

Joint submission to the Intergovernmental Negotiating Committee (INC) to develop an international legally binding instrument to end plastic pollution, including the marine environment

Potential options for elements towards an international legally binding instrument: Plastics Disclosure and Reporting

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On 9 December 2022, the Executive Secretary of the INC Plastic Pollution Secretariat (**Secretariat**) invited written submissions from members and observers to inform potential elements under an international legally binding instrument to end plastic pollution (**the instrument**).

This submission was prepared jointly by [CDP](#), Ellen MacArthur Foundation (**EMF**), Minderoo Foundation (**Minderoo**) and The Pew Charitable Trusts (**PEW**). We focus on sections II (Implementation Elements) and III (Additional Input) of the response template prepared by the Secretariat and provide feedback on the following questions:

- ***II.1.b (Implementation Measures): How to ensure effectiveness of the instrument and have efficient national reporting?***

Efficient national reporting under the instrument will require the development of harmonized definitions, standards and metrics that enable the collection of relevant, reliable and comparable data covering the entire plastic life cycle. In section II, we

describe two existing and aligned initiatives that can inform an effective framework for national reporting: the New Plastics Economy Global Commitment led by EMF and UNEP, and CDP's recently launched plastic disclosure framework.

- ***III (Additional input): please provide other relevant proposals or priorities here (for example introductory elements; awareness-raising, education and exchange of information; research; stakeholder engagement; institutional arrangements and final provisions).***

In section III, we focus on the initiation of a multi-stakeholder action agenda. A voluntary multi-stakeholder action agenda should be targeted and supplementary to the core binding obligations of the instrument. A priority item for the agenda can include a global effort to harmonize and scale corporate reporting on plastics. A harmonized global corporate reporting framework would support assessments and decisions by private actors, enabling companies to tackle their plastic footprints and helping investors to redirect capital towards sustainable activities. It would also address the challenges of diverging reporting landscapes, limiting the overall resource burden that would be imposed on companies operating in different jurisdictions. Finally, it would ensure that data voluntarily reported by industry on top of what is legally required is comparable with official, global statistics, including potential national government reporting as part of the instrument.

II. Implementation elements

1. Implementation measures

- a) *How to ensure implementation of the instrument at the national level (e.g. role national action plans contribute to meeting the objectives and obligations of the instrument?)*
- b) *How to ensure effectiveness of the instrument and have efficient national reporting?***
- c) *Please provide any other relevant proposals or priorities here on implementation measures (for example for scientific and technical cooperation and coordination as well as compliance).*

Key to ensuring the effectiveness of the instrument is a robust national reporting mechanism. Effective national reporting can generate an evidence base of consistent, reliable, and high-quality information to set baselines, monitor progress against the instrument's objectives, and strengthen accountability and compliance.¹

¹ UNEP/PP/INC.1.7 [Plastic Science](#) (September 2022), para 13.

An effective reporting mechanism will require the development of globally harmonized definitions, metrics and methodologies – as well as associated data collection and distribution systems - that are aligned with the instrument’s objectives and scope. In accordance with UNEA Resolution 5/14², they should cover the entire plastic life cycle, enabling the collection of current and future data points on production, use, waste and pollution. Key monitoring metrics include both “upstream” material input data (e.g. total plastic production per polymer type and application, volume of recycled content) as well as “downstream” waste and fate data (e.g. total plastic waste recycled).³

Several existing data collection and reporting initiatives have paved the way for reporting on plastics by public and private actors. UNEP has compiled a list of existing initiatives that can be leveraged by the INC but underlines the need to harmonize the different approaches in order to set baselines at the national level.⁴ Aligning with existing initiatives would avoid duplication of effort in the design of definitions or standards (e.g. what is considered as “recyclable” or “recycled”). It can also facilitate bottom-up collection, aggregation and reporting of data by national governments which will often need to collect and aggregate available industry data.⁵ It would further limit the resource burden that would be imposed on companies operating in different jurisdictions (compared to a scenario of diverging reporting landscapes), and ensure that data voluntarily reported by industry on top of what is legally required is comparable with official, global statistics (see further point III).

A key initiative is the New Plastics Economy [Global Commitment](#), led by EMF and UNEP since 2018. This initiative has developed global, harmonized definitions and metrics to support the collection and reporting of data on plastic and plastic packaging at the individual company and government level. It is backed by more than 500 organisations and businesses representing over 20% of the world’s plastic packaging have used this reporting framework for 4 years now. Industry-tested and approved⁶ reporting metrics include, amongst others, the volume and share of virgin (fossil-fuel) plastics, the volume and share of ‘reusable’, ‘recyclable’ and ‘compostable’ plastics, as well as post-consumer recycled content.⁷ By making all this data publicly available ([here](#)), the Global Commitment has created unprecedented transparency on what progress towards a circular economy for plastics is made by whom and where progress is still missing.

In an effort to accelerate wider global harmonization and adoption of plastic reporting, CDP, EMF, Minderoo and PEW are now working together to expand CDP’s global environmental disclosure system to include plastics. Expanding on some of the key Global Commitment

² UNEA Resolution 5/14, end plastic pollution: towards an international legally binding instrument.

³ UNEP/PP/INC.1.7 [Plastic Science](#) (September 2022), para 69-72.

⁴ UNEP/PP/INC.1.7 [Plastic Science](#) (September 2022), para 69-72.

⁵ For example, statistics on plastic production is currently only available to industry and not officially reported: UNEP/PP/INC.1.7 [Plastic Science](#) (September 2022), para 69.

⁶ In 2022, the Global Commitment completed its fourth reporting cycle. 130 businesses and 17 governments reported on progress against 2025 targets.

⁷ [New Plastics Economy Global Commitment - Commitments, vision, and definitions; Appendix II: common definitions.](#)

metrics, CDP will enable thousands more businesses to track their progress towards a circular economy for plastics and accelerate action. By making the data publicly available on the CDP website, publicly benchmarking progress and putting the disclosed data at the heart of financial decision making, the initiative will leverage the power of nearly 700 financial institutions, a range of financial data service providers including Bloomberg LLP and MSCI and credit rating agencies such as Moody's to trigger systemic action to reduce plastic pollution. With over 18,000 companies worth 64% of global market capitalization already disclosing through CDP, CDP is uniquely positioned to help scale disclosure and action on plastic pollution across the global economy. With expertise from EMF and committed multi-year funding from PEW and Minderoo, CDP's objective is to build a plastics disclosure mechanism that is comparable to carbon.⁸⁹

The design and execution of CDP's Plastic Reporting Mechanism will be collaborative and informed by a diverse Advisory Council, involving key experts and existing disclosure and reporting initiatives. It also aims to align with ongoing efforts to design mandatory sustainability reporting metrics in various jurisdictions (for example, under the new EU Corporate Sustainability Disclosure Directive¹⁰).

Questions and metrics on plastics will be added into CDP's annual disclosure framework, beginning with a pilot amongst 7,000 corporations in 2023. The full details of CDP's first year of plastics disclosure, including which companies will be requested to disclose initially, will be released in early 2023, prior to the April launch of the disclosure platform. The 2023 questionnaire will cover plastic-related business risks, environmental impacts as well as key performance metrics to measure, amongst others, total plastic polymers produced, total plastic packaging used and the raw material content percentages (virgin fossil-fuel, recycled, re-used) at individual company level.¹¹

The INC could leverage the expertise, experience and precedents created by initiatives like the Global Commitment and CDP's Plastic Reporting Mechanism to inform the development of an effective and harmonized national reporting mechanism under the global instrument. Further work to align between different initiatives, as suggested by UNEP, can be prioritized under the proposed multi-stakeholder action agenda. This is discussed in section III.

⁸ <https://www.cdp.net/en/plastics>

⁹ CDP, [CDP expands global environmental disclosure system to help tackle plastic pollution crisis](#) (September 2022).

¹⁰ 2021/0104 (COD) [Directive of the European Parliament and of the Council](#) amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting.

¹¹ CDP, [CDP Signposting & Feedback Opportunity: Introducing Plastics into CDP Questionnaires](#) (July 2022).

III. Additional input

Please provide any other relevant proposals or priorities here (for example introductory elements; awareness-raising, education and exchange of information; research; stakeholder engagement; institutional arrangements and final provisions).

UNEA Resolution 5/14 has mandated the INC to explore binding as well as voluntary approaches under the instrument, including the initiation of a multi-stakeholder action agenda.¹² Voluntary approaches can be used to supplement core obligations and control measures, allowing for a higher level of ambition that would enhance the effectiveness of meeting the objectives of the instrument.¹³

In this context, and given the tight 2024 deadline which the INC is working towards, the development of a voluntary multi-stakeholder action agenda should not distract from the efforts to negotiate the core obligations and binding provisions under the instrument. Instead, the agenda should focus on targeted actions that inform the work of the INC, contribute to implementation of the instrument, and potentially advance the instrument's objectives pending its entry into force.

One initiative that can be prioritized under a multi-stakeholder action agenda is a global effort to align or harmonize different existing approaches and methodologies for plastic disclosure and reporting. This has been highlighted by UNEP as a necessary action to create national baselines and design consistent indicators for monitoring under the instrument (see section II).¹⁴ A globally harmonized reporting framework also has the opportunity to evolve the level of information available to include in national reporting, encouraging continual advancements in the ambitious impact that the instrument can achieve. Finally, this initiative can catalyse voluntary action by private actors going beyond the objectives of the instrument. Greater supply chain transparency allows companies to better understand and tackle their plastic footprints. It can also support investors and financiers to redirect capital towards sustainable activities.

As noted in section II, CDP's Plastic Reporting Mechanism will be collaborative and informed by a diverse Advisory Council, involving key experts and other existing initiatives. This Advisory Council is currently being set up for launch in early 2023. It also aims to align with ongoing efforts to design mandatory sustainability reporting metrics in various jurisdictions (for example, under the new EU Corporate Sustainability Disclosure Directive¹⁵). Building on this expertise and collaborative approach, the organisations supporting this joint submission stand

¹² UNEA Resolution 5/14, end plastic pollution: towards an international legally binding instrument, para 3 (m).

¹³ [UNEP/PP/INC.1/5](#), Potential elements, based on provisions in paragraphs 3 and 4 of United Nations Environment Assembly resolution 5/14, including key concepts, procedures and mechanisms of legally binding multilateral agreements that may be relevant to furthering implementation and compliance under the future international legally binding instrument on plastic pollution, including in the marine environment.

¹⁴ UNEP/PP/INC.1.7 [Plastic Science](#) (September 2022), para 69-72.

¹⁵ 2021/0104 (COD) [Directive of the European Parliament and of the Council](#) amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting.

ready to contribute to a multi-stakeholder initiative aimed at aligning and harmonizing existing and developing corporate reporting frameworks in ways that can accelerate the work of the INC and advance the instrument's objectives pending its entry into force.
