

W10.2

Across your value chain, have you assessed the potential environmental and human health impacts of your use and/or production of plastics?

The Minderoo-Monaco Commission on Plastics and Human Health found that plastics are a threat to human and planetary health. The European Commission has produced lifecycle inventories for single-use plastic products and their alternatives. The Center for International Environmental Law has brought together research on all stages of the plastic lifecycle.

W10.3

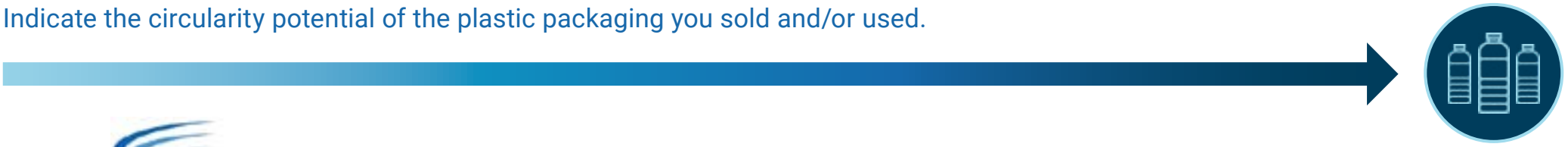
Across your value chain, are you exposed to plastics-related risks with the potential to have a substantive financial or strategic impact on your business? If so, provide details.

CDP has produced the Business Case for Plastics Disclosure, which provides a high level overview of how investor pressure, incoming regulation, and reputational risks should incentivise companies to disclose on plastics through CDP. ClientEarth Risk Unwrapped report is another useful resource, as well as the series of publications about the risks and opportunities along the plastics value chain by PRI.

Tools for disclosure

W10.8a

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



To assess technical recyclability (also referred to as 'packaging designed for recycling', there are various guidelines, tools, and testing methods: the Consumer Goods Forum **Golden Design Rules**, Plastics Recyclers Europe **RecyClass Online Tool**, Association of Plastic Recycles **APR Design Guide**, and European PET Bottle Platform **EPBP Design Guidelines**. If there are differences between the different guidelines, it is encouraged to use the most geographically relevant one or the strictest one.

To assess recyclability in practice and at scale, the Ellen MacArthur Foundation **Recyclability Assessment Tool** guides companies' local assessment of recyclability proven in practice and at scale. Using insights from the Ellen MacArthur Foundation's Recycling Rate Survey, this tool checks whether there is a system that exists that enables the recycling of some packaging in practice and at scale. The tool then assesses whether your packaging is designed for recycling, to ensure that it fits in the system. Based on these two steps you will be able to calculate the percentage of your packaging that is recyclable in practice and at scale and disclose this to CDP.

CDP INSIGHT NOTE - plastics disclosure

How is plastic material to different sectors?

Sector	Description	Sector	Description
Apparel	Half of the garments sold by leading fast fashion brands are made of non-recycled plastics. Every time these garments are used or washed, they shed millions of plastic microfibres which pass through wastewater treatment plants and end up in the ocean.	Manufacturing	Packaging uses 44% of all plastics, and post-consumer recycled plastics accounts for only 8.5% of all packaging. Both packaging and non-packaging applications of plastics can be challenging to recycle.
Biotech, health care, & pharma	Single-use, disposable plastics are ubiquitous in the medical sector. Healthcare facilities produce a large amount of plastic waste, with only a small amount being recycled. Medical plastic recycling is challenging due to sorting and cleaning.	Materials	Petrochemicals derived from fossil feedstocks form the building blocks of 90% of all plastics. The World Economic Forum predicts that plastic production will double in the next 20 years, thus exacerbating the plastic pollution crisis.
Food, beverage, & agriculture	Single-use products can biodegrade into microplastics and contaminate soil and water. Discarded fishing nets are a significant source of marine plastic pollution. Food & beverage items are some of the most littered items globally.	Mineral Extraction	There are many applications of plastics in the mineral extraction/ mining sector, including acrylic, HDPE, and PC sheeting, PVC pipes for waste transfer, and UHMW-PE in sheaves, gears, and other components.
Fossil fuels	Petrochemicals from fossil feedstocks form the building blocks of 90% of all plastics. Currently about 4% of annual total use of oil and gas globally is for plastic production, and plastics production is expected to drive half of oil demand growth between now and 2050.	Power generation	Plastics are commonly used the power generation sectors, for example in wind turbines, solar panels and wave booms. Plastics that are difficult and/or expensive to recycle may go through a process of energy recovery, which produces greenhouse gases.
Hospitality	Single-use plastic packaging plays a significant role in this sector, but these plastic products are generally not captured for recycling and end up in landfill, incineration, or as pollution in the environment.	Retail	An estimated 37% of food sold in the EU uses plastic as a packaging material , and grocery retailers are especially dependent on single-use plastic packaging. Public concern about the plastic pollution crisis constitutes a significant reputational risk for retailers.
Infrastructure	Well-developed waste management is essential to reducing plastic pollution, but current conventional grey infrastructure does not adequately address circular economy requirements and plastic pollution issues.	Transportation services	Plastic pellets, or nurdles, can be released into the environment from plastic plants or when shipped to factories. This form of plastic pollution can absorb toxic chemicals which may be ingested by organisms and accumulate up the food chain.

For more details, see also: How is plastics material to different sectors?

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