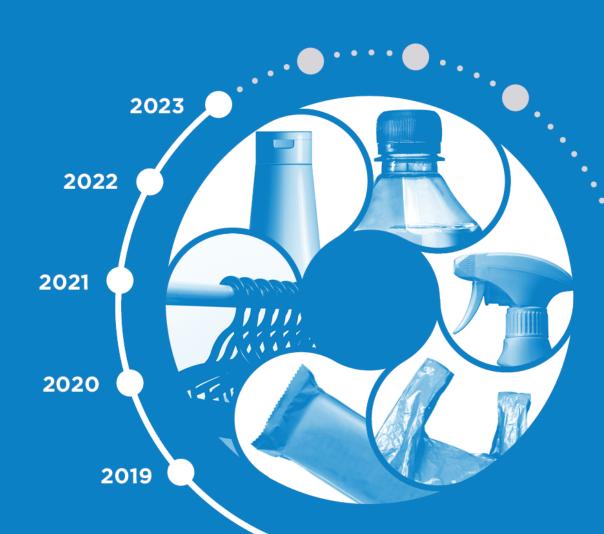




The Global Commitment 2023 Reporting

Guidelines





Important note

This document contains important information about 2023 reporting guidelines, some of which have changed this year.

All parts should be carefully read to ensure the quality of your submission. Those who have previously submitted to the Global Commitment report should also make sure to specifically review the following sections:

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Please keep in mind the deadline for submissions via the online platform is <u>21st of July 2023</u>.



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Introduction to Global Commitment annual reporting

Thank you for signing up to the Global Commitment, indicating your engagement in creating a circular economy for plastics. Now comprising more than 450 signatories, it is a globally recognised programme which unites a continually growing community of businesses, governments, investors and other actors behind a common vision to tackle plastic pollution at its root cause.

Reporting is an integral part of participation in the Global Commitment, enabling signatories to demonstrate progress on the commitments made publicly. Reporting transparently and accurately is crucial for the credibility of your commitments. Equally, reporting should not present such a burden that it draws focus and resources away from driving progress within your business. On this basis, we have strived to create a process and develop metrics that are as straightforward as possible, while at the same time ensuring meaningful tracking of progress against your commitments.

The data you submit as part of this year's reporting cycle will be published in our second annual progress report in Q4 2023, approximately five years after the launch of the Global Commitment. In the interests of giving you sufficient time to provide the requested data, we are starting the reporting cycle in April, with the window for reporting running until **21st of July 2023**. You will submit data through an online platform, and this guidance document aims to anticipate frequently asked questions and provide the necessary guidance to enable you to complete the reporting independently.

While the first two parts of this document – 'Part A' and 'Part B' – are relevant for all reporting businesses, the third part of this document, 'Part C', is structured by business category (plastic producers, packaged goods companies/retailers/packaging producers, recyclers etc.) and as such only one section of Part C will be relevant for most of you. Businesses signed up to commitments in multiple categories will need to report for each relevant category, however this will be done via a single submission and general signatory and reporting details will only need to be provided once. The online platform will show you only the relevant questions for your category.

While you should provide a response to all questions presented to you within the online questionnaire, some will only be relevant for you based on the information you provide in earlier questions (this is clearly indicated in this document), and some additional details requested within questions are optional to provide. These are clearly designated below and in the online questionnaire, marked as 'Optional'.

The majority of data reported will be publicly disclosed on a per signatory basis, published as part of the annual progress report. In some cases, the data provided will be published only in aggregated form, either by category or for the signatory group as a whole - where this is the case, it will be clearly indicated in this document. Where there is a choice around public disclosure on a per signatory basis, this will be clearly indicated both in this form and in the questionnaire, and you will be required to make a selection to disclose or not disclose the data. (Please also read about the use and storage of reported data in section A.3 below).

While we hope this document will give you all the guidance you need, additional questions can be emailed to reportinggc@ellenmacarthurfoundation.org. Please submit any questions not addressed in this document as early in the process as possible to maximise our ability to get back to you on time.

The final deadline for data to be submitted is 21st of July 2023. Any data submitted after this date will have no guarantee of inclusion in the 2023 Progress Report.



Part A - General reporting guidelines

A. Changes from last year

Following feedback from signatories, the below changes have been introduced to improve both consistency and transparency of reporting. Click on the section title to go to the relevant page. New questions are indicated by the icon and revised questions/guidelines are indicated by the icon

For all signatories:

- NEW We strongly encourage Global Commitment signatories (packaged goods companies, retailers, plastics producers, and packaging producers) to engage in the CDP reporting cycle from 2023 onwards to reconfirm their commitment to transparency and progress towards a circular economy for plastic. See more in 'best practices'.
- REVISED Prior years' quantitative data and update: quantitative progress against the target should be the result of specific actions taken to reduce the use of plastic packaging or increase circular business models rather than structural business changes or incremental improvements in data quality. As such, organisations should only update prior years' quantitative data if this data is not consistent with the data provided for 2022. See more in 'prior years' quantitative data and update.'
- REVISED Additionally, we strongly encourage signatories to introduce a third-party verification system to ensure data quality and integrity. 40% of signatories already indicated having third-party verification in place for some or all data in 2022.
- NEW Avoiding common mistakes: This new section has been added to provide guidance on common issues reported by signatories.

B. Reporting best practices

All signatories must please ensure that:

- Only one person accesses the platform on your organisation's behalf. Having multiple people, multiple devices, or even multiple browsers logged in risks losing data.
- The data you submit for this year is consistent with the data reported for prior years (for example, the same scope and methodology should be used to calculate your plastic packaging weight, post-consumer recycled content, and any other quantitative metrics.)
 If you have either changed methodology or your organisation faced significant structural changes (e.g. acquisitions or divestments), please update your prior years data to ensure year-on-year consistency and allow for accurate reporting on your progress. For more information on how to update your data/target, please follow the instructions as listed in 'prior years' quantitative data and update'.
- Qualitative answers on progress made (on elimination, reuse, recycling etc.) should:
 - be clearly linked to relevant quantitative reported progress, explaining the reasons for your progress trajectory across your entire portfolio. For example, 'we improved our post-consumer recycled content from 4.2% in 2019 to 7.9% in 2022 by implementing KPIs based on recycled content for relevant employees' or 'we made limited progress in 2022 due to factors a, b, and c'. Answers should address progress across your portfolio as a



- whole, rather than solely focusing on progress for specific brands or products without relating this to the overall progress trajectory.
- provide a clear and measurable roadmap for 2025. For example, 'To achieve our 2025 target, we will continue giving clear mandate and budget to brand teams to prioritise recycled content increases. By switching all of our beverage bottles to contain at least 40% recycled content we expect our post-consumer recycled content to accelerate significantly to 20% in 2023, and are on track to achieve our 40% target.'
- refer to innovative solutions: we are looking for examples of innovative solutions, particularly around reuse and those which enable the direct elimination of plastic packaging which can be referenced in the 2023 Progress Report. Please mention any innovators that you are working with on these solutions.
- Images submitted are of <u>high quality</u> and showcase innovative solutions/products that provide evidence of progress against your commitments. This is an opportunity to demonstrate an organisational commitment to upstream innovation which helps to eliminate single-use packaging. See <u>this question</u> for more information and the <u>2022 Progress Report</u> for examples of previously used images.









- Your report is reviewed before submission to ensure there are no errors. While we might come back to you if we have queries regarding quantitative data submitted, the Ellen MacArthur Foundation will not have the capacity to correct other errors, including grammatical and formatting errors. As such, we recommend collating your answers via the offline templates provided and reviewing in the platform once entered via the contents table. When pasting qualitative answers from your offline templates, please ensure that bullet points are correctly formatted as they risk being pasted as a whole paragraph.
- We encourage you to submit your response as early as possible to ensure we can come back to you rapidly after your submission should we identify any errors/omissions or have any other questions about the information submitted.
- **REVISED** We strongly encourage signatories to introduce a third-party verification system to ensure data quality and integrity. 40% of signatories already indicated having third-party verification in place for some or all data in 2022. If you do not have a verification system for this year, we advise you to put one in place for next year. If you do have one, please indicate so in question 2.2.
- NEW CDP is expanding its global environmental disclosure system to help solve the plastic pollution problem, with expertise and support from The Pew Charitable Trusts, Minderoo Foundation, and the Ellen MacArthur Foundation. As such, we encourage Global Commitment signatories (packaged goods companies, retailers, plastics producers, and packaging producers) to engage in the CDP reporting cycle from 2023 onwards to reconfirm their commitment to transparency and progress towards a circular economy for plastic. Currently, all quantitative metrics in CDP's plastics disclosure questions are aligned with Global Commitment definitions, minimising additional reporting efforts for our signatories. For the time being, it remains a mandatory requirement for Global Commitment signatories to report through the Ellen MacArthur Foundation, as the CDP's plastics expansion is still in the development phase and does not provide full transparency on progress made against all commitments made by Global Commitment signatories. As CDP continues to develop the strategy and next steps for this expansion, CDP and The Ellen MacArthur Foundation will continue to work together to explore opportunities for the greatest possible convergence. For information about CDP Plastics Disclosure, please visit this page. If you have any questions – or if your organisation has not yet received any information related to CDP reporting - please contact Jasmine Chilton (jasmine.Chilton@cdp.net).

B.1 NEW Avoiding common mistakes

This section highlights commonly identified issues across the Global Commitment Reporting process and recommends actions to reduce the risk of mistakes in reporting. Please pay careful attention to this section, as avoiding these common mistakes will reduce the amount of post-submission feedback and therefore time needed to finalise your report.

For all signatories:

- If there is a year-on-year change for your key metrics (e.g. plastic packaging weight, PCR, reuse, RRC) >= 5%:
 - Provide a clear explanation regarding the change in data (e.g. due to scaling up of reuse model in [20] stores) within the relevant qualitative questions.
 - If the change is due to structural changes within your organisation/methodology change,



prior year's data should be updated. See section X for more information

2. Investment made/committed (question 21.1): the number provided should only be those made/committed during the reporting period (vs investment made/commitment from 2018 to 2025)

For packaged goods companies, retailers, and packaging producers:

3. Recyclability:

- Q 4.5: Make sure to provide the percentage of **packaging recyclable in practice and at scale** rather than 'designed for recycling' as provided in the Recyclability Assessment Tool (please see question 4.6 for more information about the exact data points to provide).
- If a packaging is both recyclable and reusable, then it should be counted both in the recyclable and reusable metrics but **only once in the overall reusable, recyclable, or compostable metric** (see section <u>8</u> for more information).
- Q 4.9 or Q 4.11: If your organisation wishes to deviate from the Recycling Rate Survey, strong data evidence should be provided as otherwise the deviation will not be accepted. Please see Appendix II for more information about the type of information to provide.
- Recyclability Assessment local vs global approach: the same approach should be used year-on-year (global or local) to assess the recyclability of your packaging.
- Recyclability Assessment Tool (\underline{Q} 4.6) and portfolio breakdown (\underline{Q} 4.3): make sure your answers reported in question 4.3 match those of the Recyclability Assessment Tool.
- Recyclability Assessment Tool and Design for Recycling guidelines (Q 4.12): provide explanation regarding the guidelines used (e.g. APR, Recyclass) and how you have assessed if your packaging is designed for recycling or not. See Q 4.12 for more information.

4. Elimination (Q6.1 - Q6.3)

- Materials vs formats:
 - Whole format eliminated (e.g. single-use cutlery eliminated): this should be captured under elimination of format (Q6.2),
 - Material reduced/changed (e.g. packaging made transparent, changed from multilayer to mono, lightweighted): should be captured under elimination of material (Q6.1)
 - Switching to recycled plastic: should not be captured under questions on elimination, but instead should be captured under Q12.1.
- Method of elimination:
 - Check definition in <u>section on elimination</u> to ensure the correct method of elimination is being selected (e.g. 'substitution to paper', 'innovative elimination', etc.)
- Proportion of packaging/material/component eliminated: this proportion should be calculated as a % of total weight of the format/material/component in your portfolio, NOT of total plastic packaging weight, or for a specific product segment, brand or product application

C.1 General guidelines

Q: Who is eligible to report?

All business and government signatories to the Global Commitment are required to report annually and publicly on the progress they have made against their commitments. This includes signatories who have joined only in recent months. The joining month and year of all signatories will be stated alongside individual progress reports published by the Ellen MacArthur Foundation.

Due to the size of the Global Commitment business signatory group and administration associated with managing reporting through the Ellen MacArthur Foundation, for the 2023 reporting cycle only larger business signatories (>USD 500 million revenue or > 10,000 metric tonnes of plastic [packaging] production/use/processing per annum) have been invited to report to the Ellen MacArthur Foundation for



inclusion in the 2023 Progress Report. Jointly, these organisations invited to report represent more than 99% of the total plastic weight covered by the Global Commitment signatory group. All other signatories will be asked to report on their progress through their own channels in compliance with Global Commitment requirements.¹

Please note, on confidentiality of revenues and tonnages: your inclusion in the group reporting through the Ellen MacArthur Foundation will necessarily provide an indication of their level, since the Ellen MacArthur Foundation will be transparent on the thresholds applied.

Q: What is the deadline for responding?

The deadline for submissions via the online platform is **21st of July 2023**. Not responding, or providing an incomplete response, by this date will mean that we cannot guarantee the inclusion of your data in the 2023 Progress Report; instead we will state there has been no, or incomplete, reporting. Not responding, or providing an incomplete response, may also affect your ongoing participation in the Global Commitment.

Q: How do I navigate this document?

While the first two parts of this document, 'Part A' and 'Part B' are relevant for all reporting businesses, the third part of this document, 'Part C', is structured by business category (plastic producers, packaged goods companies/retailers/packaging producers, recyclers etc.) and as such only one section of Part C will be relevant for most of you. Please note: the question numbers from Part B onwards align to the question numbers that will be displayed in the online questionnaire.

C.2 Collating and submitting reporting data

Q: Are there any additional tools to support my organisation with collating the data we need to report? Besides this document, a number of resources are available via this link to support you with assessing and collating the data you need for your submission:

- Offline answer templates these should be used to collate and review your answers offline prior
 to submission via the online reporting platform. Submissions of offline templates via email cannot
 be accepted in place of submissions via the online platform, nor does the Ellen MacArthur
 Foundation have capacity to review individual submissions.
- Reporting webinar a webinar on the reporting process is scheduled for <u>Tuesday 18th of April</u>, and a recording and accompanying slides will subsequently be made available via the link provided above.
- Recyclability assessment resources (applicable for packaged goods companies, packaging producers, retailers and food service providers only), which includes:
 - Recyclability assessment tools excel templates to use to calculate the percentage of
 plastic packaging portfolios that is recyclable. You will be asked to submit your completed
 template. See <u>Appendix II for more details</u>.
 - Plastics Initiative's 2023 Recycling Rate Survey results (applicable for packaged goods companies, packaging producers, retailers and food service providers only) see
 Appendix II for more details.
 - Plastics Initiative's 2023 Recycling Rate Survey Full Output: The spreadsheet lists all
 contributor responses by country and packaging category, including estimates of recycling
 rates and sources provided.

¹ In addition to smaller organisations falling below the thresholds referenced, this year the five organisations in the 'investor' category of Global Commitment signatories will also be asked to report through their own channels only.



Q: How do I submit my business' data?

All data submitted must come via the Global Commitment Reporting Questionnaire which is supported by online survey platform provider, Qualtrics. Data received by email and in other formats will not be accepted.

Q: How do I access the reporting platform?

During the week of 24th of April, all responding organisations will be provided, via email, with a link and password to access the platform (sent to the primary contact we have listed for your organisation for the Global Commitment). While another person in your organisation can respond to the survey, <u>only one person should be accessing the platform.</u> Having multiple people, multiple devices, or even multiple browsers logged in at once risks losing data.

Q: Can I save and review progress on the platform?

Yes, the platform will save progress as you move through the online questionnaire. You should ensure you review all responses prior to submission, by re-navigating through each section via the contents page. The platform will alert you if you have not provided responses to questions as you move through the questionnaire. Once you have submitted your response, you will be able to review and download a summary of your response for your records.

Please note: Unfortunately the online platform does not enable you to view a summary of your response within the platform <u>prior to</u> submission. As a result you should carefully run through all questions on the platform in sequence to ensure they are complete and correct prior to submission, and we would recommend collating and finalising answers offline (via the <u>templates provided</u> - see note in section A.2 above) prior to submission via the platform. If you notice a mistake after you submit, please contact us via email and we will be able to provide you with a link to edit your response.

C.3 Use and storage of reported data

Q: How will the data submitted be used?

The majority of data submitted will be publicly reported via the Ellen MacArthur Foundation website - this disclosure is a key element of your participation in the Global Commitment. For a small number of questions, public disclosure of data reported per signatory will be optional - where this is the case, this will be clearly indicated below (with the note "PUBLIC DISCLOSURE OPTIONAL") and the questionnaire will give you the choice to opt in or out of public disclosure. For a minority of questions, the data will be kept confidential and only used by the Ellen MacArthur Foundation for its own analysis. Where this is the case, this will be clearly indicated in the guidance below (with the note "ELLEN MACARTHUR FOUNDATION INTERNAL USE ONLY"). We may also use some of the data provided in aggregate in our analysis of the data that has been reported over a particular time frame.

Q: How will the data submitted be displayed as part of the published 2023 Progress Report? The 2023 Progress Report will include two main elements:

- Aggregated results and insights will be provided in a format and structure similar to the 2023 Progress Report Summary (available for download on this <u>webpage</u>).
- Public individual signatory data will be accessible via a list of signatories and individual signatory pages, as provided for the 2022 reporting (accessible here). The data will also be provided in a spreadsheet format.

For more information on use and storage of information please see the Global Commitment terms available here and the reporting survey terms REVISED, available via this link.



C.4 Further support with the questionnaire

Q: Who can I contact for support with the questionnaire?

Please send any questions not answered by this document about the completion of the questionnaire, data which has been submitted about your business, or regarding changes to the person(s) listed as contacts for your business, to reportinggc@ellenmacarthurfoundation.org, copying in your main point of contact (if applicable) within the Plastics Initiative team.



Part B - Questions for all responding businesses

Organisation details

1.1 Provide a short (one to two sentence) description of your organisation

Format: Free text entry[max. 300 characters]

Q: What should be included?

Include a brief description of your organisation and its use, or production, of plastic packaging. This might include geographical reach, portfolio of products and services, customers served and types of plastic packaging used.

Example: "Leader in detergent and personal care products in South America, with a majority of products sold in flexible packages."

If you reported in 2022 and would like to refer to your previous response, you can access it on the online platform <u>here</u>.

Q: Why has this data been requested and how will it be used?

This may be published alongside your reported data to introduce readers to your business.

1.2 Provide your organisation's main website home address (URL)

Format: URL entry

Q: Why has this data been requested and how will it be used?

This may be published alongside your reported data to allow readers to find out more information about your business.

1.3 Provide a link if you have published a web-page or report that addresses the progress you have made on your commitments

Format: URL entry

Q: Why has this data been requested and how will it be used?

This does not replace reporting via the online platform, but if you would like to share more detailed information on your commitments and progress made that doesn't fit this reporting format (for example due to limits on character counts), this is an opportunity for you to provide a link to where this information can be found.

1.4 Provide your latest annual revenue (USD million) - if you would prefer not to share your exact revenue, provide your revenue band

Format: Table - number entry and/or multiple choice (single answer)

Q: What currency should this be provided in?

Please convert to USD.



Q: Why has this data been requested and how will it be used?

Exact revenue data will not be made public per signatory. We will use this number publicly in aggregate only and internally to build the Ellen MacArthur Foundation's understanding of your business. Revenue bands may be made public per signatory, for example to group data and publish it by size of business.

1.5 Provide the location (country) of your headquarters

Format: Dropdown list

Q: Why has this data been requested and how will it be used?

This will be used internally at the Ellen MacArthur Foundation for our records and to build our understanding of your business, as well as publicly on a per signatory basis and in aggregate to demonstrate the geographical coverage of the Global Commitment.

Q: What are the countries that can be selected?

The countries are given in accordance with the United Nations geoscheme. Information on countries can be found <u>here</u>.

1.6 Indicate in which regions your organisation is active globally

Format: Tick box (select all that apply)

Q: What constitutes an 'active' region?

We suggest the following definitions of 'active' for each signatory category:

- Packaged goods companies: locations in which packaged goods are sold
- Retailers and food service providers: locations in which stores or food outlets are situated or (for e-commerce) delivery is offered
- Packaging producers: locations in which your customers put your packaging on the market (to your best available knowledge)
- Raw materials producers: locations in which your plastic products are sold
- Collection and sorting: locations of collecting and sorting activities
- Recyclers: locations in which your recycling facilities are based
- Suppliers: locations of your customers

If you reported in 2022 and would like to refer to your previous response, you can access it on the online platform here.

Q: What are the regions that can be selected and which countries make up each of these regions? The regions are given in accordance with the United Nations geoscheme. Information on countries in each region can be found here.

Q: Why has this data been requested and how will it be used?

This will be used by the Ellen MacArthur Foundation to build our understanding of your business, as well as publicly in aggregate and alongside individual reports to demonstrate the geographical coverage of the Global Commitment.



Reporting information

2.1 Confirm the 12-month time frame your quantitative reported data covers

Format: Dropdown list month/year

Q: What time period should I be reporting on?

Provide the latest <u>full year</u> for which your quantitative data (related to your plastic packaging weight) is available based on your existing annual reporting timelines and indicate the month and year for that full year's end. For example, if you are reporting for the full year from January 2022 to December 2022, you will select 'December' and '2022'.

Q: What about the time period for the qualitative data I report?

Questions asking for qualitative data will specify where a specific time period applies. In general, this will be 'over the reporting period', but in some cases it may refer to the point in time at which you report ends. To enable reporting of the most recent activities, where 'over the reporting period' is specified, 'the reporting period' may not be the same as the time frame covered for your quantitative data.

Example:

- Your quantitative reported data may be for the period January to December 2022
- Your qualitative data may be from June 2022 to May 2023 to enable you to include the most up to date activities and achievements in your reporting

Please note: If you reported in the 2022 reporting cycle, there should be no overlap between the period for your reported quantitative data for last year, with the time period for your reported quantitative data for this year. This is to ensure the most accurate reflection of recent progress and avoid the actions being repeatedly reported across multiple years. To verify your reporting period for data submitted in the 2022 reporting cycle, please check your business's online report here.

2.2 Indicate the verification/assurance status that applies to your reported data

Format: Multiple choice (single answer)

- No third-party verification or assurance in place
- · Plans to introduce or extend scope of third-party verification or assurance in development
- Third-party verification or assurance process in place for some of the data
- Third-party verification or assurance process in place for all of the data

2.3 Provide further details on the verification/assurance status (current and/or planned) that applies to your reported data

Format: Free text entry [max. 300 characters]

Q: What sort of information should be included here?

Provide the name of the third party organisation who has performed or will perform the verification exercise and the timeline against which this will be completed. If only some of the data reported has been/will be verified or assured, please give details of which data falls within scope.

Q: Why has this data been requested and how will it be used?

We encourage third party verification or assurance of reported data where appropriate. Your answers will be included publicly alongside your reported data. Please note that the Ellen MacArthur Foundation does not verify or audit data provided to us, which is reported on an "as is" basis.



2.4 Provide details of the individual signing off on the data reported on behalf of your organisation

Format: Free text entry (form)

ELLEN MACARTHUR FOUNDATION INTERNAL USE ONLY

- First name
- Surname
- Role title
- Department or division of business
- Email

Q: Who should this person be and what are their responsibilities?

This person should have:

- Reviewed and be satisfied with the accuracy of all data provided as part of your business's reporting, and
- Have appropriate authority to sign off the final submission on behalf of your business

2.5 Confirm that your reported data covers all plastic packaging involved in the full scope of your organisation's activities, as relevant for the category (or categories) of business under which you have signed the Global Commitment

[This is not relevant for suppliers to the plastic packaging industry]

Format: Multiple choice (yes/no)

&

2.6 Provide more information about the limitations of the scope of your reported data, specifying which part of the plastic packaging portfolio is excluded and why

[this will only be required if you answer 'no' to 2.5] Format: Free text entry [max 500 characters]

Q: Why has this data been requested and how will it be used?

On signing the Global Commitment, commitments were made for your organisation as one entity, including all of its activities (across all geographies, business units, brands, etc.). This means your commitments and related progress report should cover, for:

- A. Packaging producers, packaged goods companies:
 - **a.** All your packaging that is 1) in direct contact with the product 2) holding several units of packaging 3) used for the transport of your units of packaging (i.e. primary, secondary, and tertiary plastic packaging)
- B. Retailers and food services companies:
 - a. All your own-branded packaging that is 1) in direct contact with the product 2) holding several units of packaging 3) used for the transport of your units of packaging (i.e. primary, secondary, and tertiary plastic packaging)
 - b. Any plastic packaging applied to or offered to accompany any products sold to your customers, whether the products are your own branded products or not (for example, plastic bags, crates used to transport non own-branded products)
 - c. Packaging used by your franchise operations. This is especially relevant for retail and food service companies.
- C. Raw material producers:
 - a. All plastics sold by your entire organisation
- D. Collecting, sorting, and recycling companies:
 - a. All plastics processed by your entire organisation

For more information about items considered as plastic packaging, see the <u>definition</u> in section I.



Please note that the reporting scope should be the same for all your commitment areas. Where there are limitations to the scope of your reported data, you must provide full details of what will be excluded, the reason for this and plans to expand your reporting to cover the full scope going forward.

This information will be shown alongside your reported data.

2.7 Indicate whether your organisation is a member of any Plastics Pacts in the Ellen MacArthur Foundation's Plastics Pact Network

Format: Tick box (select all that apply)

- Australia, New Zealand, and the Pacific Island Nations
- Canada
- Chile
- Europe (EEA)
- France
- Kenya
- Netherlands
- Portugal
- Poland
- South Africa
- United Kingdom
- United States
- Not part of any Pacts

Q: What sort of information should be included here?

In this question, we ask you to select the plastics pacts you are part of amongst the list provided above. If you are not part of any pact select 'N/A'.

Q: Where could I provide feedback on the plastic pacts of the Ellen MacArthur Foundation's Plastics Pact Network?

If you are interested in providing feedback regarding the Plastic Pact that you are part of, feel free to do so in the question 22.3 on additional information. The feedback will only be used internally at the Ellen MacArthur Foundation.

Q: My organisation is a member of a plastics pact that is not listed here. Why is that?

The plastics pacts listed are those that have been officially launched as part of the Ellen MacArthur Foundation's Plastics Pact Network. If your organisation is part of an initiative that is not listed here it may be because it is still in development, or it is not part of the Foundation's Plastics Pact Network and the Ellen MacArthur Foundation is not involved. For any questions about the Foundation's Plastics Pact Network please contact plastics.pact@emf.org.

Q: Why has this data been requested and how will it be used?

The Ellen MacArthur Foundation's Plastics Pact Network is a network of initiatives bringing together businesses, governments and NGOs in a country or region to drive ambitious collective action towards a circular economy for plastics. This information helps to understand where Global Commitment signatories have taken action in local markets through plastics pacts. This data might be shared in the Progress Report's online platform. If you are interested in joining a plastics pact of the Ellen MacArthur Foundation's Plastics Pact Network, please contact plastics.pact@emf.org.



Prior years' quantitative data and update

Indicate whether you would like to update data previously submitted for any of the following metrics & Provide updated data for the following metrics

& Provide the reasons for the updates in the previous question

Notes: Question numbers will depend on the category under which you joined the Global Commitment (If you did not submit prior year data, or if you are a new signatory, you will be able to provide this data as well).

Format: Multiple choice, number and text entry [max 500 characters]

Q: What data is requested here?

The quantitative data that we have in our records for your organisation since you joined the Global Commitment will be listed and you will then be able to add to the metrics you want to update. Signatories who have not previously reported on these metrics, will also be able to submit their data by clicking on 'I want to update/provide this data'.

The metrics shown will be:

For packaged goods companies, packaging producers, retailers, and food service providers:

- Weight of plastic packaging
- Percentage recyclable, reusable, or compostable
- Percentage of pre-consumer recycled content
- Percentage of post-consumer recycled content

For raw material producers, non-compostable plastics:

- Weight of plastics sold
- Percentage of post-consumer recycled content or weight of post-consumer recycled content, depending on the metric previously provided

For raw material producers, compostable plastics:

- Weight of compostable plastics sold
- Percentage of renewable plastics from responsibly managed sources

For collecting, sorting and recycling companies:

Weight of plastics collected, sorted, and recycled (output)

Q: Why is this data being requested? REVISED

As the quantitative progress against the target should be the result of actions taken to reduce the use of plastic packaging or improve its circularity rather than structural changes to your business or improvement in data quality, your organisation is asked to update its prior years' quantitative data if the data provided for 2022 is not consistent with prior years' data. Note, while we understand that your organisation might not have all prior years' data, we ask you at minimum that you update 1) your 2022 to show consistent year on year change against your target and 2) 2019 data or your baseline year data related to your reduction target (e.g. if your baseline year for your reduction target is 2020 you should update all quantitative data for 2020), as this indicate the change made over the years against your targets.

For signatories not having submitted some metrics in prior years we also want to provide this opportunity to fill data gaps and demonstrate progress made.

Q: What data is being requested and how will it be used?



This data will be requested if you indicated your wish to update/provide the metrics listed in the previous question. You will also be asked to provide the reason for the update being made. These updated numbers will be used in the 2023 Progress Report and your individual online report going forward (for example, when showing progress this year versus last year),

Q: When should I update my data/targets? REVISED

You might need to adjust your quantitative data reported against your key metrics and/or targets both downward or upward following significant structural changes to your business, for instance through acquisitions, mergers, or divestments. This should happen in line with existing market practice and in a transparent and consistent manner. All relevant data/targets need to be updated to take into account such a change but also to ensure consistency of your reported data year-on-year.

There are four main events that trigger an adjustment or update:

- Significant changes in company structure and activities (e.g., acquisitions, divestitures, mergers) that would affect the company's target boundary or ambition and/or prior years data
- Significant changes in data used to calculate the target or baseline (e.g., discovery of significant errors or several cumulative errors that are collectively significant)
- Designing a new target to increase the ambition of the existing target
- Achieving the target ahead of time (before the target year 2025).

Q: How do I update my previous year's data?

You will have the opportunity to update your previous year's data at the beginning of the online questionnaire, by following these steps:

- 1) Identify the metric(s) to be updated (see the relevant metrics applicable to you on the previous page)
- 2) Update the data in the appropriate field in the online questionnaire. Please note, the update should ideally be carried out by adding/subtracting data from the business acquired/divested. If no information from the business acquired is available, your organisation should update the data based on the best estimate.

Note: if you need to update your recyclability percentage (for example, due to divestment of a part of your business), please (a) redo the recyclability assessment using the global or local Recyclability Assessment Tool (consistent with previous year's assessment), and (b) copy-paste the new percentage of recyclable plastic packaging from your Recyclability Assessment Tool to the appropriate field. You will also need to update your percentage of reusable, recyclable or compostable plastic packaging to take into account the update in your recyclability percentage.

Q: How do I update my PCR and/or reduction targets?

When an adjustment is needed, you are required to:

- Inform the Foundation as soon as possible and provide a detailed explanation of the causes and implications of the proposed changes;
- Work with the Foundation to ensure adjusted target is aligned with these guidelines and requirements;
- Be transparent and consistent in the approach you take to adjusting or updating your target.² Divestment of business activities are not considered a mechanism to realise your target, but are a trigger that could lead to an adjustment of your target.

² When adjustments are required more than once, signatories are expected to apply the same approach and methodology to adjust and restate.



Investments

PLEASE NOTE: This section will appear for all reporting signatories <u>at the end</u> of the questionnaire and subsequent to questions detailed throughout Part C of this document concerning progress towards commitments by signatory category.

21.1 Indicate whether you have made/committed any investment(s) towards achieving your commitments over the reporting period in any of the following areas, and provide the total sum (USD million)

[Note: the format of the question is provided in millions of USD. As such, companies wanting to report 1 million USD in investment, should be reporting "1"]

Format: Number entry

- Knowledge (research and IP)
- Fixed assets (plants and/or equipment, including technology)
- Capabilities (additional specialised staff, employee training and skills)
- Inventory (procurement, feedstock) this includes premiums paid for use of recycled plastic content over virgin content.
- M&A (joint ventures, participations, acquisitions)
- Other (please specify below)

Q: What sort of information should be included here?

This question asks you to provide the sum invested or committed

over the reporting period towards achieving your commitments broken down by the above six categories. If you made investment(s) that were not included above or if you are unable to provide a split, please select "other" and provide further details in the next question. If you have no investments to report, leave the answers for each line as '0' in the questionnaire. Note, this should exclude investments previously mentioned in the 2022 reporting questionnaire (if you want to address investments committed in 2022 please do so in question 21.3).

21.2 Confirm whether you consent to your investment data (provided in question 21.1) being made public as part of the Ellen MacArthur Foundation's publication of the Global Commitment progress report and related data

[This question will only show if you have provided a response to question 21.1] Format: Multiple choice (yes/no)

- Yes, we consent to our investment data being made public
- No, we do not consent to our investment data being made public

Q:: Why has this data been requested and how will it be used?

Public disclosure of this information is encouraged to demonstrate scale and focus of investments being made towards realising commitments by individual organisations in the reporting year. However, the Ellen MacArthur Foundation will not make the data public for your organisation unless permission is given by you in the reporting form. If no permission is given the report will not disclose any investment number for your organisation and your investment data will only be used in an aggregated form.



21.3 Provide further details of investments made/committed towards achieving your commitments Format: Free text entry [max. 500 characters]

Q: What sort of information should be included here?

This question asks for some more details about the investment(s), such as the specific focus of research, equipment or capabilities invested in, quantification of the investment relative to wider spend within your organisation (for example as a percentage of total R&D or CAPEX) as well as providing details of what time period it has been - or will be - made. Examples submitted by signatories include:

- In Brazil, The Coca-Cola Company invested USD 25 million to design reusable PET bottles and USD 400 million in expanding reuse infrastructure, to fulfil its aspiration to scale up reusable packaging to 50% by 2030 in Brazil, up from the current 20%.
- Indorama Ventures pledged USD 1.5 billion towards achieving its target to increase recycled content weight by at least 750,000 tonnes respectively.
- Industria Mexicana de Reciclaje invested USD 1.5 million to improve its recycling facilities.

Q: Why has this data been requested and how will it be used?

This question provides a dedicated space for all respondents to highlight investments made towards achieving their commitments. Besides adding to the completeness of individual reporting, importantly this will enable us to easily quantify, and report on, the size of collective efforts across the entire signatory group.



Other information

PLEASE NOTE: This section will appear for all reporting signatories <u>at the end</u> of the questionnaire and subsequent to questions detailed throughout Part C of this guidelines document on progress on commitments by signatory category.

22.1 If you would like to submit any images which may be used in the report, please upload them here

22.2 Provide a short description of any images uploaded

Format: File upload and free text

Q: What sort of information should be included here?

You will be asked to upload a file (or a zip file, when uploading multiple images) and provide a description of what is shown in the images uploaded (via a follow up question).

Please ensure that the images:

- Have titles that include the section of your reporting they are relevant for.
- Are high-quality photography showing products (for example reusable packaging) / materials: in-use; close-up (macro); being produced / processed / manufactured. Ideally, the photo should show innovative products/solutions. Corporate diagrams, and images with logos overlaid (unless we can easily crop out overtly branded elements) are less helpful and are unlikely to be used.
- Are provided as PNGs or JPEGs, and are at least 1MB, lower than this will be too low quality to be featured.

Q: Why has this data been requested and how will it be used?

As with last year's report, we would like to take the opportunity to showcase examples of commitments in action, and how they have been realised at your organisation. These images may be selected to be shared in our 2023 Progress Report.

22.3 If you would like to provide the Ellen MacArthur Foundation with any additional information relevant to your 2023 reporting submission, please do so here

Format: Free text entry [max. 1000 characters]

ELLEN MACARTHUR FOUNDATION INTERNAL USE ONLY

Q: What sort of information should be included here?

You can add any information here you feel is relevant regarding the achievement of your commitments and that you want to communicate to the Ellen MacArthur Foundation only.

Q: Why has this data been requested and how will it be used?

This question is to ensure that you have the ability to share with the Ellen MacArthur Foundation all information you feel is relevant to describe your progress towards achieving your commitments. It will not be communicated in the Progress Report.



Part C - Questions by signatory category

C.1. - Packaging producers, packaged goods companies, retailers and food service providers

Plastic packaging weight, portfolio and sourcing

4.1 Provide the total weight of your plastic packaging over the reporting period (metric tonnes)

Format: Number entry

PUBLIC DISCLOSURE OPTIONAL

- 'New' plastic packaging (including that with recycled content)
- Reused plastic packaging (optional)

Q: What is the difference between 'new' and 'reused' packaging?

'New' plastic packaging is any packaging that is, over the course of the reporting cycle, put on the market or used for the first time. The weight of 'new' plastic packaging is counted once at the point it is used or placed on the market. Reusable packaging should be included in this total only on its first use cycle. This is the total number which should be used as the base for calculating the percentages asked for in questions 5.4 (on material sourcing - recycled and renewable content) and 5.5 (on packaging design - reusable, recyclable or compostable).

Reused plastic packaging refers to reusable plastic packaging that is on a second or subsequent use cycle. This will cover both reusable B2B or supply chain packaging as well as reusable B2C packaging that uses a 'return' model - i.e. is collected, cleaned and placed back on the market again by your organisation (i.e. not packaging owned by consumers and refilled with your products such as reusable cups brought into food stores or their own containers filled through your dispensers). The weight of reused plastic packaging is counted once for each use cycle subsequent to the first. This differs from the weight of 'reusable' packaging (to be provided in answer to question 4.5), as the latter is the share of 'new' packaging that is designed as reusable and put into a system for reuse.

Q: What constitutes plastic packaging (primary, secondary and tertiary) and what packaging should be excluded?

Please see the definition provided in Appendix I Section 1.

Q: Why has this data been requested and how will it be used?

This data enables us to understand the market coverage of the Global Commitment and changes in plastic weight over time for individual organisations, categories of signatories and the signatory group as a whole. It will also be used in conjunction with other metrics, for example to understand demand for recycled content in (metric) tonnages. We may use the data you provide in this section in the aggregate, anonymously. Public disclosure of this data on a per-organisation basis remains optional (see next question).



4.2 Confirm whether you consent to your organisation's total plastic packaging weight (provided in question 4.1) being made public as part of the Ellen MacArthur Foundation's publication of the Global Commitment progress report and related data

[This question will only be displayed for packaged goods companies, retailers, and food service providers with only a total plastic packaging reduction target and for packaging producers.]
Format: Multiple choice (yes/no) and free text

- Yes, we consent to our plastic packaging weight data being published
- No, we do not want details of our plastic packaging weight to be published (please specify reason below)

Q: Why has this data been requested and how will it be used?

- For packaged goods companies, retailers, and food service providers with a virgin plastic
 packaging or dual (i.e virgin and total plastic packaging) reduction target in place, public disclosure
 of your plastic packaging weight is mandatory as of 2022 to ensure full transparency on the
 progress made towards your reduction target. As such this question is not asked to this group of
 signatories.
- For packaged goods companies, retailers, and food service providers with only a total plastic packaging reduction target or packaging producers, public disclosure of plastic packaging weight is strongly encouraged. For this group of signatories, the Ellen MacArthur Foundation will not make details of plastic packaging weight public unless permission is given by you in the reporting form. If no permission is given the online platform will state: 'Submitted to the Foundation only". The reason for non-disclosure will be used by the Ellen MacArthur Foundation only to help us better understand the drivers of non-disclosure, and will not be published by us alongside your reported data.

Notes:

Due to the USD 500 million revenue or 10,000 annual tonnage threshold used to determine
eligibility for inclusion in the Ellen MacArthur Foundation's report, if your revenue falls below the
\$500 million threshold but your organisation is included in our report, readers of the report will be
able to deduce that your plastic packaging weight sits above 10,000 metric tonnes, hence
complete confidentiality of this data is not possible. If this poses an issue for your organisation,
please contact us.

4.3 Indicate which of the following categories of plastic packaging are in your organisation's portfolio Format: Tick box and number entry (percentage of 'new' plastic packaging weight)

Q: What information is being requested here?

This is a simple tick box question to indicate which types of packaging are in your portfolio. Approximate percentages (by weight) are also asked for and it is strongly encouraged to provide them, but are optional and will only be shown in your reporting if provided. Please ensure that the categories selected as well as the percentages, if provided, <u>match</u> those used in your Recyclability Assessment tool.

- PET bottles
- PET thermoforms
- Other PET rigids
- HDPE bottles
- HDPE other rigids
- PP bottles
- PP other rigids
- PE tubes



- PS rigids
- EPS rigids
- PVC rigids
- >A4 mono-material PE flexibles in B2B context
- >A4 mono-material PE flexibles in B2C context
- Other >A4 flexibles
- <A4 flexibles PE
- <A4 flexibles PP
- <A4 flexibles, multi-material
- Other <A4 mono-material flexibles
- Other, please specify below

Q: Why has this data been requested and how will it be used?

This data will provide context to your reporting and targets, as different portfolios present different challenges. It will also enable the Ellen MacArthur Foundation to draw aggregated insights about portfolio composition and its relationship with targets and progress made across the group.

4.4 Provide details of the source of the plastic in your packaging (percentage of total new plastic packaging weight, latest year)

Format: Number entry (recommended with one decimal point)

- Percentage post-consumer recycled content
- Percentage pre-consumer recycled content
- Percentage virgin renewable content
- Percentage virgin fossil-based content

Q: How should the percentages be calculated?

These numbers should be calculated as a percentage of total weight of 'new' plastic packaging, as provided in response to the first part of question 5.1. The answers for these four metrics must sum to 100%.

Q: What counts as post-consumer recycled content?

Please see the definition provided in <u>Appendix I Section 5</u>, which is as set out in the Appendix of Common Definitions in the Global Commitment Business Signatory Pack.

Q: What counts as pre-consumer recycled content?

Please see the definitions provided in <u>Appendix I Section 5</u>, which is as set out in the Appendix of Common Definitions in the Global Commitment Business Signatory Pack.

Q: What counts as renewable content?

Please see the definition provided in <u>Appendix I Section 4</u>, which is as set out in the Appendix of Common Definitions in the Global Commitment Business Signatory Pack.

Q: What counts as virgin fossil-based content?

This should be the remaining content of your plastic once post-consumer recycled, pre-consumer recycled and renewable content are removed. All four percentages together for this question should add up to 100%.

Q: Why has this data been requested and how will it be used?

This enables tracking of progress against the percentage post-consumer recycled content (PCR) content target you have set as part of your participation in the Global Commitment. Tracking the use of post-consumer recycled content is an important measure of true progress towards the development of a



circular system. We have also given signatories the opportunity to report on efforts on pre-consumer and renewable content. It is strongly encouraged to report on these metrics, as well as virgin fossil-based content, to give a complete overview of material sourcing.

4.5 Provide the percentage of plastic packaging which was reusable, recyclable or compostable <u>over</u> the reporting period (percentage of total 'new' plastic packaging weight, latest year)

Format: Number entry

IMPORTANT: The recyclability percentage should be the same as the one provided in the Recyclability Assessment Tool (cell **D9** in the 'OUTPUT' sheet)

- Overall percentage reusable, recyclable or compostable
- Percentage reusable
- Percentage recyclable
- Percentage compostable

Q: What data is required here?

You will be required to submit both the overall percentage of your plastic packaging (by weight) that was reusable, recyclable or compostable for the period, as well as the individual percentages for each - percentage recyclable (displayed in the 'OUTPUT' sheet, cell D9, in the Recyclability Assessment Tool), percentage reusable, and percentage compostable.

Q: How should the overall percentage be calculated?

This number should be calculated as a percentage of the total weight of 'new' plastic packaging (as provided in answer to the first part of question 5.1), by weight, that can be classified as one or more of the following: reusable, recyclable or compostable. Because packaging can fall into more than one category (for example, being both reusable and recyclable) the sum of the individual percentages (percentage reusable, percentage recyclable and percentage compostable) may be higher than the overall percentage reusable, recyclable or compostable.

Example: If a signatory has water jugs accounting for 5% of its portfolio and these jugs are both reusable and recyclable, this 5% should be counted under both the 'reusable' and 'recyclable' percentages. However, this 5% should be counted <u>only once</u> under the percentage 'reusable, recyclable, and/or compostable').

Q: What counts as reusable plastic packaging?

Please see the definition of reusable packaging provided in <u>Appendix I Section 2</u>, which is as set out in the Appendix of Common Definitions in the Global Commitment Business Signatory Pack. Packaging that is reused several times should only be counted once (when put on the market for the first time). In other words, what is needed is to report the share of all 'new' plastic packaging put on the market that is reusable.

Q: What counts as recyclable plastic packaging?

Please see the definition as well as additional guidance on its interpretation and application in <u>Appendix I-Section 3</u>.

Q: What counts as compostable plastic packaging?

Please see <u>Appendix I - Section 4</u> for the definition - which is as set out in the Appendix of Common Definitions in the Global Commitment Business Signatory Pack - and additional guidance on its interpretation and application.

Q: Why has this data been requested and how will it be used?



This data will be used to show progress on your commitment to reach 100% reusable, recyclable or compostable plastic packaging by 2025.

4.6 Upload a completed Recyclability Assessment Tool for 2023

Format: File upload

ELLEN MACARTHUR FOUNDATION INTERNAL USE ONLY

IMPORTANT: The recyclability percentage in the Recyclability Assessment Tool (cell D9 in the 'OUTPUT' sheet) should be the same as the one provided in question 4.5.

Q: What data is required here?

All signatories are asked to submit both the resulting percentage figure and also the supporting Excel template (Recyclability Assessment Tool) available for download here. This should be done by uploading the file via the online reporting platform.

The guidance on how to apply the recyclability definition can be found in <u>Appendix II</u> and specific instructions on how to use the Excel templates are provided in the templates themselves.

Q: Why has this data been requested and how will it be used?

The completed templates will not be made public. The percentage of plastic packaging in signatories' portfolios will only be used in an aggregate form publicly to provide sector-based insights for sectors with more than five signatories.

Q: What is the new 'Local Recyclability Assessment Tool' and when should it be used as opposed to the 'Global Recyclability Assessment Tool'?

You will find two Recyclability Assessment Tools here:

- A <u>Global</u> Recyclability Assessment Tool, identical to the one provided last year. This template
 should be used by signatories assessing the recyclability of their packaging with a <u>'global</u>
 approach'.
- A <u>Local</u> Recyclability Assessment Tool. This new and adapted template was added this year and should be used by signatories assessing the recyclability of their packaging with a 'local approach'. This new template aims to make local recyclability assessments easier to carry out and to accurately reflect alignment with the 2023 Recycling Rate Survey at a local level or non-alignment with the survey in case signatories have evidence to show that their packaging is recycled at 30% recycling rate in the markets of operations.

Note: this assessment should only be used by signatories operating at the local level only, i.e. in very few geographies only.

For more information about both approaches, please see <u>Question 4.7</u> and <u>Appendix II</u>. Please note that signatories cannot change from a local to a global assessment and vice versa from one year to the next to ensure consistency in reporting.

4.7 Indicate how you assessed the percentage of packaging that is recyclable 'in practice and at scale' Format: multiple choice (single answer)

- A. We used a global approach, assessing all our packaging against the thresholds of a 30% recycling rate for 400 million people
- B. We used a local approach (i.e. country-by-country), assessing all our packaging against a 30% recycling rate threshold in each market in which we operate

Q: What data is required here?

This question asks whether you have used:



- A. A global approach to assess recyclability of your plastic packaging: either by using the Recycling Rate Survey results at the global level (i.e. not deviating on any categories in the Recyclability Assessment Tool) or by using your own evidence of the recycling rate threshold (30% recycling rate for at least 400 million people) being met, if you have other evidence than provided in the 2023 Recycling Rate Survey.
- B. Or a local approach (country-by-country assessment) for all your packaging categories: either by using the country list provided in the 2023 Recycling Rate survey results (column "countries/regions where responses provide evidence for a 30% recycling rate being achieved" in the 2023 Recycling Rate Survey results) or by using your own evidence of the recycling rate threshold (30% recycling rate) being met at the local level.

Notes:

- To calculate your recyclability percentage using the local approach, you can either show that a specific packaging category (for example, PET thermoforms) is recycled at/above 30% in all the countries where you are operating, or you can calculate the percentage of your packaging that is sold in the markets that achieve the 30% recycling rate threshold.
- For example, you operate in three countries, but only have evidence that PET thermoforms are recycled at or above 30% in one of these countries, the contribution to your overall recyclability percentage for this packaging category should be your overall share of PET thermoforms multiplied by the share of PET thermoforms put on the market in this country.
- This 'local approach' was primarily designed as an option for companies with a limited geographical footprint. While all signatories are free to use it, if you have a global footprint, using the local approach methodology significantly increases the ambition level of your commitment for 100% of your packaging to be reusable, recyclable or compostable by 2025. That is to say, you are effectively committing to achieving a 30% effective recycling rate for each packaging category, in each and every country where you are putting that packaging on the market by 2025. While ensuring recycling works at scale in each and every market should be what we are collectively aiming for in the long term, you do need to consider if this is feasible by 2025 considering your portfolio and geographical coverage. As an example, many packaging categories that are 'recyclable in practice and at scale' e.g. PET, HDPE bottles, are not recyclable at 30% in the United States, but if you do have these packaging categories and are operating in this market, you will need to ensure these are recycled at 30% to claim recyclability of this packaging in this country.

For more information about these options, please read questions 4.8 and 4.10.

4.8 Provide further information regarding the recyclability assessment using a global approach.

[This question will be shown if you selected option 'A' in question 4.7] Format: multiple choice (single answer)

- A. We aligned fully with the 2023 Recycling Rate Survey results
- B. We deviated from the 2023 Recycling Rate Survey results for one or more packaging categories and provided additional evidence of the thresholds for recyclability 'in practice and at scale' (30% recycling rate for 400 million people) being met

Q: What data is required here?

You should select the appropriate answer based on your assessed recyclability percentage.

A. We aligned fully with the 2023 Recycling Rate Survey results This answer should be selected if any of the following applies:



- Your assessment aligns with the recycling rate survey results, i.e. you did not deviate for any of the packaging categories on whether there is evidence that they are recyclable in 'practice and at scale'
- If your packaging is not listed amongst the 18 packaging categories shown in the Recyclability Assessment Tool, but you have evidence of this packaging being recycled in practice and at scale (meeting the threshold of 30% recycling rate for 400 million people or 30% locally). If this is the case, we ask you to contact the reporting team in advance of submitting your report at reportingc@gmail.com.
- B. We deviated from the 2023 Recycling Rate Survey results for one or more packaging categories and provided additional evidence of the thresholds for recyclability 'in practice and at scale' (30% recycling rate for 400 million people) being met
 This answer should be selected if you did not align with the 2023 Recycling Rate Survey results for one or more packaging categories, but provided additional evidence that your packaging is recycled at a 30% recycling rate for at least 400 million people.

Q: Why is this data being requested?

To ensure consistency of reporting, and ensure signatories have the same understanding of what is recyclable 'in practice and at scale', signatories are asked to report their recyclability percentage according to the Global Commitment definition of recyclability and thresholds (see <u>Appendix II</u>), and according to the given methodology (two step assessment), which provides full transparency on the assessment done. We are also asking signatories to align with the 2023 Recycling Rate Survey results, but deviation is allowed in the case signatories are able to provide additional evidence that the 30%/400 million thresholds are being met that is not captured by the Survey, or evidence of a 30% recycling rate if using a local approach.

If a signatory deviates from the Survey results:

- This will be clearly displayed in the signatory's online individual report, along with the categories for which the deviation was applied to provide full transparency.
- In addition, when ranking by the percentage reusable, recyclable, or compostable in the <u>table</u> <u>summarising key metrics</u>, organisations who deviate from the 2023 Recycling Rate Survey are displayed at the bottom of the table as this percentage is not comparable with the percentages from signatories who did not deviate from the Recycling Rate Survey results.

Note:

The 2023 Recycling Rate Survey was conducted In response to feedback from signatories, and to support the assessment of whether the recyclability of a given category of plastic packaging is proven 'in practice and at scale'. Through this survey, we have collated data on recycling rates by packaging category across a broad range of geographies, the output of which should inform 'step 1' of your recyclability assessment and will be available for reference in the Recyclability Assessment Tool.

4.9 Provide information about your deviation and additional evidence that the thresholds of recyclability 'in practice and at scale' (30% recycling rate for at least 400 million people) are being met [This question will only be shown if you selected 'B' in question 4.8] Format: Free text entry and numbers

Q: What information is being requested here?

This question will ask you:

 To provide further information about the studies you use to claim recyclability (cell D15 of the Global Recyclability Assessment Tool in the 'OUTPUT' sheet) by completing the following sentence



to ensure you provide the right type of evidence: "We believe one or more categories meet the thresholds for recyclability 'in practice and at scale'; of 30% recycling rate for at least 400 million people based on the following evidence: [xxxx]. [max 500 characters]. You need to ensure the evidence provided:

- 1) concerns effective <u>recycling rates.</u> In some cases, evidence of a high collection-for-recycling rate (for example, > 50%) might be sufficient, however, data on <u>access to collection</u> for recycling will <u>not</u> be sufficient, as it does not provide information about how much of the packaging is actually being recycled. Evidence that a packaging is technically recyclable, 'designed for recycling', or that it could be captured in an existing recycling stream in future and if collection streams were established (but is not currently) is not sufficient to claim that a packaging is recyclable 'in practice and at scale'.
- 2) covers the full scope of the relevant packaging category you are assessing recyclability for and not just a subsection of this category (which may be recycled at a higher rate than packaging in the broader category which your packaging fits into)
- contains clear information regarding the source organisation, the date of publication, methodology used to calculate the data as well as recycling rate and geographies mentioned in the study

You may also want to provide a link to your website if you provide a complete overview of how you assess recyclability and supporting evidence used, which we encourage.

- Details about your deviation from the recycling rate survey should include:
 - Names of the packaging categories with deviations from the 2023 Recycling Rate
 Survey: these names should be based on the list displayed in the recycling rate survey results and Recyclability Assessment Tool (cell D13 in the 'OUPUT' sheet), or should be your own categorisation if the packaging category is not listed (i.e. you chose 'other' in the Recyclability Assessment Tool)
 - Percentage of overall packaging weight accounted for by the packaging categories for which the deviation was applied: this is the sum of the packaging categories you have deviated on (cell D14 in the Recyclability Assessment Tool 'OUTPUT' sheet) for example, if you have deviated on 'PP other rigid' and 'PET thermoforms', and these categories constitute 10% and 5% of your portfolio respectively, the number to enter should be the sum of these two categories (15%).

Q: Why has this data been requested and how will it be used?

In the event your organisation chooses to deviate from the Survey results, it is paramount that there is transparency on how your recyclability assessment was conducted to increase the credibility of your reported percentage of recyclable plastic packaging and anticipate questions about how the percentage was determined. You are therefore asked to be clear about which additional evidence you used to support recyclability claims, to disclose the packaging categories where the deviation was applied and the percentage of your total plastic packaging weight these categories represent, irrespective of whether you elected to publish your portfolio breakdown publicly. This information will be displayed in your online page.

4.10 Provide further information regarding the recyclability assessment done using a local approach [This question will be shown if you selected option 'B' in question 4.7] Format: multiple choice (single answer)

- A. We based our local assessment entirely on the countries and data displayed in the 2023 Recycling Rate Survey results (i.e. countries where responses provide evidence of a 30% recycling rate being achieved)
- B. We did not align (fully) with the 2023 Recycling Rate Survey results and provided additional evidence of the 30% recycling rate threshold being met in specific markets



Q: What data is required here?

You should select the appropriate answer regarding your assessed recyclability percentage.

A. We based our local assessment entirely on the countries and data displayed in the 2023 Recycling Rate Survey results (i.e. countries where responses provide evidence of a 30% recycling rate being achieved)

This answer should be selected if:

- You used a 'local approach' across all your portfolio and countries of operation, based solely on the 2023 Recycling Rate Survey results (for example, you operate only in Australia and therefore want to align on the categories that are recyclable above 30% recycling rate in this country according to the survey results, irrespective of whether the categories are recyclable in practice and at scale globally).
- Note, if you use data points other than the 2023 Recycling Rate Survey results, you must select option B.
- B. We did not align (fully) with the 2023 Recycling Rate Survey results and provided additional evidence of the 30% recycling rate threshold being met in specific markets This answer should be selected if:
 - You used a 'local approach' across all your portfolio and countries of operation, based on evidence (meeting the 30% recycling rate threshold in these markets) in addition to that provided in the 2023 Recycling Rate Survey results.
 - Note: the 'local approach' must be applied across all packaging categories and geographies it cannot be applied only for certain categories of packaging, with other categories assessed using the 30%/400 million thresholds.

Q: Why is this data being requested?

To ensure consistency of reporting, and that signatories have the same understanding of what is recyclable 'in practice and at scale', signatories are asked to report their recyclability percentage according to the Global Commitment definition of recyclability and thresholds (see <u>Appendix II</u>), and according to the given methodology (two step assessment), which provides full transparency on the assessment done. We are also asking signatories to align with the 2023 Recycling Rate Survey results, but deviation is allowed in the case signatories have additional evidence that the 30%/400 million thresholds are being met that is not captured by the Survey, or evidence of 30% recycling rate if using a local approach.

If a signatory deviates from the Survey results:

- This will be clearly displayed in the signatory's online page, along with the categories where the deviation was applied to provide full transparency.
- In addition, when ranking by the percentage reusable, recyclable, or compostable in the online table summarising key metrics, organisations who deviate from the 2023 Recycling Rate Survey are displayed at the bottom of the table as their percentage is not comparable with the percentages from signatories who did not deviate from the Recycling Rate Survey results.

Note:

The <u>2023 Recycling Rate Survey</u> was conducted In response to feedback from signatories, and to support the assessment of whether the recyclability of a given category of plastic packaging is proven 'in practice and at scale'. Through this survey, we have collated data on recycling rates by packaging category across a broad range of geographies, the output of which should inform 'step 1' of your recyclability assessment and will be available for reference in the reporting template.



4.11 Provide information about how you have deviated from the results of the 2023 Recycling Rate Survey and additional data provided as evidence of the recycling rate threshold of 30% being met at the local level

[This question will only be shown if you selected 'B' in question 4.10.] Format: Free text entry and numbers

Q: What information is being requested here?

This question will ask you:

- For packaging assessed as not recyclable in categories which are indicated as recyclable according to the results of the 2023 Recycling Rate Survey:
 - Details of which packaging categories this applies to and the geographies in which you are assessing them as not recyclable [max 750 characters] (cell D13 of the 'OUTPUT' sheet). This could for instance include 'HDPE bottles in France' in case you considered them not recyclable in this geographical area while these are considered recyclable in the 2023 Recycling Rate Survey results.
 - The percentage of your total packaging weight accounted for by the packaging categories and geographies mentioned above (cell D14 of the 'OUTPUT sheet).
- For packaging assessed as recyclable, in categories which are not indicated as recyclable according to the results of the 2023 Recycling Rate Survey including:
 - Details of which packaging categories this applies to and the geographies in which you are assessing them as recyclable (cell D15 of the 'OUTPUT' sheet), for example, this could include 'PP other rigids in the Netherlands' in case you considered them as recyclable in this geographical area while these are considered non-recyclable in the 2023 Recycling Rate Survey results . [max 750 characters]
 - The percentage of your total packaging weight accounted for by the packaging categories and geographies mentioned above (cell D16 of the 'OUTPUT' sheet).
- For additional evidence used to support these claims of recyclability for the different packaging categories and markets above (cell D17 of the 'OUTPUT' sheet). The evidence provided should meet the 30% recycling rate across the relevant markets. [max 750 characters]. You need to ensure the evidence provided:
 - 1) concerns effective <u>recycling rates.</u> In some cases, evidence of a high collection-for-recycling rate (for example, > 50%) might be sufficient, however, data on <u>access to collection</u> for recycling will <u>not</u> be sufficient, as it does not give information about how much of the packaging is actually being recycled. Evidence that a packaging is technically recyclable, 'designed for recycling', or that it could be captured in an existing recycling stream in future and if collection streams were established (but is not currently) is not sufficient to claim that a packaging is recyclable 'in practice and at scale'.
 - covers the full scope of the relevant packaging category you are assessing recyclability
 for and not just a subsection of this category (which may be recycled at a higher rate than
 packaging in the broader category)
 - contains clear information regarding the source organisation, the date of publication, methodology used to calculate the data as well as recycling rate and geographies mentioned in the study

Note, you might want to provide a link to your website if you provide a complete overview of how you assess recyclability and supported evidence used, which we encourage.

Q: Why has this data been requested and how will it be used?



While you can deviate from the survey results, it is paramount that there is transparency on how your recyclability assessment was conducted to increase the credibility of your reported percentage of recyclable plastic packaging and anticipate questions about how the percentage was determined. You are therefore asked to be clear about which additional evidence you used to support recyclability claims, to disclose the packaging categories where the deviation was applied and the percentage of your total plastic packaging weight these categories represent, irrespective of whether you elected to publish your portfolio breakdown publicly. This information will be displayed in your online page.

4.12 OPTIONAL METRIC - Provide the percentage of packaging 'designed for recycling' <u>over the reporting period</u> (percentage of total 'new plastic packaging' weight, latest year)

Format: number

Note: this is an optional question

If you choose to report on this metric, the number imputed should be the one from your Recyclability Assessment Tool (cell D17 in the 'OUTPUT' sheet of the Global Recyclability Assessment Tool or cell D19 in the 'OUTPUT' sheet of the Local Recyclability Assessment Tool)

Q: What data is required here and how will it be used?

This optional metric does not replace the headline metric of recyclability 'in practice and at scale', but is there to enable signatories to show progress on efforts taken to better design their packaging that is not immediately reflected in recyclability 'in practice and at scale'. The data, if submitted, will be shown in your individual online report under the section "100% reusable, recyclable and compostable plastic packaging". Given that this year we will have two years of data to show on this metric, we are exploring the option to give this metric more visibility in this year's report. Therefore, while optional, we encourage all signatories to report on this metric.

Q: How should the percentage 'designed for recycling' be calculated?

The percentage of packaging that is 'designed for recycling' is computed automatically in the Recyclability Assessment Tool as step 2 (i.e it is the percentage of packaging that 'fits' the system for recycling). While the percentage 'recyclable in practice and at scale' takes into account both step 1 and step 2, the percentage 'designed for recycling' only takes into account the step 2 of your assessment. To ensure consistency, the percentage generated by the Recyclability Assessment Tool is the only percentage that should be submitted by signatories.

Q: What counts as packaging 'designed for recycling'

Packaging that is 'designed for recycling' should easily be recycled by current recycling technologies. More information about what can be counted as packaging designed for recycling is provided in Appendix II.

4.13 Provide additional information to help correctly interpret your percentage of packaging that is 'designed for recycling'

[This question will only be shown if you entered a number in question 4.12.] Format: Free text entry [max. 500 characters]

Q: What information is required here and how will it be used?

To ensure full transparency, signatories electing to report on this percentage are asked to provide information about the categories of packaging that are considered 'designed for recycling' and about the guidelines (for example, CEFLEX, APR, PRE, Consumer Goods Forum Golden Design Rules) used to determine this percentage.

Example:



• "We consider our transparent PET bottles, HDPE bottles as well as our mono-material flexible packaging (the latter representing [x]% of our portfolio) as designed for recycling. We used APR guidelines."

This information will be disclosed in your online report.

4.14 Provide any additional information that is important to correctly interpret any of the other quantitative data submitted in this section (question 4.1 onwards)

Format: Free text entry [max. 500 characters]

Q: What sort of information should be provided here?

Include any methodology used to gather this data or any other information you feel may be of relevance to your reported plastic packaging weight, for example, if you have undergone or foresee any changes to/within your organisation likely to significantly affect your plastic packaging weight including acquisitions or divestments, a shift in material choices or other.

Note, if you submitted your plastic packaging weight in the 2022 reporting cycle, the percentage change between this year and last will be displayed. You will be asked to provide an explanation if there is a significant increase (> 5%).

4.15 Provide a link if you have published additional data related to your plastic packaging through other channels

Format: URL entry

Q: What sort of information could be provided here?

Additional data on your packaging portfolio (beyond packaging weight): Several signatories have published additional data on their packaging portfolio (beyond tonnages). If you have done so or want to do this now, you can add a link to such data published on your website or in a report. Relevant metrics could include:

- Plastic packaging split by region and material-format type (for example, PET bottles, LDPE film, PP pots), as these have a significant influence on the after-use fate of packaging
- Plastic packaging number of units. Unit data is important as, in conjunction with weight data, it
 provides more transparency around the plastic packaging mix of reporting organisations: for
 example 30 units of 1 gram could have a different impact than 1 unit of 30 grams
- Share of business in reuse or packaging-free models
- Actual fate (for example: percentage reused, percentage recycled, percentage landfilled, percentage ending up in the environment) of plastic packaging put on the market
- Similar data for other (non-plastic) packaging materials, such as paper, aluminium, and glass (in order not to simply shift issues to other materials), and ideally also for non-packaging plastic products in your portfolio

Additional transparency on your recyclability assessment: As well as sharing a completed Excel template for your recyclability assessment for the Ellen MacArthur Foundation's internal use, signatories are encouraged to provide public transparency about the data and assumptions used in their recyclability assessment. This can be done by providing a link to a web page or online document where you provide information about the data and assumptions used in your recyclability assessment. Ideally this would include most of the information provided in the Excel template, represented in a more visually appealing format for publication.

Q: Why has this data been requested and how will it be used?



The Global Commitment encourages all signatories to increase transparency on their packaging footprints given their importance in tracking progress on contributions to global plastics waste and pollution issues and solutions. You have already taken a first step in creating transparency by joining the Global Commitment and agreeing to report publicly on your progress annually. You may have also taken a significant step in choosing to disclose publicly your annual tonnage plastic packaging footprint as part of this reporting. In the 2021 reporting cycle, 64% of packaged goods companies, packaging producers, retailers and food service providers disclosed their portfolio split.

The Global Commitment also recognises that, due to the inherent complexities of the plastics debate, a business's contribution to plastic waste and pollution cannot be simply measured by weight alone. For example, as referenced above, the waste and pollution impact of a tonne of plastic packaging can vary significantly depending on its material-format type and on where it was put on the market.

As such, to provide full transparency on your business's contribution to plastic waste and pollution issues and solutions, you are encouraged to extend the data provided on weight and commitments with the list of metrics provided in the guidance above.

Reduction targets

[This section is only applicable for packaged goods companies, retailers, and food service providers.]

From 2021, it is a mandatory requirement for packaged goods companies, retailers, and food service provider signatories of the Global Commitment to set a quantitative 2025 target to reduce the use of plastic and/or virgin plastic in packaging. The platform will display how your <u>quantitative</u> progress, made during the reporting period, will be calculated and will ask you to report <u>quantitatively</u> on the actions contributing to achieving your target through already existing questions on elimination, reuse, and post-consumer recycled content. You can find in the section below information regarding:

- How your reduction of total plastic packaging/virgin plastic in packaging is calculated in the reporting platform and how it will be displayed in your individual signatory report
- How your reduction target should be adjusted or updated following significant structural changes to your business
- How to quantitatively report on specific actions you have taken or plan to take that contribute towards achieving your reduction target
- How your reduction target should be achieved
- What the scope of the reduction target is

Q: How will your change in total plastic packaging/virgin plastic in packaging be calculated and how will it be displayed in your individual signatory report?

Depending on whether you have a virgin, total, or dual (i.e. virgin and total) reduction target, the reporting platform will display the following information:

For signatories with a virgin reduction target

Based on your submitted data, we will display in your <u>online individual progress report</u> that you have decreased/increased your virgin plastic packaging weight by X% between 20XX and 2022(total progress to date). Your 2025 virgin reduction target of Y% from 20XX to 2025 will be displayed alongside your total progress to date.



X% = the percentage reduction/increase between your baseline virgin plastic packaging weight³ and your virgin plastic packaging weight for the latest reporting period.

Y% = the percentage reduction in your virgin plastic packaging weight to be achieved by 2025, as submitted in your reduction target form.

20XX = the baseline year your organisation has submitted in your reduction target form.

Please note, you will be able to see your baseline data (total plastic packaging weight, post-consumer recycled content and pre-consumer recycled content) in question 3.1.

If your baseline virgin plastic packaging needs to be updated, you will need to update your total plastic packaging weight, your post-consumer recycled content and/or pre-consumer recycled content in question 3.1/3.2 and will need to provide an explanation regarding the reason for this update in question 3.3.

For signatories with a total plastic packaging reduction target

Based on your submitted data, we will display in your <u>online individual progress report</u> that you have decreased/increased your total plastic packaging by X% between 20XX and 2022 (total progress to date). Your 2025 reduction target of Y% from 20XX to 2025 will be displayed alongside your total progress to date.

X% = the percentage reduction/increase between your baseline plastic packaging weight (as displayed in question 3.1 or 3.2 if you have updated this metric) and your total plastic packaging weight for the latest reporting period (as provided in question 4.1).

Y% = the percentage reduction in total plastic packaging weight to be achieved by 2025, as submitted in your reduction target form.

20XX = the baseline year your organisation has submitted in your reduction target form.

Please note, you will be able to see your baseline plastic packaging weight in question 3.1. If this metric needs to be updated, you will be able to do so in question 3.2 and will need to provide an explanation regarding the reason for this update in question 3.3.

For signatories with a dual reduction target (total plastic packaging and virgin plastic packaging)

Based on your submitted data, we will display in your <u>online individual progress report</u> that you have decreased/increased your virgin plastic packaging by X% between 20XX and 2022 and decreased/increased your total plastic packaging weight by Z metric tonnes (total progress to date). Your 2025 reduction target of Y% (virgin plastic) and W metric tonnes (total plastic packaging) from 20XX to 2025 will be displayed alongside your total progress to date.

X% = the percentage reduction/increase between your baseline virgin plastic packaging weight⁴ and your virgin plastic packaging weight for the latest reporting period.

Y% = the percentage reduction in your virgin plastic packaging weight to be achieved by 2025, as submitted in your reduction target form.

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³ Virgin plastic packaging weight = (1 – post-consumer recycled content – pre-consumer recycled content) * total plastic packaging weight.

⁴ Virgin plastic packaging weight = (1 – post-consumer recycled content – pre-consumer recycled content) * total plastic packaging weight.



Z metric tonnes = the decrease/increase in metric tonnes between your baseline total plastic packaging weight (as displayed in question 3.1 or 3.2 if you updated it) and your total plastic packaging weight (as displayed in question 4.1) for the latest reporting period.

W metric tonnes = the total plastic packaging weight you aim to eliminate by 2025 as submitted in your reduction target form.

20XX = the baseline year your organisation has submitted in your reduction target form.

Please note, you will be able to see your baseline data (total plastic packaging weight, post-consumer recycled content and pre-consumer recycled content) in question 3.1.

If your baseline virgin/total plastic packaging needs to be updated, you will be able to update your total plastic packaging weight, your post-consumer recycled content or/and pre-consumer recycled content in question 3.1/3.2 and will need to provide an explanation regarding the reason for this update in question 3.3.

Q: How should your data be updated or target adjusted following improvement in data quality or significant structural changes to our business? REVISED

- If you need to update prior years' data to ensure the consistency of the data year on year (to reflect structural changes or better data quality) but don't need to update your targets, please do so in the section: Prior years' quantitative data and update.
- If your targets need adjustment or updating, both downward or upward, following significant structural changes to your business, you will need approval from the Ellen MacArthur Foundation.
 Please refer to section <u>prior years' quantitative data and update</u> for more information on when and how to adjust reduction targets.

Q: How should you quantitatively report on specific actions you have taken or plan to take that contribute towards achieving our reduction target?

Actions taken or planned that contribute to your reduction target can be reported as such:

- If you have eliminated or planned to eliminate unnecessary and problematic plastic packaging that contributed to progressing on your reduction target, this should be reported under the elimination section (questions 6.4 and 6.7)
- If your actions (planned or taken) on reuse have contributed to progressing on your reduction target, this should be reported under the reuse models (questions 7.6 and 7.15).
- If your actions planned or taken on increasing post-consumer recycled content have contributed to progressing on your virgin reduction target, this should be reported under the post-consumer recycled content section (question 9.1 and 9.2).

Q: How should your reduction target be achieved?

To be in line with circular economy principles, any reduction target and strategy should focus its underlying delivery mechanisms on elimination - including both direct elimination of packaging that does not serve an essential function and innovative elimination of packaging that does - and shifting to reuse models. While material substitution and light-weighting are part of the mix of levers to be considered, a simplistic approach focusing predominantly on these two levers would not necessarily realise the desired shift towards a circular economy, and could come with unintended consequences if not addressed from a system perspective.

If the target is expressed as a virgin reduction target, these efforts can be complemented with efforts to increase recycled content. In that case, we expect you to underpin your virgin reduction target with a comprehensive set of solutions. Given the need for reduction (and not just virgin reduction) as part of the



solution, virgin reduction targets are expected to be underpinned by efforts on reuse and elimination, and not to be exclusively based on increasing recycled content (otherwise it would merely be a different expression of your already existing recycled content target).

Q: What is the scope of the reduction target?

The scope of your reduction target should be the same as for your other commitments under the Global Commitment i.e. this metric includes the reduction of all plastic packaging put on the market by all business units. This includes both consumer-facing and non-consumer facing plastic packaging (i.e. primary, secondary and tertiary packaging) and covers all packaging formats and functions.

Product applications of packaging

5.1 Indicate the product applications of your packaging (select all that apply)

Format: Tick box (select all that apply)

- Alcoholic beverages
- Chemicals in a B2B context (for example for industrial or agricultural use)
- Cleaning products (for example home care, dishwashing, fabric care)
- Clothing & apparel
- Cosmetics & personal care
- Electronics
- Food & nutrition
- Furniture, furnishings & household items
- Home improvement & gardening
- Non-alcoholic beverages
- Pet & animal supplies
- Pharmaceutical & medical goods
- Tobacco
- Toys
- Product-agnostic packaging (for example, shrink wrap, pallets)
- Other (please specify below)

Note: List based on adapted Statista Consumer Goods and FMCG industry sub-sector list.⁵

Q: Why has this data been requested and how will it be used?

This data will give context to your packaging portfolio and reporting, and allow us to better understand trends across the signatory group based on product range. It may also be used for analysis to provide insights for the 2023 Progress Report.

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⁵ Statista list available at https://www.statista.com/markets/415/consumer-goods-fmcg/



Progress on elimination of problematic and unnecessary packaging

- 6.1 Provide examples of where you have fully eliminated or reduced use of problematic or unnecessary packaging <u>materials/additives</u> over the reporting period (provide up to ten examples)
- **6.2** Provide examples of where you have fully eliminated or reduced use of problematic or unnecessary packaging <u>formats</u> over the reporting period (provide up to ten examples)
- **6.3** Provide examples of where you have fully eliminated or reduced use of problematic or unnecessary packaging <u>components</u> over the reporting period (provide up to ten examples)

Format: Dropdown list/number entry/free text entry

Q: What data is being requested here?

In each of these questions you will have the opportunity to provide up to ten examples of materials, formats, or components eliminated or reduced during the reporting period.

For each example you will be asked:

- What packaging have you eliminated? Select the category of packaging eliminated or reduced from a dropdown list. There will be an option to select 'other' for each
- How much of the packaging have you eliminated?
 - Provide the proportion of the category (percentage of total weight for that material/format/component) eliminated
 - Provide the quantity of packaging eliminated in metric tonnes and/or units (where relevant)
- What method of elimination did you use? Select the primary method from a dropdown list (more information below). If you have used more than one method for the same category of packaging and would like to highlight both, please enter these as separate examples
- Other details [max 500 characters]: Provide any (brief) additional details such as the specific category of packaging, including if 'other', technologies used/innovators you are working with or specific brands or products involved.

Q: What if we have more or less than ten examples?

There is no expectation that you provide the maximum number of examples (ten) for each question - the option is there to provide flexibility for those organisations who may have more to report. If you have more than ten examples please select the most impactful or innovative examples that you would like to share. There is flexibility to provide an overview of other examples not included here in your answer to question 6.4.

Q: What is in this list of packaging materials, formats and components and how was this list compiled A long list of common categories is provided as follows (categories provided in the questionnaire are indicated, with additional explanation, not included in the online questionnaire options, in brackets):

- Materials/additives:
 - o EPS
 - Metallised films
 - o Multilayer materials
 - o PS
 - o PVC
 - o PVDC
 - PETG in rigid plastic packaging
 - Other material
 - Undetectable carbon black
 - Other pigment/additive
- Formats:



- o Film very small e.g. portion size sachets (sauce, shampoo, coffee), individual wrappers
- Film B2C mono-material, clear e.g. fruit and vegetable packaging, clothing, perfume wrapper
- o Film B2C other (opaque, printed, multi-material) e.g. crisps packaging, meat packaging
- o Film B2B e.g. pallet wrap
- Rigids B2C beverage bottles
- Rigids B2C household/personal products bottles
- Rigids B2C other (e.g. pots, tubs and trays)
- B2B rigids
- Single-use carrier bags
- Single-use cutlery/serveware
- Single-use hangers (for clothing)
- Single-use straws
- Other formats

Components:

- Labels/stickers/sleeves
- Lids/closures
- Plastic windows (in cardboard boxes)
- Pumps/trigger sprays
- o Tear-offs
- Other components

The list was compiled by the Ellen MacArthur Foundation's Plastics Initiative team based on items they have seen eliminated, including by Global Commitment signatories. The Ellen MacArthur Foundation makes no claims or assertions regarding the accuracy, completeness or appropriateness of this list. If you believe your organisation has other relevant categories, we would welcome details from you.

Q: What if we used more than one method of elimination to deliver reduction or elimination of a category of packaging?

If you have used more than one method for the same category of packaging and would like to highlight both, please enter these as separate examples.

Q: What are the methods to change the packaging from which we will need to select? The following options are offered (additional explanation is provided in non-bold text):

- Direct elimination: the packaging (material/format/component) does not serve an essential function and is being completely removed without being replaced with another material/format/component (eg. film packaging on multi-buy tins)
- Innovative elimination: the packaging (material/format/component) does serve an essential function but is being eliminated through innovation with the function being achieved in a different way. This involves rethinking the product, packaging, and delivery model in order to eliminate (for example, dry misting technology, edible coating for fruits and vegetables)
- **Reuse 'refill' model**: the packaging is eliminated through switching to a refill model (for more information on refill and other reuse models (please see the Upstream Innovation Guide)
- **Reuse 'return' model:** the packaging is eliminated through switching to a return model (for more information on return and other reuse models (please see the <u>Upstream Innovation Guide</u>)
- Substitution to mono-material plastic
- Substitution to compostable plastic
- Substitution to another plastic: this includes, for instance, substituting a material (for example, PVC) to another plastic. Note, substituting to a mono-material plastic should be accounted for under 'substitution to mono-material plastic'. Substituting plastic to recycled plastic should <u>not</u> be accounted for under this section, it should only be reported under question 9.1 on post-consumer recycled content.



- **Substitution to paper:** this includes substituting a material, format, or component to a paper alternative (for example, PS to a paper alternative)
- Substitution to aluminium/glass
- **Substitution to another material:** substitution to material other than plastic/compostable plastic (for example, textile, etc)
- **Removal of a pigment/additive:** removal of carbon black pigment, coloured pigments etc. (applicable for material removal only)
- **Lightweighting:** lightweighting/downgauging a material (applicable for material only as this does not constitute a format being removed)
- Other methods of elimination

Q: Which examples should be included under materials/additives (Q6.1) vs formats (Q6.2)? Elimination of a format (Q6.2) applies where the whole format has been eliminated (for example, single-use plastic cutlery being eliminated, or plastic packaging for fruit and vegetables being replaced with edible coatings). However, if packaging has been lightweighted, made transparent, or changed from multilayer packaging to mono-layer packaging, the original material has been eliminated but the format remains the same. As such, these latter examples should only be included under 'materials/additives' in question 6.1.

Q: How should the proportion of material/format/component eliminated be calculated?

The proportion of packaging format/material or components eliminated should be as a proportion of all of your packaging for the specific format/material/component mentioned. This should be as a proportion of the total weight of the format/material/component in your portfolio, not as a proportion of your total plastic packaging weight, or for a specific product segment, brand or product application.

Examples:

- If you eliminated 10 metric tonnes of PVC, this should be calculated as a percentage of the total tonnage of PVC in your portfolio, not your total plastic packaging tonnage.
- If you eliminated 100 single-use plastic bags, this should be calculated as a percentage of the total number of single-use bags across all of your portfolio, not for a specific brand and not as a proportion of your total plastic packaging units.
- If you removed 500,000 recycling-incompatible labels, this should be calculated as a percentage of the total number of recycling-incompatible labels in your portfolio.
- If you eliminated pigments across 500,000 PET bottles, this should be as a proportion of the total number of PET bottles with pigments in your portfolio.

Q: What constitutes problematic or unnecessary plastic packaging?

As set out in the Appendix of Common Definitions in the Global Commitment Business Signatory Pack, the following list of criteria is provided to help identify problematic or unnecessary plastic packaging materials, formats or components:

- 1. It is not reusable, recyclable or compostable (as per the definitions provided in the appendices of this document)
- 2. It contains, or its manufacturing requires, hazardous chemicals that pose a significant risk to human⁶ health or the environment (applying the precautionary principle)
- 3. It can be avoided (or replaced by a reuse model) while maintaining utility
- 4. It hinders or disrupts the recyclability or compostability of other items
- 5. It has a high likelihood of being littered or ending up in the natural environment

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⁶ Hazardous chemicals are those that show intrinsically hazardous properties: persistent, bio-accumulative and toxic (PBT); very persistent and very bio-accumulative (vPvB); carcinogenic, mutagenic, and toxic for reproduction (CMR); endocrine disruptors (ED); or equivalent concern, not just those that have been regulated or restricted in other regions (Source: Roadmap to Zero, definition based on EU REACH regulation - http://www.roadmaptozero.com/).



Q: Why has this data been requested and how will it be used?

This data will provide transparency on your business's individual actions to change your packaging to achieve your commitments and help build our understanding of trends in elimination/changes made across the Global Commitment signatory group, including where businesses are focusing their efforts (which packaging are being targeted, which changes are being implemented and by what means). The structured format of the question will improve the ease of deriving and communicating these trends across the signatory group.

6.4 Describe the activities and progress you have made <u>over the reporting period</u> against your commitment to take action to eliminate problematic or unnecessary plastic packaging by **2025** Format: Free text entry [max. 1000 characters]

Q: What sort of information should be included here?

Describe actions taken and highlight achievements to eliminate problematic or unnecessary packaging. Actions reported here should ideally focus on elimination of the packaging (including direct elimination and innovative elimination). Please describe how the actions you have taken on eliminating unnecessary and problematic plastic packaging have contributed to progress towards your total plastic packaging reduction target and/or virgin reduction target. Other actions taken to improve recyclability/reusability/add recycled content should ideally be captured under the relevant questions.

You may wish to refer here to any innovators or partners you are working with to make progress on your elimination efforts as well as any drivers or enabling factors (for example, establishment of/efforts to deliver on reduction targets, changes in the regulatory environment, new internal resources) that are helping you to make progress on your commitment. Ensure that the measures and activities you refer to are concrete and specific, and where possible quantitative.

Examples:

- "In 2023, we implemented dry misting technology to keep vegetables fresh without the need for plastic packaging in all stores in [country x, y, z]. This enabled us to eliminate [y] tonnes of plastic packaging annually."
- "We revised the way we package our goods across all e-commerce delivery (by implementing reusable bags) and eliminated unnecessary layers, which saved [x] tonnes of plastic packaging per year."

6.5 Indicate which of the following plastic packaging materials, formats and components your organisation currently has in its portfolio

Format: Tick box (select all that apply)

Q: What is in this list of packaging formats and materials and how was this list compiled? The list is provided as follows (categories provided in the questionnaire are indicated in bold, with additional explanation, where relevant alongside in brackets):

- Materials/additives:
 - o EPS
 - Metallised films
 - Multilayer materials
 - o PETG in rigid plastic packaging
 - o PS
 - o PVC
 - PVDC
 - Undetectable carbon black



o Other pigment/additive

Formats:

- o Film very small e.g. portion size sachets (sauce, shampoo, coffee), individual wrappers
- Film B2C mono-material, clear e.g. fruit and vegetable packaging, clothing, perfume wrappers
- o Film B2C other (opaque, printed, multi-material) e.g. crisps packaging, meat packaging
- o Film B2B e.g. pallet wrap
- Rigids B2C beverage bottles
- Rigids B2C household/personal products bottles
- Rigids B2C other e.g. pots, tubs and trays
- B2B rigids
- Single-use carrier bags
- Single-use cutlery/serveware
- Single-use hangers (for clothing)
- Single-use straws

Components:

- Labels/stickers/sleeves
- Lids/closures
- Plastic windows (in cardboard boxes)
- Pumps/trigger sprays
- Tear-offs

The list was compiled by the Ellen MacArthur Foundation's Plastics Initiative team based on items they have seen being eliminated, including by Global Commitment signatories. The Ellen MacArthur Foundation makes no claims or assertions regarding the accuracy, completeness or appropriateness of this list.

Q: Why has this data been requested and how will it be used?

This data will help build our understanding of trends in elimination across the signatory group and facilitate the ease of communicating these trends. It will not be published on an individual signatory basis.

6.6 Indicate whether you have plans to fully eliminate or reduce any of the following categories of plastic packaging, prior to the end of 2025

Format: Tick box, dropdown and number entry

- Do you have plans to partially or wholly eliminate this category? (select all that apply)
- Proportion of the category (percentage of total weight for that packaging) to be eliminated
- Year by which this elimination is planned to be achieved
- Quantity of packaging to be eliminated in metric tonnes or/and units (if available, and where relevant)
- Other details [max 500 characters]: provide any (brief) additional details such as the specific category of packaging, or specific brands or products involved

Q: What data is being requested here?

The above data will be requested for each of the categories of packaging identified as being in your portfolio in your answer to question 6.5.

You will also be able to provide details for two 'other' categories, for which you should make clear what packaging is in scope. If you do not select any categories in your answer to 6.5 you will just see these two rows to enter 'other' categories.

Q: How should the proportion of material/format/component to be eliminated be calculated?

The proportion of packaging format/material or components to be eliminated should be as a proportion of the total weight of the relevant format/material/component in your portfolio, not as a proportion of your



total plastic packaging weight, or for a specific product segment, brand or product application. For examples on how this could look like, please see 'Q: How should the proportion of material/format/component eliminated be calculated?' in questions 6.1-6.3 above.

Q: Why has this data been requested and how will it be used?

This data will help build our understanding of your individual activity on elimination as well as trends in elimination across the signatory group, including which items are most commonly being planned to be eliminated, and facilitate the ease of communicating these trends.

6.7 Provide an overview of your <u>planned actions</u> against your commitment to take action to eliminate problematic or unnecessary plastic packaging by 2025

Format: Free text entry [max. 1000 characters]

Q: What sort of information should be provided here?

Provide an overview of your future plans, investments and targets relating to elimination, being as concrete and specific as possible. Ideally actions should focus on pure elimination of the packaging (including direct elimination and innovative elimination), while other actions taken to improve recyclability/reusability/add recycled content should be captured under the relevant sections. Please describe how the actions you plan to take on eliminating unnecessary and problematic plastic packaging will contribute to progress towards your total plastic packaging reduction target and/or virgin reduction target. All forward looking statements should ideally be time-bound, and expected impact quantified wherever possible.

Examples:

- "By 2023, we will not provide any single use plastic bags in our stores, which will eliminate [x] tonnes of plastic packaging per year."
- "We are partnering with [organisation x] to use edible coatings for our fruits and vegetables across 50% of our stores in the United States. This will be implemented in 2023 and will reduce plastic packaging by [x] tonnes per year."

Progress on moving from single use towards reuse models, where relevant

7.1 Actions taken against your commitment to move from single use towards reuse models, where relevant - indicate the stage of implementing reuse models your organisation has reached <u>over the reporting period</u>

Format: Tick box (select all that apply)

- A. Recent or in-progress pilots of reuse models for new products or packaging
- B. Reuse models in place for non-consumer facing packaging
- C. Reuse models in place for consumer facing products or packaging
- D. None of the above

Q: Why has this data been requested and how will it be used?

If you select either of A, B or C you will be asked further questions (7.2 to 7.5) to enable you to share more details about your relevant activities on reuse. Recognising signatories are at different stages of a journey to shift from single-use towards reuse business models, this data will be used to publicly show progress on that journey for individual organisations. It will also be aggregated to show trends for the full signatory group.



7.2 Provide the number of pilots of reuse delivery models you have launched over the reporting period

Format: Number entry

[This will only be required if you answered 'A' in question 7.1]

Q: What information is being requested here?

For this question you will simply be asked to state the number of pilots you have launched over the reporting period. More information about your pilots should be provided in your answer to question 7.6.

Q: Why has this data been requested and how will it be used?

This data will provide some insight into the extent of your piloting activities and will also be aggregated across the signatory group to give readers of the 2023 Progress Report a sense of the current scale of exploration of reuse models, including tracking vs last year.

7.3 Provide the number of product lines for which you offer reuse solutions to your customers today (consumer facing packaging only)

[This will only be required if you answered 'C' in question 7.1]
Format: Number entry and free text entry (definition of 'product line') [max. 500 characters}

Q: What information is being requested here?

For this question you will be asked to provide the number of product lines across which you offer reuse solutions to your customers today, as well as the total number of product lines across your entire portfolio, and how these product lines have been defined (recognising this may differ by sector).

While the exact definition of product lines used may vary across signatories, it should be granular enough to provide sufficient transparency to the readers regarding the availability of reuse models across your product offering. Ideally, this should take into consideration both the product categories and the brands (for example, shampoo for one of your brands would be considered a product line). Product lines such as 'food', 'cold beverages' are too broad to provide sufficient transparency.

Q: Why has this data been requested and how will it be used?

This enables an understanding of availability of reuse models in terms of product portfolio coverage.

7.4 Indicate where (in which regions) you offer reuse solutions to your customers today (select all that apply)

[This will only be required if you answered 'B.' or 'C.' in question 7.1] Format: Tick box (select all that apply)

Q: What information is being requested here?

This is a simple tick box exercise against a list of regions which will be provided based on your answers to question 1.6. Details about in which <u>countries</u> (as opposed to supra-national regions) your reuse solutions are available should be provided as part of your answer to question 7.5. You should only include information about reuse models in place at the time of reporting. Pilots and trials that are not currently running, or have a confirmed end point with no plans for expansion or further roll out, should not be included.

Q: Why has this data been requested and how will it be used?

This data will provide transparency on where your business's individual actions on reuse are focused geographically and, looking at trends more broadly across the signatory group, where in the world reuse models are most commonly in place today, and where there may be less activity.



7.5 Confirm which types of reuse models you have in place today for different products, and in which markets

[This will only be required if you answered 'B.' or 'C.' in question 7.1] Format: Table (multiple choice/free text entry)

Q: What information is being requested here?

This question will ask you, for each product application relevant for your portfolio, as identified as part of your answer to question 5.1:

- What type of reuse models you have in place today (if any) between
 - o B2B
 - o Refill on the go
 - o Refill at home
 - o Return on the go
 - Return from home
- In which markets (specifying countries) those models are available today [max 200 characters]. If your reuse models are implemented in more than five countries, we encourage you to identify the broader region (for example, Southeast Asia) and mention the number of countries
- Other details [max 200 characters]. Specify the products for which these reuse models are
 applicable, for example, concentrated pods, refill for pet foods as well as any innovators you are
 working with to implement these models.

You should <u>only</u> include information here about reuse models in place at the time of reporting. Pilots and trials that are not currently running, or have a confirmed end point, should not be included.

Q: How are these reuse models defined?

Reuse models are categorised based on the following types:

- **Refill at home:** users refill their reusable containers at home (for example, with refills delivered through a subscription service)
- **Refill on the go:** users refill their reusable container away from home (for example, at an in-store dispensing system)
- **Return from home:** packaging is picked up from home by a collection service (for example, by a logistics company)
- **Return on the go:** users return the packaging at a store or drop-off point (for example, in a deposit return machine or a mailbox)
- B2B: business-to-business reuse models include for instance companies reusing their own transport packaging, or industry-wide reuse systems based on interconnected operators managing a shared set of standardised, reusable packaging

For more information on the different reuse models, please refer to the Upstream Innovation Guide.

Q: Why has this data been requested and how will it be used?

This question enables us to capture data about the reuse models you have in place in a structured way, to ensure it is both easy to understand as part of your individual report, and also possible to easily identify and communicate trends on reuse activity across the entire signatory group.

7.6 Provide any other information about activities and progress you have made <u>over the reporting</u> <u>period</u> against your commitment to take action to move from single-use towards reuse models where relevant by 2025

Format: Free text entry [max. 1000 characters]



Q: What sort of information should be included here?

Describe actions taken and highlight achievements that you have not provided in response to the questions above. Please describe how the actions you have taken on moving from single-use towards reuse models have contributed to progress towards your total plastic packaging reduction target and/or virgin reduction target. You may wish to refer here to any partners/innovators you are working with on reuse, as well as drivers or enabling factors (for example, changes in the regulatory environment, new internal resources) that are helping you to make progress on your commitment. Ensure that the measures and activities you refer to are concrete and specific, and where possible quantitative and linked to the changes made on your percentage reusable.

Examples:

- Reusable packaging increased from [x]% in 2020 to [y]% 2022, which was mostly driven by our return from home packaging for products [a] and [b].
- We are tracking the return rate of our packaging for product [x]. In 2022, we saw a return rate of [y]%, which resulted in [z] million tonnes of plastic packaging being avoided.
- In 2022 we established two new partnerships with [organisation x] and [organisation y] to explore reuse opportunities in [geography z].
- We launched a home-refill reuse model for [x] products last year and as a result saved [x] million tonnes of packaging in 2022.
- We piloted reuse models for [x] products in personal care in 2022 in the UK, India and South Africa. If successful, these pilots will have the opportunity to save up to [y] million tonnes of plastic packaging per year.

Further information could include any details of the models in place or being piloted (including products in scope and channels), any delivery partners and the markets they are located in. Any indication of growth and performance or other insights gathered are also valuable to include.

You may also want to provide information on the share of your business derived from reuse models. We encourage you to make this as quantitative as possible. Potential metrics against which to measure this share of business could be: share of total revenues from reuse business models; share of total units sold via reuse business models: etc.

Q: What counts as reusable plastic packaging and reuse models?

Please see <u>Appendix I Section 2</u> for definitions of reuse of and reusable packaging, which are as set out in the Appendix of Common Definitions in the Global Commitment Business Signatory Pack.

Q: Why has this data been requested and how will it be used?

This will inform the ongoing work by the Ellen MacArthur Foundation around reuse models. The Ellen MacArthur Foundation might reach out to you to learn more from your pilots and reuse business models and/or to share our knowledge to support your reuse work where relevant.

7.7 Indicate which of the following <u>future</u> actions and targets you plan to take up (before end of 2025) against your commitment to move from single use towards reuse models, where relevant Format: Tick box (select all that apply)

Q: What information is being requested here?

You will be asked to select from the following options:

- A. Piloting reuse models for new products or packaging
- B. Introducing or expanding reuse models for non-consumer facing packaging
- C. Introducing or expanding reuse models for consumer facing products/packaging
- D. Implementing reuse models across a minimum number of product lines



- E. Implementing reuse models across a minimum number of retail stores
- F. Achieving a target percentage of revenue derived from reuse models
- G. Achieving a target percentage of units sold through reuse models
- H. None of the above

If you select any of options A-H you will be asked further questions (7.8 to 7.15) to enable you to share more details about your relevant plans, investments and targets on reuse.

Q: Why has this data been requested and how will it be used?

Your answer to this question provides us with data about your planned activities and targets on reuse in a structured way, to ensure it is both easy to understand as part of your individual report, and also possible to easily identify and communicate trends on reuse activity across the entire Global Commitment signatory group. The options have been designed to be flexible to different business types and different ways of engaging with reuse, and to enable the Ellen MacArthur Foundation to better understand how organisations are approaching target and ambition setting with regard to reuse.

7.8 Provide the number of pilots of reuse delivery models you plan to deliver by the end of 2025

[This will only be required if you selected 'A.' in question 7.7] Format: Number entry

Q: What information is being requested here?

For this question you will simply be asked to state the number of pilots you have plans to launch prior to the end of 2025. More information about your planned pilots can be provided in your answer to question 7.16.

Q: Why has this data been requested and how will it be used?

This data will provide some insight into the extent of your planned piloting activities and will also be aggregated across the signatory group to give readers of the 2023 Progress Report a sense of current level of interest/investment in exploration of reuse models.

7.9 Indicate where (in which regions) you have plans to introduce or expand availability of reuse solutions for your customers by 2025 (consumer facing packaging only)

[This will only be required if you selected 'B.' or 'C.' in question 7.7] Format: Tick box (select all that apply)

Q: What information is being requested here?

This is a simple tick box exercise against a list of regions which will be provided based on your answers to question 1.6. You should provide more details about which specific countries (as opposed to supra-national regions) your reuse solutions are available in as part of your answer to question 7.10.

Q: Why has this data been requested and how will it be used?

This data will help build our understanding of where your reuse activity is focusing and, looking at trends more broadly across the signatory group, where in the world there is most and least activity on reuse.

7.10 Confirm which types of reuse models, and for which products and markets, you plan to introduce or expand availability of by the end of 2025

[This will only be required if you selected 'B.' or 'C.' in question 7.7] Format: Tick box (select all that apply) and free text entry (countries and other details)

Q: What information is being requested here?



This question will ask you, for each product application relevant for your portfolio, as identified as part of your answer to question 5.1.

- Which of the following types of reuse models you plan to expend/introduce:
 - o B2B
 - o Refill on the go
 - o Refill at home
 - o Return on the go
 - Return from home
- In which markets these will be introduced/implemented [max 200 characters]. If your reuse models are implemented in more than five countries, we encourage you to write about the broader region (for example, Southeast Asia) and mention the number of countries.
- Other details [max 200 characters]. (specify the products for which these reuse models will be applicable, for example, concentrated pods, refill for pet foods)

For more information on the different reuse models, please refer to our **Reuse** book.

Q: Why has this data been requested and how will it be used?

This question enables us to capture data about the plans you have to introduce reuse models in a structured way, to ensure it is both easy to understand as part of your individual report, and also possible to easily identify and communicate trends on reuse activity across the entire signatory group.

7.11 Indicate how many product lines you aim to offer reuse solutions for by the end of 2025 (consumer facing packaging only)

[This will only be required if you selected 'D.' in question 7.7]
Format: Number entry and free text entry (definition of 'product line' used) [max. 500 characters]

Q: What information is being requested here?

You will be asked to provide the number of product lines across which you aim to offer reuse solutions to your customers in 2025, as well as the total number of product lines across your entire portfolio, and how these product lines have been defined (recognising this may differ by sector).

While the exact definition of product lines used may vary across signatories, it should be granular enough to provide sufficient transparency to the readers regarding the availability of reuse models across your product offering. Ideally, this should take into consideration both the product categories and the brands (for example, shampoo for one of your brands would be considered a product line). Product lines such as "food", "cold beverages" are too broad to provide sufficient transparency.

7.12 Indicate how many retail stores you aim to offer reuse solutions in by the end of 2025

[This will only be required if you selected 'E.' in question 7.7] Format: Number entry

Q: What information is being requested here?

You will be asked to provide the number of retail stores across which you aim to offer reuse solutions to your customers in 2025, as well as your organisation's total number of retail stores.

7.13 Provide your target percentage of revenue to be derived from reuse models by the end of 2025

[This will only be required if you selected 'F.' in question 7.7]
Format: Number entry and free text entry [max. 500 characters]



Q: What information is being requested here?

You will be asked to provide a target percentage of revenue to be derived from reuse models as well as an explanation of how this will be calculated, and how you expect to achieve it (for example, focus on particular markets or models). Please note: any target percentage should be expressed as a percentage of total revenues of your business.

7.14 Provide your target percentage of units to be sold through reuse models by the end of 2025

[This will only be required if you selected 'G.' in question 7.7] Format: Number entry and free text entry [max. 500 characters]

Q: What information is being requested here?

You will be asked to provide a target percentage of units to be delivered through reuse as well as an explanation of how this will be calculated, and how you expect to achieve it (for example, focus on particular markets or models, uptake and expected number of units to be sold as a result).

7.15 Provide any other information about your <u>planned actions</u> against your commitment to move from single use towards reuse models

Format: Free text entry [max. 1000 characters]

Q: What sort of information should be included here?

Provide an overview of any future plans, investments and targets relating to reuse that you have not provided in response to the questions above, being as concrete and specific as possible. Please describe how the actions you plan to take on moving from single-use towards reuse models will contribute to progress towards your total plastic packaging reduction target and/or virgin reduction target. All forward-looking statements should ideally be time-bound, with expected impact quantified wherever possible.

Examples:

- "We plan to launch reuse models for [x] products in 2023, aiming to save [y] tonnes of packaging per year as of [2023]."
- "We are partnering with [organisation x] in Europe to provide reusable packaging for detergents. This model will be available across [y] out of [z] brands of detergents in [2023]."
- "We plan to invest USD [x] million in scaling up reuse solutions in North America, with the aim of generating [y]% of our total revenues from products in reuse business models by [2025]."

Progress on making 100% of plastic packaging reusable, recyclable or compostable

8.1 Provide an overview of actions taken and progress made <u>over the reporting period</u> against your commitment to make 100% of your packaging reusable, recyclable or compostable by 2025 Format: Free text entry

- Progress on making packaging recyclable or compostable [max. 750 characters]
- Progress on collaborating towards increasing recycling and composting rates for plastic packaging [max. 750 characters]

Please note, actions on reuse should be covered in response to questions on reuse.

Q: What sort of information should be included here?



Describe actions taken and highlight achievements. You may wish to refer here to any partners you are working with to make progress on recyclability and/or compostability and drivers or enabling factors (for example, changes in the regulatory environment, new internal resources) that are helping you to make progress on your commitment. Ensure that the measures and activities you refer to are concrete, specific, where possible quantitative and linked to the change in your reported quantitative metrics .

Examples:

- "We have increased our overall percentage RRC by [x]% year on year, driven primarily by better
 design for recycling (transitioning from opaque to clear PET bottles and replacement of
 non-recyclable labels) but also doubling our percentage reusable packaging from [y] to [z]%
 through expanding use of returnable bottles"
- "At the beginning of 2022, all our bottle dispensing systems were redesigned to improve their recyclability, which enabled us to increase recyclability of our HDPE shampoo bottles by [X]% and total recyclability by [Y]%."
- "In 2022 we launched four city-partnerships in [country x] through which we have collected 200,000 tonnes of waste including 40,000 tonnes of plastic waste, in the first year."
- "In Q1 2022 we launched a new open source technology with [partner x] which will enable/improve recycling of [packaging category y]

8.2 Provide an overview of your planned actions against your commitment to make 100% of your packaging reusable, recyclable or compostable by 2025

Format: Free text entry

- Planned actions on making packaging recyclable or compostable [max. 750 characters]
- Planned actions on collaborating towards increasing recycling and composting rates for plastic [max. 750 characters]

Q: What sort of information should be included here?

Provide an overview of your future plans, investments and targets relating to achieving 100% reusable, recyclable or compostable packaging by 2025, being as concrete and specific as possible. All forward looking statements should provide insights into your trajectory towards reaching your 2025 target, ideally be time-bound, and have expected impact quantified wherever possible. This could include new technology you will be using to increase recyclability, changes in your packaging materials, or support/advocacy for regulatory changes that could help you achieve your commitment.

Examples:

- "We are evaluating the use of digital watermarks to improve the ability of sorting equipment to identify our packaging, with trials planned in 2023."
- "In 2022, we will replace our non-recyclable plastic packaging for [x] products with a recyclable plastic packaging alternative, which we expect will increase our recyclability percentage by [y]%."
- "We are working with industry partners to find alternatives to sachets which we have identified as being non-recyclable, with the first pilots from this collaboration due to launch in Q4 2022."
- "In 2022 we will increase funding of our waste collection initiative through new partners to reach an investment of USD 50 million in [country x] waste systems."
- "We are actively advocating for EPR schemes that will enable an increase in recycling rates and the development of infrastructure."



Progress on increasing post-consumer recycled content in plastic packaging

9.1 Describe the activities and progress you have made <u>over the reporting period</u> against your commitment to reach your target percentage of post-consumer recycled content (on average and by weight) across all plastic packaging by 2025

Format: Free text entry [max. 1000 characters]

Q: What sort of information should be included here?

Describe actions taken and highlight achievements. You may wish to refer here to progress made on several of your global products sold, partnership implemented, as well as drivers or enabling factors (for example, changes in the regulatory environment, new internal resources) that are helping you to make progress on your commitment. Ensure that the measures and activities you refer to are concrete and specific, and where possible quantitative. Please also provide details on the sourcing of your PCR content and how you certify it.

Examples:

- "In [country x], we increased recycled content in PET bottles from [x]% in 2018 to [y]% in 2022. This allowed us to increase post-consumer recycled content to [z]% of total packaging weight".
- "We changed packaging for all our online delivery from virgin to recycled plastic, which enabled us to increase post-consumer recycled content by [z]% from 2019 to 2022".
- "Through partnering with [X], we co-invested in a recycling plant in [country X], securing [y] tonnes recycled content supply per annum".

9.2 Provide an overview of your planned actions against your commitment to reach your target percentage of <u>post-consumer</u> recycled content on average (by weight) across all plastic packaging used by 2025

Format: Free text entry [max. 1000 characters]

Q: What sort of information should be included here?

Describe achievements and future plans. You may wish to refer here to any sub-targets you have set for particular categories of packaging. Ensure that the measures and activities you refer to are concrete and specific. Forward-looking statements should be time-bound, with impact and scale quantified wherever possible. Please also provide details on how you plan to source your PCR and how you will certify it.

Examples:

- "By the end of 2022 we will have replaced virgin plastic with post-consumer recycled plastic for all our inner polybags. This should increase our post-consumer recycled to [x]% in 2023"
- "To reach our goal of 40% recycled material across all our plastic packaging by 2025, we aim to use an average of 60% recycled material for our beverage bottles."
- "We are investing in [x] to help increase our PP recycled content supply in [region x]. The first supply of recycled material is expected for 2023."



C.2 - Raw material producers - non-compostable plastics

Portfolio: plastic weight and sourcing

11.1 Provide the total weight of plastics sold (metric tonnes)

Format: Number entry
PUBLIC DISCLOSURE OPTIONAL

Q: Why has this data been requested and how will it be used?

This data enables us to understand the market coverage of the Global Commitment and changes in the weight of plastics sold over time for individual organisations, categories of signatories, and the signatory group as a whole. It will also be used in conjunction with other metrics, for example to understand demand for recycled content in (metric) tonnages.

11.2 Confirm whether you consent to your plastic weight data (provided in question 11.1) being made public as part of the Ellen MacArthur Foundation's publication of the Global Commitment progress report and related data

Format: Multiple choice (yes/no) + free text entry

- Yes, we consent to our plastic weight data being published
- No, we do not want details of our plastic weight data to be published (please specify reason below)

Q: Why has this data been requested and how will it be used?

Public disclosure of this information is strongly encouraged; however, the Ellen MacArthur Foundation will not make it public unless permission is given by you in the reporting form. If no permission is given the report will state: 'Not disclosed'. The reason for non-disclosure will be used by the Ellen MacArthur Foundation only to help us better understand the drivers of non-disclosure, and will not be published by us alongside your reported data.

Please note: Due to the \$500 million revenue or 10,000 annual tonnage threshold used to determine eligibility for inclusion in the Ellen MacArthur Foundation's report, if your revenue falls below the \$500 million threshold but your organisation is included in our report, readers of the report will be able to deduce that your plastic weight sit above 10,000 tonnes, hence complete confidentiality of this data is not possible. If this poses an issue for your organisation, please contact us.

11.3 Indicate which polymer types your organisation sells

Format: Tick box with option to add percentage

Q: Why has this data been requested and how will it be used?

This data enables us to better understand the market coverage of the Global Commitment by material type (HDPE, LDPE, PET, PP, PS, PVC or other) as well as changes in plastic sold over time for the signatory group as a whole.



11.4 Provide details of the source of the plastics sold (percentage of total plastic weight and/or metric tonnes)

Format: Number entry

- Percentage post-consumer recycled content this is relevant for all signatories irrespective of whether the target is set in metric tonnes or in percentage
- Weight of post-consumer recycled content (metric tonnes) this is only relevant for signatories setting a post-consumer recycled content target in metric tonnes
- Percentage pre-consumer recycled content

Q: What counts as post-consumer recycled content?

Please see the definition provided in <u>Appendix I Section 5</u>, which is as set out in the Appendix of Common Definitions in the Global Commitment Business Signatory Pack.

Q: What counts as pre-consumer recycled content?

Please see the definitions provided in <u>Appendix I Section 5</u>, which is as set out in the Appendix of Common Definitions in the Global Commitment Business Signatory Pack.

Q: Why has this data been requested and how will it be used?

This enables tracking of progress against the percentage post-consumer recycled content (PCR) content target you have set as part of your participation in the Global Commitment. Tracking the use of post-consumer recycled content is an important measure of true progress towards the development of a circular system. We have also given signatories the opportunity to report on efforts on pre-consumer content.

11.5 Provide the percentage of post-consumer recycled content produced from mechanical vs chemical recycling (percentage of total post-consumer recycled plastic weight)

Format: Number entry

- Post-consumer recycled content for the latest year produced from mechanical recycling
- Post-consumer recycled content for the latest year produced from chemical recycling

Q: What counts as post-consumer recycled content?

Please see the definition provided in <u>Appendix I Section 5</u>, which is as set out in the Appendix of Common Definitions in the Global Commitment Business Signatory Pack.

Q: Why has this data been requested and how will it be used?

This enables tracking the source of post-consumer recycled content produced by raw materials producers. The data will be displayed on an individual signatory basis.

11.6 Provide the percentage of plastics sold that goes into packaging (percentage of total plastic weight)

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Format: Number entry

- Percentage of post-consumer recycled plastics to packaging
- Percentage of other plastics to packaging

Q: What constitutes plastic packaging (primary, secondary and tertiary)? Please see the definition provided in Appendix I Section 1.



Q: Why has this data been requested and how will it be used?

The Global Commitment has a primary focus on plastic packaging, knowing the proportion of signatories' plastic weight that go into packaging enables us to better understand the Global Commitment signatory group's share of the plastic packaging market.

11.7 Provide any additional information that is important to correctly interpret any of the quantitative data submitted in this section (question 11.1 onwards)

Format: Free text entry [max. 1000 characters]

Q: What sort of information should be provided here?

Please include any methodology used to gather this data or any other information you feel may be relevant to your reported plastic weight data.

11.8 Provide a link if you have published additional data related to your plastics sold through other channels

Format: URL entry

Q: What sort of information should be provided here?

This is for data which has been published elsewhere - on your website, in a report or as part of another reporting commitment - which is relevant to your plastic sold. Examples include providing your plastic weight split by geography (where placed on the market) or by material.

Q: Why has this data been requested and how will it be used?

This is to enable you to further demonstrate transparency on your plastic weight, where you have published data that is not included in the Global Commitment reporting framework.

Description of progress on commitments

12.1 Describe the activities and progress you have made <u>over the reporting period</u> against your 2025 target to increase the use of post-consumer recycled plastic

Format: Free text entry [max. 1000 characters]

Q: What sort of information should be included here?

Describe actions taken and highlight achievements. Ensure that the measures and activities you refer to are concrete and specific, and where possible quantitative.

Example: "Our investment in three recycling plants in Europe enabled us to increase our production of post-consumer recycled plastic from [x]% in 2019 to [y]% in 2023."

12.2 Provide an overview of your planned actions against your 2025 target to increase the use of post-consumer recycled plastic

Format: Free text entry [max. 1000 characters]

Q: What sort of information should be included here?

Ensure that the measures and activities you refer to are concrete and specific, and where possible quantitative. Forward-looking statements should ideally be time-bound, and impact and scale quantified wherever possible.



Example: "In 2023, we will start to produce and market 100% recycled PET pellets made from post-consumer recycled PET bottles, increasing the sale of rPET by [x]% ([y] tonnes) from 2022 to 2023."

12.3 Describe the activities and progress you have made against any additional optional commitments made

Format: Free text entry [max. 500 characters]

Q: What sort of information should be included here?

Describe achievements and future plans. Ensure that the measures and activities you refer to are concrete and specific, and where possible quantitative. Forward-looking statements should ideally be time-bound, and impact and scale quantified wherever possible.



C.3 - Raw material producers - compostable plastics

Portfolio, plastic weight and sourcing

14.1 Provide the total weight of plastic sold (metric tonnes)

Format: Number entry

PUBLIC DISCLOSURE OPTIONAL

- Compostable plastics
- Non-compostable plastics

Q: How is compostable defined?

Please see the definition provided in <u>Appendix I Section 4</u>, which is as set out in the Appendix of Common Definitions in the Global Commitment Business Signatory Pack.

Compostability is not a material characteristic, but also dependent on the product's format, the dimensions, and usage of inks and colourants. However, given you are producing materials, not packaging or products, in the context of this question compostable plastics are plastics that could be used to produce compostable items or packaging (without claiming that all items produced using this material are compostable).

Q: Why has this data been requested and how will it be used?

This data enables us to understand the market coverage of the Global Commitment and changes in the weight of plastic sold over time for individual organisations, categories of signatories, and the signatory group as a whole. It will also be used in conjunction with other metrics, for example to understand demand for recycled content in (metric) tonnages. It will also be used in conjunction with other metrics, for example to understand total renewable content in metric tonnes.

14.2 Confirm whether you consent to your plastic weight data (provided in question 14.1) being made public as part of the Ellen MacArthur Foundation's publication of the Global Commitment progress report and related data

Format: Multiple choice (yes/no)

- Yes, we consent to our plastic weight data being published
- No, we do not want details of our plastic weight data to be published (please specify reason below)

Q: Why has this data been requested and how will it be used?

Public disclosure of this information is strongly encouraged; however, the Ellen MacArthur Foundation will not make it public unless permission is given by you in the reporting form. If no permission is given the report will state: 'Not disclosed'. The reason for non-disclosure will be used by the Ellen MacArthur Foundation only to help us better understand the drivers of non-disclosure, and will not be published by us alongside your reported data.

Please note: Due to the \$500 million revenue or 10,000 annual tonnage threshold used to determine eligibility for inclusion in the Ellen MacArthur Foundation's report, if your revenue falls below the \$500 million threshold but your organisation is included in our report, readers of the report will be able to deduce that your plastic weight sit above 10,000 tonnes, hence complete confidentiality of this data is not possible. If this poses an issue for your organisation, please contact us.



14.3 Indicate which polymer types your organisation sells

Format: Tick box with option to add percentage of weight

Q: Why has this data been requested and how will it be used?

This data enables us to better understand the market coverage of the Global Commitment by material type (cellulose-based polymers, PBAT, PCL, PHAs (such as PHB or any other polymers in the PHA class), PLA, protein-based polymers, other polysaccharide based polymers or other) as well as changes in plastic sold over time for the signatory group as a whole.

14.4 Provide the percentage of renewable content, and the percentage of renewable content from responsibly managed sources, in plastics sold (percentage of total plastic weight)

Format: Number entry

Note: Ensure that your percentage of renewable content from responsibly managed sources is not higher than your percentage of renewable content

Q: What counts as renewable content?

Please see the definition provided in <u>Appendix I Section 4</u>, which is as set out in the Appendix of Common Definitions in the Global Commitment Business Signatory Pack.

Q: How are responsibly managed sources defined?

To the Ellen MacArthur Foundation's knowledge, as at the date of publication of these Guidelines, no comprehensive and widely accepted definition, standard or certification scheme for responsibly managed sources exists. Question 14.2 will ask you to clarify how you have determined which of your feedstocks are from responsibly managed sources.

Q: Why has this data been requested and how will it be used?

This enables tracking of progress against your target to increase the share of renewable content to at least 75%, set as part of your participation in the Global Commitment.

14.5 Provide the percentage of plastics sold that goes into packaging (percentage of weight)

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Format: Number entry

- Percentage of compostable plastics that go into packaging
- Percentage of non-compostable plastics go into packaging

Q: What constitutes plastic packaging (primary, secondary and tertiary)?

Please see the definition provided in Appendix I Section 1.

Q: Why has this data been requested and how will it be used?

The Global Commitment has a primary focus on plastic packaging, knowing the proportion of signatories' plastic weight that go into packaging enables us to better understand the Global Commitment signatory group's share of the plastic packaging market.

14.6 Provide any additional information that is important to correctly interpret any of the quantitative data submitted in this section (question 14.1 onwards)

Format: Free text entry [max. 500 characters]



Q: What sort of information should be provided here?

Please include any methodology used to gather this data or any other information you feel may be of relevance to your reported plastic weight.

14.7 Provide a link below if you have published additional data related to your plastic sold through other channels

Format: URL entry

Q: What sort of information should be provided here?

This is for data which has been published elsewhere - on your website, in a report or as part of another reporting commitment - which is relevant to your plastic sold. Examples include providing your plastic weight split by geography (where placed on the market) or by material.

Q: Why has this data been requested and how will it be used?

This is to enable you to further demonstrate transparency on your plastic weight, where you have published data that is not included in our reporting framework.

Description of progress on commitments

15.1 Describe the activities and progress you have made <u>over the reporting period</u> against your commitment to increase the share of renewable content to at least 75%, all of it from responsibly managed sources

Format: Free text entry [max. 1000 characters]

Q: What sort of information should be provided here?

Describe actions taken and highlight achievements. Ensure that the measures and activities you refer to are concrete and specific, and where possible quantitative.

Example: "In 2022, we established three new partnerships with suppliers of bio-based polymers to replace petroleum derived polymers, which enabled us to increase our renewable content from responsibly managed forests from [x]% in 2020 to [y]% in 2022."

15.2 Provide a short description of how you have determined that your renewable material sources are responsibly managed

Format: Free text entry [max. 1000 characters]

Q: Why has this data been requested and how will it be used?

Recognising the lack of comprehensive and widely accepted existing definition for 'responsibly managed sources', the Ellen MacArthur Foundation encourages increasing transparency on definitions used, in order to help drive industry-wide convergence on 'responsibly managed sources' over time. The data provided by you will be made publicly available, published alongside your publicly reported data.

15.3 Provide an overview of your <u>planned actions</u> against your commitment to increase the share of renewable content to at least 75%, all of it from responsibly managed sources

Format: Free text entry [max. 1000 characters]



Q: What sort of information should be provided here?

Ensure that the measures and activities you refer to are concrete and specific, and where possible quantitative. Forward-looking statements should ideally be time-bound, and impact and scale quantified wherever possible.

Example: In the next year we are planning to partner with suppliers to increase traceability of their renewable resources to ensure that 100% of our renewable content is from responsible managed sources."

15.4 Describe the activities and progress you have made against each additional optional commitment made

Format: Free text entry [max. 500 characters]

Q: What sort of information should be provided here?

Describe achievements and future plans. Ensure that the measures and activities you refer to are concrete and specific, and where possible quantitative. Forward-looking statements should ideally be time-bound, and impact and scale quantified wherever possible.



C.4 - Collecting, sorting and recycling companies

Activities

16.1 Indicate which activities your organisation conducts (select all that apply)

Format: Tick box (select all that apply)

Q: Why has this data been requested and how will it be used?

This data enables us to understand your business's activities within the after-use category, and to ensure you are only being requested data that is relevant to those activities. Those activities are: collecting; sorting; and recycling.

Plastic weight and sourcing

18.1 Provide the total weight of plastic <u>collected</u> for recycling (metric tonnes)

[This question will only appear if you selected "collecting" in question 16.1]

18.2 Provide the total weight of plastic sorted to go for recycling (metric tonnes)

[This question will only appear if you selected "sorting" in question 16.1]

18.3 Provide the total weight of plastic recycled (metric tonnes)

[This question will only appear if you selected "recycling" in question 16.1]

- Output from facility
- Input into facility (i.e. recycling lines) -optional

Format: Number entry

PUBLIC DISCLOSURE OPTIONAL

Q: Why has this data been requested and how will it be used?

This data enables us to understand the market coverage of the Global Commitment and changes in weight over time for individual organisations, categories of signatories and the signatory group as a whole. It will also be used in conjunction with other metrics, for example to understand demand for recycled content in (metric) tonnages.

Q: Can I just provide my input weight or capacity only to question 16.3?

No – output weight is a mandatory data requirement here because it provides the truest indication of the supply of recycled content. Providing both output and input data enables us to understand plastic recycling yields and how they change over time for individual signatories, categories of signatories, and the signatory group as a whole.

18.4 Confirm whether you consent to your collection/sorting/recycling weight data (provided in questions 18.1-18.3) being made public as part of the Ellen MacArthur Foundation's publication of the Global Commitment progress report and related data

Format: Multiple choice (yes/no) and free text

- Yes, we consent to our collection/sorting/recycling weight data being published
- No, we do not want details of our collection/sorting/recycling weight data to be published (please specify reason below)



Q: Why has this data been requested and how will it be used?

Public disclosure of this information is strongly encouraged; however, the Ellen MacArthur Foundation will not make it public unless permission is given by you in the reporting form. If no permission is given the report will state: 'Not disclosed'. The reason for non-disclosure will be used by the Ellen MacArthur Foundation only to help us better understand the drivers of non-disclosure, and will not be published by us alongside your reported data.

Please note: Due to the \$500 million revenue or 10,000 annual tonnage threshold used to determine eligibility for inclusion in the Ellen MacArthur Foundation's report, if your revenue falls below the \$500 million threshold but your organisation is included in our report, readers of the report will be able to deduce that your plastic weight sits above 10,000 tonnes, hence complete confidentiality of this data is not possible. If this poses an issue for your organisation, please contact us.

18.5 Indicate which polymer types your organisation recycles

[This question will only appear if you selected "recycling" in question 16.1] Format: Tick box with option to add percentage of total weight recycled (output)

Q: Why has this data been requested and how will it be used?

This data enables us to better understand the market coverage of the Global Commitment by material type (HDPE, LDPE, PET, PP, PS, PVC or other) as well as changes in the mix of packaging recycled over time for the signatory group as a whole.

18.6 Provide the percentage of <u>recycling</u> output weight that is post-consumer vs pre-consumer recycled materials (percentage of total recycled plastic weight)

Format: Number entry

- Percentage post-consumer recycled material
- Percentage pre-consumer recycled material

Q: What counts as post-consumer recycled content?

Please see the definition provided in <u>Appendix I Section 5</u>, which is as set out in the Appendix of Common Definitions in the Global Commitment Business Signatory Pack.

Q: Why has this data been requested and how will it be used?

Tracking the availability of post-consumer recycled content is an important measure of true progress towards the development of a circular system.

18.7 Provide the percentage of recycled plastic which goes into packaging (percentage of total recycled plastic weight)

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Format: Number entry

- Percentage of <u>post</u>-consumer recycled plastic which goes into packaging
- Percentage <u>pre</u>-consumer recycled plastic which goes into packaging

Q: Why has this data been requested and how will it be used?

Tracking the proportion of packaging being recycled back into packaging helps us measure true progress towards the development of a circular system for plastic packaging. If you are unsure of the proportion,



please provide your best estimate. This data will be used only for analysis by the Foundation to draw insights on trends across the group, and will not be published as part of individual reports.

18.8 Provide the percentage of post-consumer recycled content produced from mechanical vs chemical recycling (percentage of total post-consumer recycled plastic weight)

[This question will only appear if you selected "recycling" in question 16.1] Format: Number entry

- Post-consumer recycled content produced from mechanical recycling
- Post-consumer recycled content produced from chemical recycling

Q: What counts as post-consumer recycled content?

Please see the definition provided in <u>Appendix I Section 5</u>, which is as set out in the Appendix of Common Definitions in the Global Commitment Business Signatory Pack.

Q: Why has this data been requested and how will it be used?

This data enables post-consumer recycled content produced by raw materials producers to be tracked. The data will be displayed on an individual signatory basis.

18.9 Provide any additional information that is important to correctly interpret any of the quantitative data submitted in this section (question 18.1 onwards)

Format: Free text entry [max. 500 characters]

Q: What sort of information should be provided here?

Please include any methodology used to gather this data or any other information you feel may be of relevance to your reported weight. For example, details of how the weights have been measured such as:

- For <u>collection</u> weight: total weight of all content of the plastic recycling bin including dirt and moisture; or estimated net and dry plastic weight; or any other methodology.
- For <u>sorting</u> weight: total weight of bales sold to recyclers including dirt and moisture, or estimated net and dry plastic weight sold to recyclers, or any other methodology.
- For recycling weight: any information about how this number has been calculated.

18.10 Provide a link if you have published additional data related to plastic collected/sorted/recycled through other channels

Format: URL entry

Q: What sort of information should be provided here?

This is for data which has been published elsewhere - on your website, in a report or as part of another reporting commitment - which is relevant to your plastic weight. Examples include providing the weight of plastic recycled or yields split by geography, material or packaging/product type.

Q: Why has this data been requested and how will it be used?

This is to enable you to further demonstrate transparency on your plastic weight data, where you have published data that is not included in our reporting framework.



Description of progress on commitments

19.1 Describe the activities and progress you have made <u>over the reporting period</u> against your 2025 target to grow your quantity and quality of recycled/composted plastic, and accordingly increase the ratio of recycled and composted over landfilled and incinerated plastic weight

Format: Free text entry [max. 1000 characters]

Q: What sort of information should be included here?

Describe actions taken and highlight achievements. Ensure that the measures and activities you refer to are concrete and specific, and where possible quantitative.

Examples:

- "In 2022, we installed [x] reserve vending machines in France and Germany to improve collection of PET bottles, enabling us to collect an additional [x] tons of plastic in addition to 2018"
- "We opened two new recycling companies in Australia and Thailand in 2022, which increased the weight of recycled plastic by [y] tons over the year"

19.2 Provide an overview of your planned actions against your 2025 target to grow your quantity and quality of recycled/composted plastic, and accordingly increase the ratio of recycled and composted over landfilled and incinerated plastic weight

Format: Free text entry [max. 1000 characters]

Q: What sort of information should be included here?

Ensure that the measures and activities you refer to are concrete and specific, and where possible quantitative. Forward-looking statements should ideally be time-bound, with impact and scale quantified wherever possible.

Examples

- "We are working alongside packaged goods producers to trial innovative recycling methods to improve our ability to recycle complex or mixed plastics, with launch planned for Q3 of 2022"
- "We are developing a project to improve the collection rate of PET bottles in Thailand, with a target to collect [x] thousand tonnes per annum by 2023"
- "Our recycling capacity will increase by [x] metric tonnes per annum with the completion of [y] new plants in Brazil and Mexico in 2023."



C.6 - Suppliers to the plastic packaging industry

20.1 Describe activities and progress against each of your individual commitments to help the businesses in the plastics industry to achieve their commitments

Format: Free text entry

- Progress made over the reporting period
- Planned actions and targets

Q: What sort of information should be included here?

List out each commitment made and describe progress made and, separately, future plans alongside each one. Describe achievements and future plans. Ensure that the measures and activities you refer to are concrete and specific, and where possible quantitative. Forward-looking statements should ideally be time-bound, and impact and scale quantified wherever possible.



Appendix I - Definitions

Section 1 - Packaging

Definition: Packaging

Product to be used for the containment, protection, handling, delivery, storage, transport and presentation of goods, from raw materials to processed goods, from the producer to the user or consumer, including processor, assembler or other intermediary.

Source: ISO 21067-1:2016, Packaging — Vocabulary — Part 1: General terms

Further explanatory note:

As part of the Global Commitment, packaging should be considered as all primary, secondary, and tertiary plastic packaging, (i.e packaging that is 1) in direct contact with the product 2) holds several units of packaging 3) used for the transport of your units of packaging), and that meets any of the following conditions:

- Packaging whose main structural element of the packaging is plastic (corresponding to 50% of packaging weight). This should include fossil-based, biobased as well as compostable, biodegradable, and oxo-degradable plastic.
- Reusable plastic packaging (reusable packaging that are made of metal or glass should be excluded)
- Plastic packaging components that are part of a larger plastic packaging (labels, sleeves, triggers/sprays). At the organisation's discretion, plastic components that are part of a larger packaging can be included in the elimination questions (question 6.3), even though this larger packaging is not made of plastic (for example, plastic windows in cardboard boxes), but should not be included in weight based metrics (i.e. recyclability, PCR, volume).
- All plastic packaging as defined above, irrespective of the fee attached to it (for example, carrier bags to transport purchased goods which have to be purchased by customers for a small fee should be included).
- Plastic items (for example, cutlery, straws) that are provided to customers alongside another packaging/product (cups, food packaging)

The below items can be <u>excluded</u> from the definition of plastic packaging:

- Packaging whose main structural element is not plastic (for example, cardboard packaging with plastic liners, glass containers)
- Durable goods sold by the company that do not serve the function as stipulated in the definition (for example, durable cooler bags sold as a separate product by the company, which are not used by the consumers to transport the company's goods directly after purchase)
- Plastic packaging that is used by employees for other purposes than those mentioned in the above definition (for example, disposable cutlery provided in the cafeteria to employees)



Section 2 - Reuse of packaging and reusable packaging

Reuse

Definition: Reuse of packaging

Operation by which packaging is refilled or used for the same purpose for which it was conceived, with or without the support of auxiliary products (1) present on the market, enabling the packaging to be refilled.

Source: ISO 18603:2013, *Packaging and the environment - Reuse*, modified (clarification in note 1 below).

Note

An auxiliary product is a product used to support the refilling/loading of reusable packaging. (...) An
example of an auxiliary product is a detergent pouch used to refill a reusable container at home (ISO
18603). As per ISO 18603, auxiliary products that are one-way products (i.e. designed to be used once)
are not considered reusable packaging

Further explanatory notes

- **a.** Attention should be paid to the intended use and function of the packaging, in order to verify whether it is being reused for the same purpose or a secondary use. In the latter case the packaging is not considered as reusable packaging (ISO 18603, 'Packaging used for the same purpose'), for example the use of a package as a pen-holder or as decoration cannot be qualified as reuse
- b. A package is considered reusable if the design of the packaging enables the principal components to accomplish a number of trips or rotations in normally predictable conditions of use (ISO 18603). According to ISO 18601, a packaging component is a part of packaging that can be separated by hand or by using simple physical means (for example a cap, a lid, a (non-in-mould) label)

Examples

Packaging can be reused in different ways:

- Business-to-business applications: packaging is reused through a redistribution system between one or more companies⁷ (for example pallets loaded with the same or different product,⁸ crates, pallet wraps)
- Business-to-consumer applications: packaging returned to the supplier or a third party to be cleaned and
 reused for the distribution and sale of an identical or similar product (for example a container that is part of a
 deposit return or refund system for reuse, a returnable transportation packaging item, a reusable container in
 the food service industry) or packaging not returned to the supplier, but instead reused by the user as a
 container or as a dispenser for the same product supplied by the manufacturer for the same purpose (such as
 a reusable spray bottle for cleaning products for which the manufacturer provides refills)
- The booklet 'Reuse rethinking plastics', created by the Foundation, offers a framework to understand reuse models, identification of six major benefits of reuse, and mapping of 69 reuse business examples

⁷ ISO 18603:2013, 'Closed-loop system'/'Open-loop system' definitions: Reuse can take place within a company or a cooperating group of companies (closed-loop) or amongst unspecified companies (open-loop).

⁸ ISO 18603:2013, 'Packaging used for the same purpose' definition: Reuse of pallets, loaded originally with dairy products and now loaded with house bricks is reuse for the same purpose.



Reusable packaging

Definition: Reusable packaging

Packaging which has been designed to accomplish or proves its ability to accomplish a minimum number of trips or rotations (1,2) in a system for reuse (3,4).

Source: ISO 18603:2013 - *Packaging and the environment - Reuse*, modified (packaging component mentioned in notes)

Notes

- 1. A trip is defined as transfer of packaging, from filling/loading to emptying/unloading. A rotation is defined as a cycle undergone by reusable packaging from filling/loading to filling/loading (ISO 18603)
- 2. The minimum number of trips or rotations refers to the fact that the 'system for reuse' in place should be proven to work in practice, i.e. that a significant share of the package is actually reused (measured for example by an average reuse rate or an average number of use-cycles per package)
- **3.** A system for reuse is defined as established arrangements (organisational, technical or financial) which ensure the possibility of reuse, in closed-loop, open-loop or in a hybrid system (ISO 18603)
- **4.** See above for the definition of reuse, which stresses amongst other things the need for the packaging to be refilled or used again for the same purpose for which it was conceived

Further explanatory notes

- a. For a container to qualify as reusable, there needs to be a 'system for reuse' in place that enables the user of the packaging to ensure it is reused in practice where the item is placed on the market. Such a system for reuse should be able to prove a significant actual reuse rate, or average number of use-cycles of a package, in normal conditions of use
- A package is considered reusable if the design of the packaging enables the principal components to accomplish a number of trips or rotations in normally predictable conditions of use (ISO 18603:2013).
 According to ISO 18601, a packaging component is a part of packaging that can be separated by hand or by using simple physical means⁹ (for example a cap, a lid, a (non in-mould) label)
- **c.** Single-use packaging (i.e. designed to be used once) aimed at delivering a refill for a reusable package is not considered reusable packaging
- **d.** A reusable item can undergo reconditioning, that is operations necessary to restore a reusable packaging to a functional state for further reuse (ISO 18603:2013)
- **e.** Reusable packaging should be designed to be recyclable, as it will inevitably reach the maximum number of reuse cycles at some point, after which recycling ensures the material is kept in the economy

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⁹ ISO 18601:2013, Packaging component definition.



Section 3 - Recycling and recyclable packaging

Recycling

References to 'recycling' in this appendix always refer to 'material recycling'.

Definition: Material recycling

Reprocessing, by means of a manufacturing process, of a used packaging material into a product, a component incorporated into a product, or a secondary (recycled) raw material; excluding energy recovery and the use of the product as a fuel.

Source: ISO 18604:2013 - Packaging and the environment — Material recycling, modified (note to entry not applicable).

Further explanatory notes

- a. This includes both mechanical (maintaining polymer structure) and chemical (breaking down polymer structure into more basic building blocks, for example via chemical or enzymatic processes) recycling processes
- b. It explicitly excludes technologies that do not reprocess materials back into materials but instead into fuels or energy.
 - Chemical recycling can be considered in line with a circular economy if the technology is used to create feedstock that is then used to produce new materials. However, if these same processes are used for plastics-to-energy or plastics-to-fuel applications, these activities cannot be considered as recycling (according to ISO definitions), nor as part of a circular economy. For a chemical recycling process, just like for the production of virgin plastics, no hazardous chemicals¹⁰ should be used that pose a significant risk to human health or the environment, applying the precautionary principle
- **c.** A high quality of recycling and of recycled materials is essential in a circular economy, where one aim is to keep materials at their highest utility at all times. This maximises the value retained in the economy, the range of possible applications for which the material can be used, and the number of possible future life-cycles. It therefore minimises material losses and the need for virgin material input.
 - Maximising the quality and value of materials during recycling is made possible through a combination of packaging design and high-quality collection, sorting, cleaning, and recycling technologies and systems
 - On the design side, organisations such as APR, PRE, EPBP, RECOUP and others have
 design-for-recyclability guidelines for plastic packaging that, as well as recyclability, often indicate the
 quality of the recycled output (for example through traffic light systems or classifications such as
 'preferred for recycling' versus 'detrimental for recycling')

Recyclable packaging

Recyclability is perhaps the most ambiguous term amongst all packaging circularity terminology. 'Recyclable' means different things to different people in different contexts.

In the context of the Global Commitment, where the term 'recyclable' is used for global commitments by businesses that put packaging on the market (for example packaging producers, fast-moving consumer goods companies, retailers, hospitality and food service companies), 'technically recyclable' is clearly not enough: recycling does not just need to work in a lab. Instead it should be proven that packaging can be recycled in practice and at scale.

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¹⁰ Hazardous chemicals are those that show intrinsically hazardous properties: persistent, bio-accumulative and toxic (PBT); very persistent and very bio-accumulative (vPvB); carcinogenic, mutagenic, and toxic for reproduction (CMR); endocrine disruptors (ED); or equivalent concern, not just those that have been regulated or restricted in other regions (Source: Roadmap to Zero, definition based on EU REACH regulation - http://www.roadmaptozero.com/).

¹¹ Technical recyclability considers the technical possibility to recycle a package, but does not take into account if the collection, sorting, and recycling of the package happens in practice, at scale, and with reasonable economics (for example it could work in a lab or in one (pilot) facility but not be economically viable to replicate at scale). Therefore, such a definition does not directly correlate to what is actually recycled in practice, and it would result in almost all packaging being considered 'recyclable'.



'At scale' means that the proof needs to be more than a lab test, a pilot, or a single small region. It means that recycling of a certain packaging type needs to be proven to work in practice in multiple regions, collectively representing a significant geographical area in terms of population size, ideally across different country and city archetypes. This to indicate that the recycling in practice is replicable, and that the design of the packaging is not the barrier to realise recycling in practice in other countries.

'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.

The threshold to assess if the recyclability of a packaging design is proven 'in practice and at scale' is: Does that packaging achieve a 30% post-consumer recycling rate in multiple regions¹², collectively representing at least 400 million inhabitants? 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 your packaging is sold.

Moving towards only using 'recyclable' packaging as described above is a necessary first step, but is one that should happen in conjunction with other efforts to ensure all packaging is actually recycled in practice in every market where it is used.

Definition: Recyclable packaging

A packaging (1) or packaging component (2,3) is recyclable if its successful post-consumer (4) collection, sorting, and recycling (5) is proven to work in practice and at scale (7).

Notes

1. In the context of a 2025 timeframe and the Global Commitment, a package can be considered recyclable if its main packaging components, together representing >95% of the entire packaging weight, are recyclable according to the above definition, and if the remaining minor components are compatible with the recycling process and do not hinder the recyclability of the main components. Otherwise, only the recyclable components of a package (or the recyclable parts of components - see footnote 3) can be counted towards achieving this commitment, and only when other components do not hinder or contaminate their recyclability.

Examples:

- If a bottle and its cap are recyclable, the packaging can be claimed to be recyclable if it has a label (<5% of total weight) that does not hinder the recyclability of the bottle and cap.
- If that same bottle has a label that hinders or contaminates the recycling of the bottle and cap, the entire packaging is non-recyclable
- If a package has (a) certain component(s) that are not recyclable and that make up >5% of the total packaging weight (for example 12%) and that do not hinder or contaminate the recycling of the remaining recyclable components of the package, then only that recyclable part (for example 88%) can be counted towards this commitment

Longer-term, the aim should be for all packaging components (for example including labels) to be recyclable according to the above definition

- 2. A packaging component is a part of packaging that can be separated by hand or by using simple physical means (ISO 18601), for example a cap, a lid and (non in-mould) labels
- **3.** A packaging component can only be considered recyclable if that entire component, excluding minor incidental constituents (6), is recyclable according to the definition above. If just one material of a

¹² Regions can be any geographic area (countries, states, provinces,), anywhere in the world



- multi-material component is recyclable, one can only claim recyclability of that material, not of the component as a whole (in line with US FTC Green Guides¹³ and ISO 14021)
- **4.** ISO 14021 defines post-consumer material as material generated by households or by commercial, industrial and institutional facilities in their role as end users of the product which can no longer be used for its intended purpose. This includes returns of material from the distribution chain. It excludes pre-consumer material (for example production scrap)
- **5.** Packaging for which the *only* proven way of recycling is recycling into applications that do not allow any further use-cycles (for example plastics-to-roads) cannot be considered 'recyclable packaging'.
- **6.** ISO 18601:2013: A packaging constituent is a part from which packaging or its components are made and which cannot be separated by hand or by using simple physical means (for example a layer of a multi-layered pack or an in-mould label)
- 7. The threshold to assess if the recyclability of a packaging design is proven 'in practice and at scale' is:

 Does that packaging achieve a 30% post-consumer recycling rate in multiple regions¹⁴, collectively representing at least 400 million inhabitants? 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 your packaging is sold

Further explanatory notes

- a. By being based on the principle that recycling needs to be proven to work in practice and at scale, the definition requires the entire system to be proven to work: material choices, packaging design, the manufacturing process, the most likely way of using, disposing and collecting the packaging, and the availability, compatibility, and performance of infrastructure for collection, sorting and recycling. It also implicitly requires the system to work technically, conveniently (if it works in practice and at scale, it must be convenient enough for actors in the system to participate) and economically (if it works in practice and at scale, it must be that the economics are reasonable and that there are end markets for the resulting material)
- **b.** By being based on the principle that recycling needs to work in practice and at scale, the definition of recyclable packaging allows for innovation. A packaging item that is not currently recyclable could be so in future (for example by putting in place effective collection, sorting and recycling technologies at scale)
- **c.** It is important to assess the recyclability of each packaging separately, taking into account its design, manufacturing processes and most likely way of using, disposing and collecting it, which all have a significant impact on the possibility and probability of the package being recycled in practice. For example:
 - Design: For example choices of materials, the shape and size of the packaging, additives and colourants, glues, inks, caps, labels
 - Manufacturing process: For example, sometimes additives are added to facilitate the manufacturing
 process or residual amounts of catalysts or other products end up in the packaging during the
 manufacturing process
 - Most likely way of using and disposing: One should assume the most likely way of using and disposing of the packaging and not assume unlikely conditions. For example, in most countries one cannot assume that a significant share of households will disassemble packaging before disposing of it. Other questions to consider include: Would the package be disposed most often with or without the label or cap still attached? Would it most likely be disposed of empty and clean, or contaminated with product residues, glue or lid residues?
 - Most likely way of collecting: Is the pack most likely to end up in a collection system for business-to-business bulk materials or in that for household materials? A package could be recycled in practice and at scale in business-to-business but not in business-to-consumer applications (for example PE pallet wraps usually end up in different collection systems than PE wraps around consumer products)
- **d.** While the definition does not specify where a package is recycled (i.e. allowing for the export and import of materials), businesses should ensure any exported packaging actually gets recycled before considering the recycling pathway to work in practice

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¹³ US Federal Trade Commission (2012), Guides for the Use of Environmental Marketing Claims ("Green Guides"), Part

¹⁴ Regions can be any geographic area (countries, states, provinces,), anywhere in the world



e. The available technical design-for-recycling guidelines by organisations such as APR, PRE, EPBP, RECOUP and others bring a more technical and in-depth analysis of design for recycling prerequisites. As such, these guidelines are complementary to the 'recyclable' definition of this appendix, and businesses are encouraged to refer to and apply these design-for-recyclability guidelines

The thresholds to assess if the recyclability of a packaging design is proven 'in practice and at scale' (i.e. the 30% post-consumer recycling rate in multiple regions, collectively representing at least 400 million inhabitants - see note 7 in the recyclability definition box) are not intended to be achieved *today*, but aim to define an ambitious yet realistic target to reach by 2025.

Please see <u>Appendix II</u> outlining a methodology and providing support for the assessment of recyclability of plastic packaging based on these thresholds.

The 'recyclable' definition above applies at a global level for global commitments: it is a characteristic of packaging and is not linked to any local context or specific geographical area. As such, this definition does not apply to claims linked to specific geographical areas (for example on-pack recycling labels, customer communications), as these should always take into account the local context and systems in place (in line with ISO 14021 and US FTC), and be in line with the local regulations that apply to such claims.

Finally, it is important to stress once more that, while the commitment to make all packaging recyclable by 2025, according to the definition above, is a necessary first step, it is not an end goal in itself. The target state to aim for is one in which all packaging is actually recycled in all markets where it is put on the market (ideally after several reuse cycles and not including some targeted applications where compostability might be the preferred solution).



Section 4 - Composting and compostable packaging

In a circular economy, all (plastic) packaging should be designed to be recyclable, or where relevant compostable¹⁵ (or both)¹⁶, ideally after several reuse cycles. As designing packaging for recycling comes with the advantage of keeping the value of the material in the economy, it is in many cases preferred over designing for composting. However, the latter can be valuable for targeted applications where considered appropriate and beneficial, if coupled with the relevant collection and composting infrastructure to ensure it gets composted in practice.

These targeted applications include packaging items for which composting offers a mechanism to return biological nutrients from the product the packaging contains, which would otherwise have been lost, back to the soil in the form of fertiliser or soil improver. Examples could include tea bags, compostable bags for compost collection in cities, or packaging materials that often end up in organic waste streams (for example fruit/vegetable labels). Applications for which compostable plastic packaging is used are ideally harmonised across the industry and clearly indicated, to avoid cross-contamination of compostable and recyclable material streams.

Recognising that compostable plastic packaging is not a blanket solution but rather one for specific, targeted applications, shifting to compostable packaging where reusable and/or recyclable alternatives would be preferred purely to achieve a commitment is not in line with the vision and intention of the Global Commitment.

Compostable packaging needs to go hand in hand with appropriate collection and composting infrastructure in order for it to be composted in practice. Therefore, when claiming compostability in the context of a specific geographical area (for example on-pack recycling labels, public communications), it is important to take into account the local context and available systems in place as outlined in ISO 14021, and be in line with the local regulations that apply to such claims.¹⁷

Composting can take place in an industrial facility, following a controlled process managed by professionals, as well as in a collective or at home, where the process is subject to the householder's skills and other environmental conditions. The terms 'composting' and 'compostable' as referred to in this appendix mainly refer to industrial composting.

Composting

Definition: Composting

Aerobic process designed to produce compost.

Note 1 to entry: Compost is a soil conditioner obtained by biodegradation of a mixture consisting principally of vegetable residues, occasionally with other organic material and having a limited mineral content.

Source: ISO 472:2013, Plastics - Vocabulary.

¹⁵ Organic recycling includes composting and anaerobic digestion. Along with composting, anaerobic digestion can also be considered as a circular after-use pathway for plastics packaging, in line with ISO 18606. However, as the Foundation believes the use of anaerobic digestion is currently limited for plastic packaging as at the date of publication, this appendix focuses on composting.

¹⁶ While the Foundation believes (based on research conducted to date) that no compostable plastic packaging is currently recycled at sufficient scale to be also 'recyclable' according to the definitions in this appendix, certain plastic packaging that is compostable and could technically be recycled, has been developed, such as packaging made with PLA, PBS and PHA. It is important for packaging aimed to be recycled and packaging aimed to be composted to be separated, so the material streams do not contaminate each other.

 $^{^{\}rm 17}$ See note d. under "compostable packaging" definition.



Further explanatory note

- a. Composting can take place in an industrial facility, a collective, or at home: 18
 - Industrial composting: Municipal or industrial composting is a professionally managed and controlled, aerobic thermophilic waste treatment process covered by international standards and certification schemes, which results in compost, a valuable soil improver¹⁹
 - Home composting: Designing packaging so that it is home-compostable means it adheres to more
 stringent conditions than industrially compostable packaging and increases the range of possible
 composting processes (both industrial and home composting). The home-composting process
 remains subject to the variability of householders' skills and experience, and the final product is not
 standardised

Compostable packaging

Compostability is a characteristic of packaging or of a product, not of a material. As testing standards require packaging to disintegrate and biodegrade in a certain time frame, compostability is influenced not only by the material choice but also by, for example, the format, the dimensions, and usage of inks and colourants. For example, while a thin PLA film might be compostable, a solid block of the exact same material might not degrade fast enough to be considered compostable.

Care should therefore be taken when claiming 'compostability' for a material. When materials are referred to as compostable, it most often means that the material could be used to produce compostable items or packaging. It does not mean that all items produced using this material are compostable.

Similar to how recyclability is defined, also for compostability the Global Commitment moves beyond 'technical compostability' (i.e. meeting relevant international compostability standards) to compostability proven to work in practice and at scale.

Definition: Compostable packaging

A packaging or packaging component (1) is compostable if it is in compliance with relevant international compostability standards (2) and if its successful post-consumer (3) collection, (sorting), and composting is proven to work in practice and at scale (4).

Notes

- 1. ISO 18601:2013: A packaging component is a part of packaging that can be separated by hand or by using simple physical means (for example a cap, a lid and (non in-mould) labels).
- 2. Including ISO 18606, ISO 14021, EN13432, ASTM D-6400 and AS4736
- 3. ISO 14021's usage of the term clarifies post-consumer material as material generated by households or by commercial, industrial and institutional facilities in their role as end users of the product which can no longer be used for its intended purpose. This includes returns of material from the distribution chain.
- 4. 'At scale' implies that there are significant and relevant geographical areas, as measured by population size, where the packaging is actually composted in practice

Further explanatory notes

- a. As per ISO 18606, a package is industrially compostable if it meets the following criteria:
 - Characterisation: identification and characterisation of components prior to testing
 - Biodegradation: conversion of at least 90% of organic carbon to CO₂ within 26 weeks under controlled composting conditions (at +58°C +/-2°C)
 - Disintegration: disintegration is considered satisfactory if within 12 weeks under controlled

¹⁸ Along with composting, anaerobic digestion can also be considered as a circular after-use pathway for plastic packaging, in line with ISO 18606. However, as the Foundation believes the use of anaerobic digestion is currently limited for plastics packaging as at the date of publication, this appendix focuses on composting.

¹⁹ European Bioplastics, Factsheet *Bioplastics – Industry standards & labels, Relevant standards and labels for bio-based and biodegradable plastics* (2017).



composting conditions, no more than 10% of the original dry mass of a package remains in the oversize fraction after sieving through a 2,0 mm sieve (at $+58^{\circ}$ C $+/-2^{\circ}$ C)

- Compost quality: the compost obtained at the end of the process does not cause any negative effects
- Maximum concentration of regulated metals: it does not exceed a given concentration. of regulated heavy metals and other substances hazardous to the environment
- **b.** As per ISO 18606, a package is considered compostable only if all the individual components of the package meet the compostability requirements specified. If the components can be easily, physically separated before disposal, then the physically separated components can be individually considered for composting
- **c.** Compostable plastic can be composted in a municipal or industrial facility as well as, if it is designed to be home compostable, in a collective or at home as a complementary after-use option where relevant see 'Composting' definition
- d. In line with ISO 14021 and US FTC Green claims, a marketer should clearly qualify compostability claims to the extent necessary to avoid deception, for example taking into account if one component is not compostable or if the item cannot be composted safely or in a timely manner in a home compost pile or device. For example, the US FTC Green guide states: "§ 260.7 Compostable Claims: "To avoid deception about the limited availability of municipal or institutional composting facilities, a marketer should clearly and prominently qualify compostable claims if such facilities are not available to a substantial majority of consumers or communities where the item is sold."
- e. This 'compostable' definition applies at a global level for global commitments: it is a characteristic of packaging and is not linked to any local context or specific geographical area. It does not imply that it will be composted in every geographic area where it is put on the market. Local context and available infrastructure should be taken into account when claiming compostability in a specific geographic area

In line with how 'recyclability proven in practice and at scale' was defined, the threshold to assess if the compostability of a packaging is proven to work 'in practice and at scale' is: Does that packaging achieve a 30% post-consumer composting rate in multiple regions²⁰, collectively representing at least 400 million inhabitants? A possible alternative, especially relevant for more local players, is to check if a 30% post-consumer composting rate is achieved in all the markets where your packaging is sold. The above thresholds might be reviewed over time as more data becomes available.

These thresholds are not intended to be achieved today, but aim to define an ambitious yet realistic target to reach by 2025. Please refer to <u>Appendix II</u> for an assessment methodology for the compostability of packaging.

Please note: The term 'biodegradable' should not be confused with 'compostable'. 'Biodegradability' designates a property which is needed - among others - to make a package compostable. It does not indicate whether a plastic package can in practice be collected and composted following a managed process (for example how quickly and under what conditions it can biodegrade).

²⁰ Regions can be any geographic area (countries, states, provinces,), anywhere in the world (independent of where your organisation is based).



Section 5 - Post-consumer recycled content and pre-consumer recycled content

The below definition is provided as set out in the Appendix of Common Definitions in the Global Commitment Business Signatory Pack.

Definition: Post-consumer recycled content

Proportion, by mass, of post-consumer (1) recycled material in a product or packaging.

Note

 ISO14021's usage of the term clarifies post-consumer material as material generated by households or by commercial, industrial and institutional facilities in their role as end users of the product which can no longer be used for its intended purpose. This includes returns of material from the distribution chain

Source: ISO 14021:2016 modified, *Environmental labels and declarations* — *Self-declared environmental claims* (*Type II environmental labelling*), *Usage of terms*, modified (focus on post-consumer recycled material)

Further explanatory notes

- A. While in a circular economy it is encouraged that pre-consumer waste is kept in the system, the priority is to avoid such pre-consumer waste as part of an efficient production process. This definition therefore excludes pre-consumer recycled content (ISO 14021, *Usage of terms, Recycled content*: Pre-consumer recycled content includes materials diverted from the waste stream during a manufacturing process)
- B. Transparency on the nature of the recycled content (i.e. post-consumer versus pre-consumer) is to be ensured whenever possible
- C. As referred to in ISO 14021, the percentage of recycled material (by weight) shall be mentioned when a claim of recycled content is made, separately stating the percentage of recycled content used in products and packaging, without aggregating it
- D. Amounts and quality of packaging made out of recycled content should be in line with relevant food contact and health and safety regulations where a packaging is put on the market
- E. To verify or certify the use of recycled content, various verification systems from different assurance bodies exist



Section 6 - Renewable material and renewable content

The below definitions are provided as set out in the Appendix of Common Definitions in the Global Commitment Business Signatory Pack.

Definition: Renewable material

Material that is composed of biomass from a living source and that can be continually replenished.²¹ When claims of renewability are made for virgin materials, those materials shall come from sources that are replenished at a rate equal to or greater than the rate of depletion.

Source: ISO 14021:2016, *Environmental labels and declarations* — *Self-declared environmental claims* (Type II environmental labelling) - Sections 7.14.1. Usage of term and 7.14.2. Qualifications.

Further explanatory note

A. ISO 14021: "An unqualified claim of renewability shall only be made when the product consists of 100% renewable material, allowing for de minimis amounts of non-renewable materials being contained in that material. Otherwise, renewability claims shall be qualified as follows: a) where a claim of renewable material content is made, the percentage by mass of renewable material to the total mass shall be stated; b) the percentage of renewable material content (mass fraction) for products and packaging shall be separately stated and shall not be aggregated."

Definition: Renewable content

Proportion, by mass, of renewable material in a product or packaging.

Further explanatory notes

- A. The assessment of "renewable content" is done either through the direct measurement of biomass or bio-based carbon content in a product, or by a calculation. As plastic producing facilities sometimes use both fossil and renewable feedstocks at the same time, a certified mass balance approach could be applied to calculate and certify renewable content
- B. Renewable content can be made from bio-based materials (biomass or biogenic carbon), although it should be noted that bio-based materials are not always renewable
- C. Claims made on renewable content (biomass content, bio-based carbon content) should only be made in relation to the total mass or total carbon in the product
- D. Amounts and quality of packaging made out of renewable content should be in line with relevant food contact, health and safety regulations where packaging is put on the market

²¹ ISO 14021:2016: Biomass is defined as a "material of biological origin excluding material embedded in geological formations or transformed to fossilised material. Note 1 to entry: This includes organic material (both living and dead) from above and below ground, for example trees, crops, grasses, tree litter, algae, animals and waste of biological origin, for example manure.(modified: part on renewable energy excluded); ISO/IEC 13273-2:2015, *Energy efficiency and renewable energy sources — Common international terminology — Part 2: Renewable energy sources*, Biomass definition: Note 1 to entry: The biomass includes waste of biological origin. Note 2 to entry: The material includes animal by-products and residues and excludes peat.

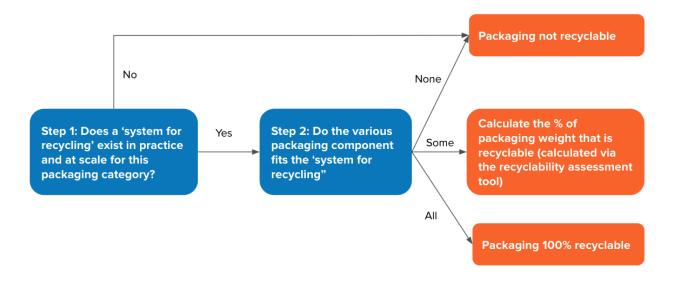


Appendix II - Assessment methodology for recyclability and compostability

Recyclability assessment

To ensure consistency of reporting and quality of the data, the Ellen MacArthur Foundation asks signatories to use a two-step process to assess recyclability of a packaging (portfolio) in line with the definition of 'recyclable packaging' and the related thresholds for 'in practice and at scale' described in Appendix I - Section 3.

Global Commitment signatories have been provided with excel templates ('Recyclability Assessment Tools' available here) to complete while walking through the two-step process described in this appendix.



Step 1: The first step makes an assessment at the level of 'packaging categories' and indicates for which of these packaging categories a 'system for recycling' exists in practice and at scale (see definition in Appendix I).

- A 'system for recycling' is an entire end-to-end system from consumer to recycled material, including collection, in some cases sorting, and reprocessing (which could include washing, drying, shredding, etc.) into recycled materials. This can be a formal or an informal system, as long as it works in practice and at scale
- <u>Packaging categories</u> can be defined by combinations of materials, packaging formats and, where
 relevant, customer type (business-to-consumer or B2C versus business-to-business or B2B),
 and/or other criteria. The main rule of thumb is that packaging items that are not treated by the
 same 'system for recycling' or are treated as separate 'streams' of materials in certain 'systems for
 recycling' should be split into different categories. Examples include:
 - 'PET thermoforms' and 'PET bottles' are separate categories as these are often collected, sorted and/or recycled separately. As such 'PET packaging' by itself is too broad a category
 - 'PE flexible packaging >A4 in B2C context' could be a category. This differentiates by size, because large and small films are often separated (with roughly A4 size used as the threshold in many regions), and by customer type because many more regions have 'systems for recycling' for these materials in place in a B2B context than in a B2C context



The table below lists 18 categories of packaging into which we believe the majority of plastic packaging can be divided for signatories of the Global Commitment. These categories are pre-populated into the Excel template provided. However, the list may be tailored: not all plastic packaging categories may be relevant for your business, some categories might be missing and/or some categories may require further detailing.

	Plastic packaging category	Examples	
Rigid packaging	PET bottle	Bottles for water, cooking oils, detergents,	
	PET thermoforms	Trays, cups, blisters,	
	Other PET rigid	Jars,	
	HDPE bottle	Bottles for milk, yoghurt, jelly,	
	HDPE other rigid	Pots, trays, cups, jars,	
	PP bottle		
	PP other rigid	Pots, tubs, trays, cups, jars,	
	PE tubes		
	PS rigid	Pots, trays,	
	EPS rigid	Takeaway & retail packaging, packaging peanuts, etc. ²²	
	PVC rigid	Blisters, bottles, trays,	
Flexible packaging	>A4 mono-material PE in B2B	Pallet wraps, large LDPE bags,	
	>A4 mono-material PE in B2C	Wrap around bottles, wrap around toilet paper,	
	Other >A4 flexibles		
	<a4 flexibles,="" pe<="" th=""><th>Pouches, sachets, wrappers, small bags,</th></a4>	Pouches, sachets, wrappers, small bags,	
	<a4 flexibles,="" pp<="" th=""><th>Pouches, sachets, wrappers, small bags,</th></a4>	Pouches, sachets, wrappers, small bags,	
	<a4 flexibles<="" multi-material="" td=""><td>Pouches, sachets, wrappers, small bags,</td></a4>	Pouches, sachets, wrappers, small bags,	
	Other <a4 flexibles<="" mono-material="" th=""><th>wrappers, small bags,</th></a4>	wrappers, small bags,	

Table: List of 18 common packaging categories.

The aim of Step 1 is to produce a full list of packaging categories for the signatory's packaging portfolio that indicates which categories have a 'system for recycling' existing in practice and at scale. To assess if a 'system for recycling' exists in practice and at scale, signatories are asked to assess if the packaging

²²This category includes EPS and XPS such as for takeaway and retail food packaging as well as packaging peanuts. EPS packaging used for insulation (e.g. fish boxes), or for the protection of large items (e.g. white goods or furniture) are not considered in scope for this assessment.



category achieves a 30% post-consumer recycling rate in multiple regions²³, collectively representing at least 400 million inhabitants.

To support you with this assessment the Ellen MacArthur Foundation and the UN Environment Programme conducted the Plastics Initiative 2023 Recycling Rate Survey (available to view in this folder). For each of the 18 packaging categories listed above, the Excel template provides you with an automatic indication of whether the 30% and 400 million thresholds are being met, based on the outputs of the Survey. If you have strong evidence of packaging being recyclable in practice and at scale, which contradicts the Survey results, you will be permitted to deviate, but you will have to be transparent about the percentage of packaging for which you deviated and the study and specific data points used to support your recyclability claims. More information is provided below in 'Information on the 2023 reporting process and the Plastics Initiative 2023 Recycling Rate Survey'.

Step 2: If no 'system for recycling' exists in practice and at scale for a certain packaging category, packaging in that category does not meet the definition of 'recyclable packaging' in the context of the Global Commitment at that moment in time. However, this packaging may be considered under your percentage of packaging 'designed for recycling', should you choose to report on this metric.

If a 'system for recycling' does exist in practice and at scale for a certain packaging category, it is important to move to **step two**, which looks deeper into the detailed design (size, colourants, additives, labels, caps/lids, glues, inks, etc.) of that specific packaging and its components in order to assess if the different packaging components actually fit that system. In other words, it assesses if the different packaging components^{24 25}, once they enter the system, will (most likely) successfully run through the 'system for recycling' and end up actually being recycled.

For example, the fact that a 'system for recycling' exists in practice and at scale for PET bottles does not imply that every single PET bottle can be considered recyclable: size, colourants, additives, labels, caps/lids, glues, inks, etc. could all hinder the recycling of a specific bottle.

This type of assessment in step two is widely known and applied. Various design-for-recycling guidelines, tools and/or testing methods are available from, for example The <u>Association of Plastics Recyclers (APR)</u>, <u>Plastic Recyclers Europe</u>, <u>European PET Bottle Platform</u>, <u>CGF Golden Design Rules</u>, and many more. If there are minor differences between the different guidelines, it is encouraged to use the geographically most relevant one or the strictest one.

This assessment is done at packaging component level and for the specific 'system for recycling' the packaging would end up in. For example, assuming a PET bottle and all its components end up in the 'system for recycling' for PET bottles, one should assess for each packaging component (for example bottle, cap and label) if they are (most likely) going to be recycled in practice through that system.

Once the assessment at component level is done, the percentage by weight of the packaging that is 'recyclable' can be calculated by dividing the weight of recyclable components over the total packaging weight. 100% of the packaging weight can be considered recyclable if its main packaging components, together representing >95% of the entire packaging weight, are recyclable according to the above

Regions can be any geographic area (countries, states, provinces,), anywhere in the world (independent of where your organisation is based).
 A packaging component is a part of packaging that can be separated by hand or by using simple physical means

A packaging component is a part of packaging that can be separated by hand or by using simple physical means (ISO 18601), for example a cap, a lid and (non in-mould) labels.

²⁵ For packaging producers, it suffices to only assess the components they produce and sell. For example if your organisation produces bottles, and the caps and labels are selected and applied by your customers, you might not decide about the design of the other components. Your commitment on and assessment of recyclability is in that case limited to the bottle itself (i.e. your packaging portfolio).



definition, and if the remaining minor components are compatible with the recycling process and do not hinder the recyclability of the main components.

Otherwise, only the (weight of the) recyclable components of a package (or the recyclable parts of components) can be counted towards achieving the recyclability commitment, and only when other components do not hinder or contaminate their recyclability.

For example:

- If a bottle and its cap are recyclable, the packaging can be claimed to be recyclable if it has a label (<5% of total weight) that does not hinder the recyclability of the bottle and cap.
- If that same bottle has a label that hinders or contaminates the recycling of the bottle and cap, the entire packaging is non-recyclable.
- If a package has (a) certain component(s) that are not recyclable and that make up >5% of the total packaging weight (for example 12%) and that do not hinder or contaminate the recycling of the remaining recyclable components of the package, then only that recyclable part (for example 88%) can be counted towards this commitment.

How to assess the recyclability of the B2B plastic packaging that you use in your own operation and send to recyclers?

B2B plastic packaging that you use internally and that is not recyclable in practice and at scale (e.g. polybags) could be considered recyclable if your organisation sends such packaging to recyclers and ensures the packaging is indeed being recycled. For it to be considered recyclable, your organisation would need to provide evidence such as contracts with recyclers and details of the amount of packaging that is being recycled.

In this case, only the share of packaging that is actually being recycled (based on evidence to be provided to the Foundation) can be considered recyclable in the Recyclability Assessment Tool. For instance, if 20% of your plastic packaging portfolio is composed of hangers (PS rigids), which is not recyclable in practice and at scale, but you have contracted with recyclers to recycle 10% of such packaging, then you can report 2% (0.1 x 0.2) as recyclable in the Recyclability Assessment Tool. In the Recyclability Assessment Tool, you should therefore report separately the share of packaging that is recycled in a closed-loop system compared to the same packaging that is not part of a closed-loop system, as shown in the image below. You will still be requested to conduct the step 2 assessment.

Plastic packaging portfolio breakdown			Step 1 of assessment		Step 2 of assessment	
Packaging category (select from list)	Details on the specific packaging included	% of total plastic packaging weight	Does a 'system for recycling' exist?		Supporting evidence in case of deviation	% of packaging that 'fits' the system for recycling (i.e designed for recycling)
This should be in line with data provided in response to question 4.3 in the reporting questionnaire.	See examples in sheet "Illustrative example"	response to question 4.3 in the reporting questionnaire.	recycling' according to the 2022 Recycling Rate Survey? (populated automatically)	assessment deviates from that of column F, indicate whether you consider a 'system for recycling' exists (otherwise leave blank)	Details of supporting evidence (author, title, year, % of packaging recycled and geographies covered, link to access). We encourage you to share as many data points as possible. (For example: "WWF, State of recycling in the UK, 2020, 35% of	Share of packaging in this category that 'fits' the system for recycling. This type of assessment is widely known and applied. Various design for recycling guidelines are available from, for example The Association of Plastics Recyclers (APR), Plastic Recyclers
PS rigid	Hangers	2.00%	No	Yes	10% of all our hangers (representing 2% of total plastic packaging weight) are sent to recyclers. Evidence has been provided to the Ellen MacArthur Foundation.	50.00%
PS rigid	Hangers	18.00%	No			50.00%

The 2023 recyclability reporting process and the Plastics Initiative 2023 Recycling Rate Survey

All Global Commitment signatories that have committed to 100% reusable, recyclable or compostable plastic packaging by 2025 are asked to apply the definition and methodology above to their packaging portfolio and submit the resulting percentage of reusable, recyclable, or compostable plastic packaging by 21st July 2023.



To ensure full consistency between signatories' recyclability assessments and to maintain the transparency of this metric, signatories are asked to use a Recyclability Assessment tool – available to download here – to complete their recyclability assessment.

We recognise that a lack of consistent, publicly available data on recycling rates by plastic packaging category can present a challenge for organisations to assess and report on the recyclability of their plastic packaging portfolio as part of the annual Global Commitment reporting process. To help increase data availability and consistency in recyclability assessments across various organisations, the Ellen MacArthur Foundation has conducted a survey on global recycling rates for different categories of plastic packaging and has shared the output of this survey in a document available in this folder. The output of the Survey indicates whether, for each of 18 common plastic packaging categories, evidence for the existence of a 'system for recycling' was found. This data has been pre-populated into the Excel template provided to assess your recyclability percentage.

While signatories are asked to align with the 2023 Recycling Rate Survey results to ensure consistency and credibility of this reported metric and of the Global Commitment as a whole, signatories can deviate from the Recycling Rate Survey results only if they provide sound evidence to support claims of recyclability 'in practice and at scale' (i.e. meeting the threshold of 30% recycling rate for at least 400 million people) or using a local approach (with evidence of recycling rates at/above 30%). If this is the case for your organisation, you will be asked to provide this evidence in the Recyclability Assessment Tool and reporting platform, along with the details about the study used (including recycling/collection rate and the population covered in the geographies referenced in the study). The evidence provided should:

- 1) concern effective <u>recycling rates</u>. In some cases, evidence of a high collection-for-recycling rate (for example, > 50%) might be sufficient, however, data on <u>access to collection</u> for recycling will <u>not</u> be sufficient, as it does not give information about how much of the packaging is actually being recycled. Evidence that a packaging is technically recyclable, 'designed for recycling', or that it could be captured in an existing recycling stream in future or a collection stream could be established (but is not currently set up) is not sufficient to claim that a packaging is recyclable 'in practice and at scale'.
- 2) cover the full scope of the relevant packaging category you are assessing recyclability for and not just a subsection of this category (which may be recycled at a higher rate than packaging in the broader category) and
- 3) contain clear information regarding the source organisation, the date of publication and methodology used to calculate the data

Please note that in the 2023 Reporting questionnaire, you will have the opportunity to update data previously submitted to ensure consistency with the data submitted in prior years, in the case that you previously deviated from the definition, methodology, or 2023 Recycling Rate Survey results.

Please note, if your organisation conducts a local recyclability assessment, the same steps as described above (step 1 and 2) will be required, but you will need to use the dedicated template for it ('Local Recyclability Assessment Tool'). For more information on whether your organisation conducts a local or a global assessment, please see question 4.7.

'Design for recycling' assessment

Based on signatories' feedback, we recognise that the metric of recyclability 'in practice and at scale', as an output of the provided Recyclability Assessment Tool, does not allow the capture of all upstream efforts signatories are taking to change their packaging portfolio to be designed for recycling. As a result, signatories will have the option to submit the percentage of their packaging that is 'designed for recycling' to publicly reflect efforts on packaging size, colourants, additives, labels, caps/lids, glues, inks, etc. Note



that this is an optional metric and will not replace the headline metric of packaging that is 'recyclable in practice and at scale', which is relevant for the commitment and target.

The percentage that should be submitted as 'designed for recycling' will be displayed in the Recyclability Assessment Tool and is only based on the 'step 2' (packaging that 'fits a system for recycling'), i.e. overlooking the step 1. As such, you can provide data in step 2 even if there is no system 'in practice and at scale' as part of step 1.

An example is provided below as well as in the Recyclability Assessment Tool available here.

Extract from the Recyclability Assessment Tool:



The metric 'designed for recycling' overlooks the column 'does a system for recycling exist' (i.e. step 1) and considers the share of each packaging category in the portfolio (column I) in combination with the share of that packaging that 'fits a system for recycling' (column E). As such, the 'designed for recycling percentage' is calculated as follows:

$$0.73 = 0.37 * 0.94 + 0.14 * 0.6 + 0.14 * 0.83 + 0.31 * 0.6$$

Notes:

- To calculate the percentage for your step 2 assessment, various design-for-recycling guidelines, tools and testing methods are available from, for example The <u>Association of Plastics Recyclers</u> (APR), <u>Plastic Recyclers Europe</u>, <u>European PET Bottle Platform</u>, <u>Consumer Goods Forum Golden Design Rules</u>, and many more. If there are minor differences between the different guidelines, it is encouraged to use the geographically most relevant one or the strictest one.
- While this assessment ignores step 1 on whether the packaging is recyclable 'in practice and at scale', signatories should make sure the packaging does not rely on technology that is not yet available, or is only available in a very limited number of geographies with high-end recycling technologies, to be considered as 'designed for recycling'. As such, packaging that relies, for instance, on chemical recycling to be recycled should not be considered as 'designed for recycling' as the technology is only used in a small minority of places.
- Signatories will be asked to provide qualitative information to correctly interpret their percentage submitted, which should include information about the packaging considered as 'designed for recycling' and the guidelines that were followed (for example, PRE, APR guidelines or others). For more information, see question 4.12.



Compostability assessment

The assessment method for compostable packaging is similar, but less complex, compared to the 2-step process to assess recyclability:

- **Step 1:** A split by packaging category is less complex. The main categorisation of packaging categories could be based on the environment in which the packaging is used/collected:
 - Technically compostable packaging in closed systems (for example stadiums, events, kitchens) - these typically have higher collection and effective composting rates
 - Technically compostable packaging in certain B2B applications these might have high collection and effective composting rates
 - Technically compostable packaging in certain B2C applications these typically have low collection and even lower effective composting rates today
- **Step 2:** of the assessment would in this case be part of testing the 'technical compostability' based on relevant international compostability standards for each component

In other words, if your packaging is in line with relevant international compostability standards, the only remaining requirement is to prove a 30% post-consumer composting rate is achieved in multiple regions, collectively representing at least 400 million inhabitants.



Appendix III - Data processors

Ellen MacArthur Foundation uses third party companies to capture, analyse and store data.

Links to statements from these companies about security, privacy, compliance information, policy and certification are below.

Qualtrics - https://www.qualtrics.com/uk/

 $Security\ Statement - \underline{https://www.qualtrics.com/security-statement/} \\ Privacy\ Statement - \underline{https://www.qualtrics.com/privacy-statement/} \\$

GDPR - https://www.qualtrics.com/uk/platform/qdpr/

Salesforce - https://www.salesforce.com

Security Statement - https://trust.salesforce.com/en/

Privacy Statement - https://www.salesforce.com/uk/company/privacy/

Trust and Compliance -

https://trust.salesforce.com/en/trust-and-compliance-documentation/salesforce-services/

GDPR -

https://www.salesforce.com/content/dam/web/en_us/www/documents/legal/Agreements/data-processing-addendum.pdf

Google - https://www.google.com/

Security Statement - https://safety.google/security/built-in-protection/

Privacy Statement - https://policies.google.com/privacy?hl=en

Compliance - https://privacy.google.com/businesses/compliance/#!?modal_active=none

GDPR - https://cloud.google.com/security/gdpr/