

**Responses to Comments Received during the 7 October - 8 November 2020 Public Consultation on the
Guidelines for Leadership in Corporate Plastic Stewardship**

| Comment No. | Question No. | Response | Response to commenter |
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| Question 1. Does peer-reviewed information exist on how biobased plastics/biodegradable plastics can contribute to reducing a plastic footprint? | | | |
| 1 | 1 | Not to the best of my knowledge in a way that can contribute to commercially viable interventions. | The responses to this question pointed to a few sources with guidance on how biobased / biodegradable plastics can contribute to reducing a plastic footprint. In general, they confirm that leaked biobased / biodegradable plastics are typically still problematic. Therefore, we will not include those as an action to reduce the plastic footprint. However, the replacement of plastic by other compostable material, such as paper, directly contributes to reducing the plastic footprint. |
| 23 | 1 | Please connect with EMF to clarify. | See response to comment #1 |
| 36 | 1 | There are various studies on the potential of biobased/biodegradable plastics to stop plastic pollution. Unfortunately, it turns out that biobased/biodegradable plastics are not (yet) the silver bullet to our plastic problem. There is no generally accepted standard for these alternatives to ensure that the material can be recycled/composted. Solid waste is often not segregated at source, which poses another major challenge at material recovery facilities (MRF). Sources: IBioC (2019); Tabone et al. (2010) | See response to comment #1 |
| 49 | 1 | No that I know off. | See response to comment #1 |
| 56 | 1 | We think the current information would best support quantifying plastic footprint reductions from a volume perspective, e.g. an increase in responsibly sourced bio-based plastics impacts the footprint due to increased sustainable and less conventional virgin content. Biodegradability in and of itself is not a footprint "solution" so would caution against making sweeping generalizations about how that impacts a company's plastic footprint. We don't know that current information supports any other conclusions from an EOL/waste management perspective. The Bioplastic Feedstock Alliance's position on bioplastic claims is that a reasonable minimum amount of biosbased content to make a claim is 25% for FMCG and it is reasonable for durable goods to make a claim on any % of biobased content as long as the claims are transparent (and meet other BFA criteria). | See response to comment #1 |
| 130 | 1 | Agree with the need to have further detailed information and comparative analysis both in bioplastics and biodegradable plastics. Agree with areas of concern identified in Table 6. | See response to comment #1 |
| 144 | 1 | Breaking the Plastic Wave, Chapter 2 (p.60) => switch from plastic to paper with increased paper recycling to meet the demand while avoiding deforestation; and switch from fuel-based to bio-based and/or biodegradable plastic (sourcing could be agricultural by-products & end of life could be composting which avoids plastic leakage). Also a link to our CE bioeconomy report | See response to comment #1 |
| Question 2. Avoiding hard-to-recycle multi-material composites has various tradeoffs. Is this clear enough, or should we eliminate this point from the list of examples of increasing recyclability? | | | |
| 2 | 2 | This is clear enough. | The responses to this question showed that this is clear enough. Still, we have added description from the recent Ellen MacArthur "Upstream Innovation" report regarding the definition of 'recyclable' and one additional tradeoff - regarding food waste - of replacing composite plastics. |
| 24 | 2 | Please keep it on the list. | See response to comment #2 |
| 37 | 2 | Table 6 helps to make this more clear by providing examples. | See response to comment #2 |
| 50 | 2 | I didn't give it a second thought until I read this question :) | See response to comment #2 |

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| 57 | 2 | We think the point "avoiding hard-to-recycle multi-laminate materials" should be kept. The layers of multi-laminate materials are difficult to separate causing issues for recyclers. Avoiding these materials and using more single-material packaging made from materials that can be recycled at scale will improve the recyclability of a company's packaging. | We've moved this point to the top of the list of examples of how to increase recyclability in section 3.2.1. |
| 117 | 2 | The point should be kept on the list of examples. Table 6 is somehow misleading as it also covers trade-offs of using bioplastics/ compostable packaging. Also, could this table not be combined with Table 5? | We have kept it on the list of examples. The ambiguity of listing bioplastics / compostable packaging has been noted in other comments, so we have removed references to it in Table 6 (see response to comment #1). While Tables 5 and 6 list many of the same impacts, they are related to different causes (increasing recycled content and recycling at end of life, respectively). |
| 131 | 2 | It may require further explanation or a reference to another document that provides further guidance. | See response to comment #2 |
| 145 | 2 | Clear enough, but you could further. No mention of the risk of increased food waste if the product format increases or the economic implications if alternative packaging solutions are more expensive | See response to comment #2 |
| Question 3. Should scaling up compostable packaging be included as an example of plastic waste recovery activities? | | | |
| 3 | 3 | Yes, but care needs to be taken to separate compostables from other plastics based on serious contamination issues. | We have revised this section to reflect that, taken together, responses to this question indicate that addressing compostable plastic is important and should be included in the section on plastic waste collection, 3.2.4 (though use of compostable plastic is not in itself a collection activity). |
| 25 | 3 | No, but scaling up composting facilities should be included where compostable packaging would be accepted. | See response to comment #51 |
| 38 | 3 | This is not aligned with the Plastic Waste Collection Methodology that is being developed under the Plastic Waste Reduction Standard. Using compostable packaging can be considered under sub-section Reduce total plastic use: avoid, lightweight, reuse, replace on Page 12 as it might be an option that helps replacing plastic with other materials and avoid the use of plastics. However, using compostable packaging in relation to recovery is misleading, as this activity would not be eligible to issue Waste Collection Credits under the Plastic Waste Reduction Standard. | See response to comment #3 We note that composting is not a creditable activity under any existing plastic credit program. |
| 51 | 3 | How is scaling up compostable packaging actually increasing waste recovery activities? I don't see a direct connection? And also how does it relate to contaminated packaging? How does compostable packaging improve things? | We have included a caveat that only in jurisdictions where collection rates of compostable items are higher than those of plastics does use of compostable plastic contribute to decreasing plastic pollution. |
| 58 | 3 | We don't think this is an example of plastic waste recovery, it's an example of a design change. It would only be recovery if the company knows that it can be composted at scale and that facilities exist to handle the waste in their markets/the waste is actually recovered. | See response to comment #51 |
| 118 | 3 | Scaling up compostable packaging may be one way of avoiding plastic waste that cannot be recovered. However, compostable packaging is usually only compostable under conditions that require industrial composting plants and are therefore hard to recover. This is especially true for the examples you give in the section ("small-scale plastic items or plastic items that are blown away easily"). | See response to comment #51 |
| 132 | 3 | Do you propose to set out guidelines for when compostable plastic is appropriate? Scaling solutions for industrial composting would be part of the solution. | See response to comment #51 |

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| 146 | 3 | Yes but only for relevant applications and markets (an empty packaging doesn't add much to the compost value, and often creates problems due to the poor disintegration speed). From Breaking the Plastic Wave, p. 60: 'Composting could bring cost savings in middle-/lowincome countries via decentralized community-based composting that avoids collection costs, making it particularly suitable for rural and remote locations with high plastic leakage rates' | See response to comment #51 |
| Question 4. For this consultation version of the Guidelines, we've used the term 'Net Zero Plastic Leakage' for this claim. Do you think this is a better term than 'Net Zero Plastic to Nature', or do you have a different suggestion? | | | |
| 4 | 4 | Yes, this is a better term. | We will use 'Net Zero Plastic Leakage' |
| 15 | 4 | Net Zero Plastic to Nature is a clear term. | We appreciate this input input. However, 'Net Zero Plastic Leakage' was more popular in the consultation and in conversations we had with other groups, so we will use 'Plastic Leakage' instead of 'Plastic to Nature'. |
| 26 | 4 | We see a risk with both proposed claims, if collection is not linked with recovery operations meaning that collected waste could still leak to environment. | This claim is about plastic's permanent removal from the environment, not its future use. The first publication version of these <i>Guidelines</i> will include principles for plastic credits to ensure, among other things, that plastic credits represent real collection -- that which will not allow the plastic to re-enter the environment. |
| 39 | 4 | Refer to Comment 1: Determining End-of-Life Scenarios and Leakage Rates in separately submitted document | We recognize that leakage and end-of-life data availability and quality are poor. However, it is an objective of the developers of these <i>Guidelines</i> to incentivise development of more and better data. In the publication version of the <i>Guidelines</i> , we will (1) suggest that total plastic use be set out as part of any plastic footprint and (2) allow either total plastic use or plastic leakage and anticipated end-of-life to be the basis for mitigation. This will allow us to gather data about the uptake of both systems prior to the next revision. |
| 52 | 4 | I like 'Net Zero Plastic Leakage' | We will use 'Net Zero Plastic Leakage' |
| 59 | 4 | We do not support the terms "Net Zero Plastic Leakage" or "Net Circular Plastic". We have learned from experts in both the climate and forest space that "net zero" terms are misleading and often misconstrued. "Net zero" is a systems concept and should not be applied to individual products, materials, or company operations. We recommend anyone making claims from the purchase of plastic credits make them in a manner similar to the following example: "The purchase of X credits by Company Y has resulted in Z tons of plastic waste recovered from nature" and this should be paired with accessible, additional information such as the registry data on the plastic credits being used to achieve the claim as well as publicly, available information on the company's overall plastic pollution impacts, and geographical and form (polymer if possible) information relevant to the exact credits purchased. Information about plastic credit purchases should also explain how plastic credit purchases fit into the company's longer-term vision and strategy for reducing the plastic pollution footprint resulting from their direct operations. | Section 4.4.1 of the <i>Guidelines</i> suggests ways to talk about commitments that include using plastic credits. We've incorporated some of your suggestions there. The <i>Guidelines</i> developers think that the disclaimer 'net zero' is the best way to make a claim that is both practical and truthful. |
| 119 | 4 | 'Net Zero Plastic Leakage' is a term that is easy to understand, given that the term "plastic leakage" is now widely used to describe plastics that end up in the environment, be it through littering, illegal dumping or other mismanagement. We suggest to use this term. | We will use 'Net Zero Plastic Leakage' |

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| 133 | 4 | <p>Noting the claim statements at 4.4.1 provides greater detail on the claim statement. This could potentially be a feature of a statement verified by a third party. Consideration of if a consumer facing claim will be offered and how a company would itemise and use the terms 'Net Zero Plastic Leakage'?</p> <p>Would this be on-pack? Alternatives could consider phrases such as.....'Manufacturer is participating in a net zero plastic leakage scheme to offset leaked plastic'.</p> | <p>It is our hope that eventually these claims will be verified by third parties. We offer these commitments/claims for brand or corporate-level leadership. They may serve as on-pack claims, but would more likely be used as points of reference for on-pack claims.</p> |
| 147 | 4 | <p>Yes it is a better term but it needs to be applied by material type match/application and geography and then built up to make a claim at a brand level. For example, if the waste is multi-layered sachets for shampoo in Indonesia then the credits should be obtained for small single use sachets in Indonesia rather than PET collection in Mexico.</p> | <p>We will use 'Net Zero Plastic Leakage'.</p> <p>The <i>Guidelines</i> are not proscriptive as to whether these claims should be used at the corporate or brand level.</p> <p>Your comments re: matching geography and format are noted.</p> |
| <p>Question 5. Noting that all product/packaging content would need to be mitigated with Waste Collection Credits, why do you agree or disagree that recycled content of a product/packaging should be excluded from the amount of waste that a company needs to mitigate in order to achieve Net Circular Plastic?</p> | | | |
| 5 | 5 | <p>I agree that it should be excluded because recycled content is already a mitigation technique.</p> | <p>See response to comment #148</p> |
| 16 | 5 | <p>As recycled content implies the plastic was collected & recycled and reintroduced in the production of the package/ product, it should be excluded. However, the company should have the choice to take actions above and beyond what is expected.</p> | <p>See response to comment #148</p> |
| 27 | 5 | <p>We disagree that recycled content of a product/packaging should be excluded from the mitigation credits. Material with recycled content is as likely to leak into the environment than material with virgin content. There is no justifiable reason to exclude, if we want to talk about waste collection credits.</p> | <p>See response to comment #148</p> |
| 40 | 5 | <p>Refer to Comment 1: Determining End-of-Life Scenarios and Leakage Rates in separately submitted document</p> <p>This question is not very clear since the Guidelines currently state that only the leaked content would need to be mitigated with Waste Collection Credits (not all the product/packaging content).</p> <p>We should not actively advocate to exclude the recycled content of a product/packaging from the amount of waste that a company needs to mitigate. Instead, companies should be encouraged to further mitigate their footprint by reducing the amount of material used, creating compact designs for material efficiency and supporting re-use schemes (+ considering other options as listed in section 3.3.1 Corporate effort in value chain).</p> | <p>See response to comment #148</p> |
| 53 | 5 | <p>Incinerating plastic from recycled content is not circular. So the origin of the plastic is not relevant to the discussion in my opinion. It also seems very complicated to keep coupling origin and destination. I see it very simple:</p> <ul style="list-style-type: none"> - all virgin content must be compensated with a recycling credit - all collected but not recycled waste must be compensated with a recycling credit - all leaked waste must be compensated with a collection credit (a collection credit should include the recycling claim) <p>This incentivises the use of recycled content, it incentivizes recycling plastic waste, and it incentivizes prevention of leakage.</p> | <p>See response to comment #148</p> |

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| 60 | 5 | The reasoning that companies shouldn't have to pay for recycling twice makes sense (i.e. if buying Waste Recycling Credits is enough to claim circularity, buying recycled content should equally be sufficient to claim circularity and not require buying the credits in addition), so we agree that recycled content can be excluded from the amount of waste that needs to be mitigated. A key issue here is also, however, that double counting of recycled content is avoided (i.e. a claim cannot be made on both the physical recycled content and also the credit for it), and we do not support claims using the term "Net Circular Plastic" regardless. | See response to comment #148; one reason this division between input and end-of-life was made was to avoid double counting. |
| 120 | 5 | We disagree that recycled content of a product/packaging should be excluded from the amount of waste that a company needs to mitigate if this product/ packaging is not recycled again. The goal of a Net Circular Plastic System should be to incentivize both the use of recycled content and end of life waste recycling. One way to achieve this would be a system of discounts/ penalties for users of recycled/ virgin content. | See response to comment #148 |
| 134 | 5 | If a producer used 100% recycled plastic it would still require collection. The % leaked is not an influence on content. Perhaps there are other ways to recognise min. recycled content minimum targets? | See response to comment #148 |
| 148 | 5 | RC should not be excluded from the amount of waste a company needs to mitigate. The WBCSD CTI model identifies circular inflows and outflows and both a required to be circular. Using 100% RC is great as a circular inflow but waste also needs to be managed. | We have broken down the Net Circular Plastic commitment into two parts, each of which is a commitment in itself: Net 100% Recycled Content and Net 100% Recycled at End-of-Life. Recycled content will be taken into account in the former, but not in the latter. |
| Question 6. Do you think that recycled content should be excluded from the need to be mitigated only for Net Circular Plastic, or should that also be | | | |
| 6 | 6 | also for Net Zero Plastic Leakage | See response to comment #17 |
| 17 | 6 | It should not matter if the waste is from recycled content or virgin plastic as long as it is being leaked. So the need to mitigate leakage from recycled content for Net Zero Plastic Leakage should be retained. | Net Zero Plastic Leakage will apply to a product's full weight, regardless of recycled content, for the reason that whether or not a product is recycled does not matter if it is in the environment. Introducing the "Net Circular Plastic" claim is the new way we have addressed recycled content in the publication version of the <i>Guidelines</i> . |
| 28 | 6 | See above. | See response to comment #17 |
| 41 | 6 | Refer to Comment 1: Determining End-of-Life Scenarios and Leakage Rates in separately submitted document | See response to comment #17 |
| 54 | 6 | All plastic leakage should be mitigated with credits. Regardless of its source. As if environmental waste from recycled content is not bad :/ | See response to comment #17 |
| 61 | 6 | This should only be the case for Net Circular Plastic. Circularity and leakage are very different metrics, and while the purchase of recycled content directly incentivizes circularity, it doesn't directly prevent leakage. The proportion of leakage from recycled content should also need to be mitigated. We strongly disagree with the term "Net Zero Plastic Leakage" and do not think this term should be used in any claims. | See response to comment #17 See response to comment #59 |
| 121 | 6 | We disagree that the proportion of leakage from recycled content should be excluded from the need to be mitigated for Net Zero Plastic Leakage. The goal of a Net Circular Plastic System should be to incentivize both the use of recycled content and disincentivize/ mitigate leakage, independent from its content. | See response to comment #17 |
| 135 | 6 | Leakage has the same impact whether recycled or not although offering some type of incentive beyond minimum quantity of recycled plastic may be of value. | See response to comment #17 |

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| 149 | 6 | As above, WBCSD suggest the two sides should be separated for calculation. CTI would suggest combining 'net circular inflow' and 'net circular outflow' metrics to create a 'net circular' claim. | See response to comment #148 |
| Question 7. Does recycled content have to be post-consumer recycled? | | | |
| 7 | 7 | No. There are significant sources of leakage from industrial sources that also need mitigation. | We added the following language after Table 6: "Note that use of post-consumer material is encouraged over that of pre-consumer material. Efficient, circular production processes should avoid using recycled pre-consumer waste; the Ellen MacArthur Foundation (2020b) excludes pre-consumer waste from its definition of recycled content." Both post- and pre-consumer material have been defined per ISO 14021. |
| 29 | 7 | Yes, within a ISO 14021 definition for recycled content | See comment #7 |
| 42 | 7 | The use of post-consumer recycled materials should be encouraged, mainly because this stage has the highest rates of leakage & mismanaged plastic waste - problems which can be addressed by a higher demand for post-consumer recycled materials. | See comment #7 |
| 55 | 7 | No. If a company is buying recycled plastic that came from an industrial waste stream it is equally contributing to the demand for recycled plastic. | See comment #7 |
| 62 | 7 | Yes, this matches how we report recycled plastic in the ReSource Footprint Tracker - it must be post-consumer recycled. | See comment #7 |
| 122 | 7 | In our opinion, recycled content does not have to be post-consumer recycled. The goal of a Net Circular Plastic system should be to incentivize companies to use recycled content. However, it should be within the companies' control how to achieve a high recycled content in the most (cost-)efficient way. | See comment #7 |
| 136 | 7 | If you refer to post consumer at Tier 1, this would make sense but mechanisms to incentivise upstream plastic collection and recycling are equally important. | See comment #7 |
| 150 | 7 | Post-use would be a better term, to include B2B products/packaging and involve them in this collective effort (in the case where these products/packaging can't be reused). The system for measuring circularity has to start with the post use phase. | See comment #7 |
| Question 8. Should there be two levels of claims, why, why not? If yes, what rating system should be used to communicate that one level of achievement of a claim is higher than another? Options include but are not limited to: "gold, platinum", "+" and "high". | | | |
| 8 | 8 | No. | See comment #123 |
| 18 | 8 | It would depend on whether this tiered claim translates into a premium the market is willing to cover to be able to make the 'higher' claim. | At this point we are uncertain what the market will support. We do want to set a high bar with these commitments, so we have removed the claim levels but kept the concepts they entail as product/credit correspondence criteria. |
| 30 | 8 | If differentiation between credits for one off activities (Ocean cleanup etc.) vs. long term activities (increasing household collection rates) are made during the credit issuance by credit period reflecting the activity time period, then we do not see a need to create two level system for claims. Additional levels for the proposed two claims would get confusing. | Credits generated under the Plastic Waste Reduction Standard will have publicly available project documentation to describe the activities used to generate credits, and each Plastic Credit's serial number will include the time period during which it was generated. We have removed the claim levels but kept the concepts they entail as product/credit correspondence criteria. |

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| 43 | 8 | Refer to Comment 2: Leakage Potential Equivalency Scheme in separately submitted document: "We recommend that the Guidelines advocate for a robust equivalency scheme that can actionably be used by businesses to maximize their environmental impact, instead of limiting their investments in leakage-mitigation activities beyond their value chain with a match of material type and region. This will help to ensure that the recovery of lower-value plastic types is incentivized, particularly through projects situated in developing countries that present higher risk of plastic leakage into the environment due to lack of robust waste management infrastructure and therefore are in dire need of financial support." | While a leakage potential equivalency scheme has merit, robust enough data are not available to establish a robust enough framework to include in this first version of the <i>Guidelines</i> . |
| 63 | 8 | We do not support a lower level claim where credits don't need to match the packaging type or region of leakage given the differences in environmental impacts across packaging types and regions. We are concerned that a higher level claim won't be enough of an incentive to ensure that companies buy credits that are comparable to the impacts they are having. Anything less than this would not be credible to WWF. | See comment #123 |
| 123 | 8 | According to our understanding, you propose two claim levels based on i) material type match and ii) based on regional match. While we support two levels of claim based on material type matches because it is likely to encourage companies to switch to materials more suitable to a circular economy, we believe that a regional match would disincentivize participating companies to seek credits through projects in developing countries. Given that major contributors to plastic leakage include low- and middle-income countries, it would make sense to incentivize companies to seek mitigation credits there. The result could be a win-win situation for companies in developed and underdeveloped countries (similar to the CDM Mechanism). | We have removed the claim levels but kept the concepts they entail as product/credit correspondence criteria. The regional match has been adjusted so that if leakage occurs in regions with high capacity for waste management and credits are not available in the same material type, the match should be made using material type matching credits from regions with low capacity for waste management. In regions where waste management capacity is low, the leaked material shall be matched with credits from the same region. |
| 137 | 8 | The Guidelines could include more elaboration on claim verification that would first substantiate confidence in claims. Differentiation levels can then be based on confidence in data and evidence. | Section 1.1 includes a reference to second or third party audits of claims, which is as far as we feel this document can go (not being a standard). Section 3.3.1 indicates that plastic credits should come from activities that are independently audited. We'll keep in mind the idea of level of confidence as part of the assessment, but we've removed the tiered approach to claims from this document. |
| 151 | 8 | Credits SHOULD correspond with the material type of the product/packaging & be generated in the same region where the product/packaging was leaked, anything less will be seen as greenwashing. The idea of different levels of claims for circularity is interesting and could be applied to different levels of circularity outflows (closed loop, open loop with functional equivalence, open loop without functional equivalence) - some measure of downcycling | We have removed the claim levels but kept the concepts they entail as product/credit correspondence criteria. The idea of using different levels of claims for circularity is interesting; we'll keep it in mind for the future. |
| Question 9. Regarding material type match: What are the potential repercussions (positive and negative) of this requirement for hard-to-recover and/or -recycle plastic materials? | | | |
| 9 | 9 | Transparency and accountability would say that the types of plastic introduced to the market and collected should be similar. | We agree, and this is taken into account in Section 4.3.2 |

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| 31 | 9 | This depends whether differentiation is made between closed loop recycling vs open loop recycling in the guideline. Food grade materials are currently not widely available beyond PET, which would have a great impact on companies whose plastic portfolio would be outside PET. We also think a tolerance in the plastic mix to reach the claim should be introduced. | The <i>Guidelines</i> do not differentiate between closed-loop and open-loop recycling; as we understand it your assessment is that differentiation would make the material type match more challenging. |
| 44 | 9 | Refer to Comment 2: Leakage Potential Equivalency Scheme in separately submitted document | See response to comment #43 |
| 64 | 9 | Not holding companies accountable to this requirement is one of our main concerns. Requiring companies that pollute hard-to-recycle or low-value plastic to actually collect that exact type of plastic as well is fundamental to the success of the crediting system. Not including this requirement would mean companies using or selling plastics that are hard to recover or recycle would have little incentive to shift away from these plastics since they could be "offset" by credits generated for materials that are widely collected and recycled. | We will keep both forms of match (with a slight modification to the regional match; see comment #123) . |
| 124 | 9 | Potential positive repercussions: encourages companies to switch to materials more suitable to a circular economy Potential negative repercussions: discourages companies that use hard-to-recover recyclables to participate in scheme altogether (higher barrier to participate). | <i>Guidelines</i> developers want to set a high bar for achievement of these commitments. While the point about discouraging companies that use hard-to-recover plastics from participating in the scheme is well-taken, we think that leading companies will make these commitments even with the material match requirement. |
| 138 | 9 | This could support switching to plastics more suitable for circularity. There could be many negative repercussions if not included as part of the evaluation. Perhaps, these could be set out in the Guidelines? | The idea that redesign processes should prioritise reducing the number of different materials and that design for recyclability should prioritise avoidance of multi-material composites are addressed in Section 3.3.2. See response to comment #124. |
| 152 | 9 | Repercussion is correct that 'hard to recycle materials' will have expensive credits which is highly appropriate | Agreed |
| Question 10. Should 'region' be defined in these Guidelines at the country or market level, or should the definition be left to a company's judgement based on the most appropriate geographic unit of assessment? | | | |
| 10 | 10 | Region needs to be the most locally appropriate geographic unit of assessment. | We agree with other commenters' suggestions that 'region' needs an upper limit. Local appropriateness is quite open to interpretation, so the default definition is the country level. |
| 19 | 10 | It would make sense to define this term upfront, as some entities may otherwise selectively define the region to best serve their interests. | Agreed; we have defined it as the country where leakage occurred, but noted that if a country-level region is not appropriate, the credit user should justify a definition of region based on a special economic zone that is no larger than a United Nations designated region. |
| 32 | 10 | A region would need to have limits defined. In a short term, country might be a too limited, but we would need to avoid abuse of a too wide definition. For example company should not be able to claim Net Zero Plastic Leakage in Asia through buying credits in Europe. | See response to comment #19 |
| 45 | 10 | Refer to Comment 2: Leakage Potential Equivalency Scheme in separately submitted document | See response to comment #43 |
| 65 | 10 | We'd suggest putting an upper limit on the scale that is appropriate. For example we don't think credits in East Asia should be perceived as offsetting impacts in Southeast Asia. Perhaps country-level should be the aspiration, with regional being allowed if it falls within the same UN designated region? (https://en.wikipedia.org/wiki/United_Nations_geoscheme) | Thank you for the reference to UN designated regions. See response to comment #19 |

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| 125 | 10 | As a general standard, 'region' should be defined at the country level. However, a company should be able to expand this definition by providing a definition on how a 'region' at market level is defined. This will be a better reflection of market realities, where goods and materials are moved between countries based on demand and supply. | See response to comment #19 |
| 139 | 10 | If the Guidelines are to be used as a third party assessment system, then advise that requirements for defining the unit of assessment, whether market, geographic or combination of factors be introduced. | See response to comment #19 |
| 153 | 10 | Region should be defined at the country or market level for relevance purposes. This cannot be left to a company's judgment | See response to comment #19 |
| Question 11. Should there be a minimum percentage of recycled content in the product/packaging required to qualify for the higher achievement and/or basic level(s) of either claim? If so, only for the high level claim, or also for the basic level? If so, what should that minimum percentage be? | | | |
| 11 | 11 | No. Recycled content will not be appropriate or usable for all applications. | See response to comment #33 |
| 20 | 11 | It would make sense to define a minimum percentage, which could be based on industry averages. | See response to comment #33 |
| 33 | 11 | No. See also comment above related to recycled content impact for claims. | As you suggest, at this point recycled content is difficult to access and use in many applications. It would be difficult to define a minimum requirement for recycled content at present. We have addressed this by including a recycled content commitment as part of the revised Net Circular Plastic commitment. |
| 46 | 11 | Refer to Comment 3: Net Circular Plastic in separately submitted document: "We recommend that the Guidelines require a minimum proportion of post-consumer recycled (PCR) content to allow a corporation to make the Net Circular Plastic claim. Even though it is difficult to define a minimum threshold given the market availability for different material types and regional differences, it should be specified that the claim cannot be achieved with a 0% PCR content . This would mitigate the risk of greenwashing accusations, and thereby make the claim more attractive for conscious businesses who are already (partially) following "circular" material sourcing strategies." | See response to comment #33 |
| 66 | 11 | As stated above, we disagree with the framing of the current claims structure and the use of the term "Net Zero" in these claims. That said, use of recycled content is critical and is something we encourage all companies to commit to increasing through their sustainability strategies and annual progress measurement. | See response to comment #33 |
| 126 | 11 | While a minimum percentage of recycled content in the product/ packaging would be desirable, a general actual percentage is hard to define and would depend on the type of product, polymer type, region, sector, and legislation, among others. Minimum percentages could either be derived from legislation/ policy targets (e.g. the EU's 30% target for PET bottles) or be based on industry averages or averages of participating companies (e.g. top 10% of participating companies qualify for high-level claim). | See response to comment #33 |
| 140 | 11 | If so, only for the high-level claim, or also for the basic level? If so, what should that minimum percentage be? Depending on reference to on average across products or specific to each. Understood that policy has established a 30% min. | See response to comment #33 |

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| 154 | 11 | WBCSD suggest creating a claims based on inflow and outflow measurement overcomes the issue. Generally recycled material highly depends on the collecting - sorting - recycling infrastructures in the country or market, and the possibility of using recycled content also depends on the application (e.g. food grade / non-food grade) so a blanket minimum should not be applied. Market forces should work to ensure recycled content is cheaper than buying credits | See response to comment #33 |
| Question 12. Are there other elements that should be added to the higher achievement level? | | | |
| 12 | 12 | No. | |
| 21 | 12 | It would be beneficial if credits could be labeled to differentiate the types of sustainable development / co-benefits generated by the project. | Credits generated under the Plastic Waste Reduction Standard will be able to be certified to the Sustainable Development Verified Impact Standard and labeled via that standard to indicate contributions to Sustainable Development Goals. There will also be a self-report option for SD contributions. |
| 67 | 12 | As stated above, we disagree with the framing of the current claims structure and the use of the term "Net Zero" in these claims. | As none of the commitments presented in the <i>Guidelines</i> are achievable without the use of plastic credits, we think that the disclaimer 'net zero' is the best way to make a claim that is both practical and truthful. |
| 127 | 12 | First, a high achievement claim could be connected to the ability of a company to achieve Net Circular Plastic through measures within its own value chain (i.e. measures within own value chain count more than buying credits). Second, companies could also be rated higher if they achieve high positive change within their value chain between reporting periods. | We will consider both of these ideas for future versions of the document. In the publication version, we've added the sentence "in making these commitments and any 'net' claims, a company should demonstrate that it is currently implementing mitigation activities within its value chain and that it has a plan to increase these over time" in Section 4.1. |
| 141 | 12 | Not certain on the achievement levels at this time. | See comment #8 |
| 155 | 12 | There is no link between the highest actions in the mitigation hierarchy (Eliminate waste) and the circularity claims. How to measure and disclose may be a challenge but should be included to avoid companies 'buying' their way out of achieving themore difficult but more circular solutions | The publication version notes that "The most effective way to reduce a plastic footprint and leakage is to start with mitigation activities that are targeted as high up in the value chain as possible," (Section 3.1) and that "in making these commitments and any 'net' claims, a company should demonstrate that it is currently implementing mitigation activities within its value chain and that it has a plan to increase these over time" (Section 4.1). |
| Question 13. Do you think these Guidelines should include a detailed quantitative methodology for the leakage potential equivalency scheme, or should this be included in a separate document? | | | |
| 13 | 13 | Included. | While a leakage potential equivalency scheme has merit, robust enough data are not available to establish a robust enough framework to include in this first version of the <i>Guidelines</i> . |
| 34 | 13 | We don't suggest to create equivalency scheme, but if that is agreed upon, then the details should be defined in the Guidelines. | See response to comment #13 |
| 47 | 13 | Refer to Comment 2: Leakage Potential Equivalency Scheme in seperately submitted document | See response to comment #13 |
| 68 | 13 | Given that we don't support a lower level claim for different packaging types or regions, a leakage potential equivalency scheme shouldn't be necessary. Furthermore, trying to create equivalencies between different packaging types leaked in different regions is very complicated and would certainly require a much more detailed methodology that what is presented here for us to be comfortable with it. Overall, it seems like this would add a huge amount of work for something we don't think is robust in the first place. | See response to comment #13 |

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| 128 | 13 | While a detailed quantitative methodology for the leakage potential equivalency scheme will be very helpful, it should be presented either as an appendix to the Guidelines or as a separate document in order to keep the high-level focus of the Guidelines. | See response to comment #13 |
| 142 | 13 | This would be helpful. No preference of whether within or separate document. | See response to comment #13 |
| 156 | 13 | WBCSD does not agree with the concept of leakage equivalency; it is too open to criticism | See response to comment #13 |
| Question 14. Would you find it valuable to be able to download a workbook (e.g. Excel file) that illustrates the calculations that were done for this case study? | | | |
| 14 | 14 | Yes. | 7 out of 8 answers confirm that a downloadable workbook would be useful. We will compile it and make sure to make it available. |
| 22 | 14 | Yes. | See response to comment #14 |
| 35 | 14 | Yes, this would be very helpful. The workbook should also be promoted as a template for the plastic accounting metrics. | See response to comment #14 |
| 48 | 14 | Refer to Comment 2: Leakage Potential Equivalency Scheme in separately submitted document | See response to comment #14 |
| 69 | 14 | Yes | See response to comment #14 |
| 129 | 14 | Yes; a downloadable workbook would be very helpful. | See response to comment #14 |
| 143 | 14 | A good idea. | See response to comment #14 |
| 157 | 14 | Yes, some may find it helpful. | See response to comment #14 |

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| 77 | 0 | 1 | 7 | Make use of % changes as well, easier for reader to remember the magnitude of the impact (e.g. In Objective 12 mln out of 415 mln plastic end up in ocean) | Clarify that 2% of produced plastic ends up in ocean. | Added in reference to 3% (2.89 rounded up) |
| 92 | 0 | 2 | 4 | Plastic credits come out of nowhere. Feels like a plug for plastic credits. Misplaced in a "plastic accounting" document, it's no a brochure for credits. | Remove, only introduce credits later in the document. 3.2 seems the proper part in the document to first mention credits. | Have deleted this sentence about plastic credits, as well as the reference in the header to this section. |
| 144 | 0 | 2 | 7 | We would advocate careful consideration of: "The plastic waste reduction leadership claims introduced in this document are 'Net Zero Plastic Leakage' and 'Net 7 Circular Plastic'. As illustrated in Figure 1, a robust assessment of a company's total plastic footprint and associated leakage serves as the starting point for any plastic waste reduction leadership commitment." And footnote: "A company may include its entire business or only certain products, brands or markets in its accounting for, and commitments about, plastic footprint and leakage." If only certain products and brands can be included, then it would appear to contradict the statement 'a company's total plastic footprint and associated leakage? When only certain products and brands are included, this would be only a partial plastic footprint? | We would support the statement: "Any claim that involves using plastic credits should be backed by transparent reporting, ideally verified by a third party, about the company's plastic footprint and the amount and type of plastic credits that have been used." | The intent of the footnote was to suggest that the footprint and leakage be matched to the scope of the business unit about which the commitment has been made. We elevated the importance of this idea by bringing it into the intro to Section 1. |
| 93 | 0 | 2 | 14 | Same as above, no need to put credits in the picture here. | Remove, only introduce credits later in the document | Deleted this reference to plastic credits |
| 94 | 0 | 2 | 22 | Same as above, no need to put credits in the picture here if it's an accounting guideline. | Remove, only introduce credits later in the document | Retained this point because it cannot be emphasized enough that plastic credits should become less and less a part of a corporate's plastic stewardship programme over time. We will consider revising the name of the document from <i>Accounting to Stewardship</i> . |
| 95 | 0 | 3 | 1 | In the figure, don't give example in the 4th step. Also no examples given in the 3rd step. Keeps it more "3rd party neutral" and unbiased. | Remove "through plastic credits.... responsibility" | Edited out references to plastic credits and EPR in step 4 of the figure |
| 73 | 1.1 | 4 | 2 | If companies rely on their own internal audit of the plastic accounting (with no existing reporting or assessment framework), it is not clear how one ensures consistency in approaches. | | Consistency of approach is the reason these <i>Guidelines</i> were developed; however, they are just a starting point. These principles and commitments need to be tested before they are standardized. This is something we hope will happen in the near future. |

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| 74 | 1.2 | 4 | 10 | It would be useful to clarify whether there is a minimum threshold for results of actions within a company's value chain to be able to make one of the two possible claims. | | In Section 4.1 of the publication version, we recommend that any company making a commitment or claim that requires the use of plastic credits be required to demonstrate a plan aimed at increasing its within-value chain mitigation activities over time. |
| 80 | 2.2 | 5 | 36, 37 | Is it realistic to include "Upstream plastic" in the corporate accounting? | We would suggest to define the "Upstream plastic", but focus only on the other types for the launch of the Guideline, as we do not have yet capabilities to record and monitor plastic waste at farmer or supplier level. | This is exactly what we suggest when listing the Tier 1 metrics (renamed as mandatory). Upstream plastics are classified as Tier 2 (renamed optional metrics). However, we still want to keep a complete overview of all plastics used throughout a product value chain in these <i>Guidelines</i> , this is why we want to keep a detailed description of all plastic uses first. |
| 75 | 2.2 | 6 | 17 | It is not clear how leakage from 'downstream-only plastic' (e.g. grocery bags) would be allocated per company. | | From a data perspective, assumptions on the amount of items per grocery bags would need to be made, on a national scale in case there are specific geographical differences. This is commonly done in LCA studies, where the environmental impact of the retail, use and end-of-life stages are accounting in a product or corporate assessment, if the systems boundaries are defined from cradle-to-grave. |
| 81 | 2.2 | 6 | 4, 5, 6 | Same comment as above for point 1. Upstream plastic | See above | See comment #80 |
| 88 | 2.2 | 6 | - | The tiered approach (Table 1, Table 2) categorizes different plastic accounting metrics, but does not clearly define which stages of a company's value chain should be included in the disclosure. It is unclear if the plastic waste generated by downstream activities refers to the Downstream-only Plastic (e.g. plastic bags in grocery stores), or includes all the stages in the corporate value chain that are related to an activity that can be monitored by the company. | We recommend that the Guidelines specify in section 2.2 Plastic accounting metrics (Page 6) which stages have to be accounted for in the different tiers. To make this even more clear, the same terminologies should be used when talking about downstream and upstream (i.e. when talking about downstream, do you mean Downstream-only plastic or mean or at least use the same terminology). | Ok, we added this |
| 78 | 2.2 | 7 | 4 | With respect to Figure 3(a) (page 7), it does not reflect quite clearly what the differences are between different plastic uses, apart from what part of the value chain they sit in. | | There can be a wide variety of plastic uses depending on the part of the value chain they sit in and the value chain under study. There is not yet a general rule of a specific type of application that would be correlated to a certain part of the value chain. |
| 82 | 2.2 | 7 | 4 | Regarding Table 1, the Tier 1 reference for downstream is a confusing here. Companies normally talk about Tier 1, as their direct suppliers. In this figure it relates to retailers and consumers. | Please remove reference to Tier 1. | We removed the tiers to prevent adding complexity and a risk of confusion. The metric categories are now mandatory, optional, and future. |

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| 97 | 2.2 | 7 | 7 | Are microplastics really only created during use of plastic? If use is meant very generic, like whenever plastic is used which could be during production, handling, use of the plastic product, during end of life treatment. Then ok. If use is meant to mean "the use of the specific plastic product", for example in case of a plastic bag use would mean really when carrying stuff with it, then probably it's not accurate. | Include a "microplastics" arrow everywhere | Yes, this is true, we included microplastic arrows at different life cycle stages |
| 96 | 2.2 | 7 | 4 & 7 | The looking glass suggests that figure 3b is a more detailed view on the upstream part of 3a. | Don't use the looking glass. Or clarify its intention / meaning. | We clarified that; each arrow now corresponds to a plastic life cycle. |
| 83 | 2.2 | 8 | 5 | Tier 2 Requirements: It's not clear why these optional requirements are listed, if these are not used for defining the claims purposes. | Please remove or clarify what is the future plan to integrate Tier 2 to the claims procedure. | We clarified that they might be added into mandatory metrics as the <i>Guidelines</i> are updated. |
| 111 | 2.2 | 8 | 5 | Companies in certain sectors (e.g. hospitality, travel) may have a large share of their plastic use be operational plastic and not just downstream plastic, which suggests this should be required for reporting as well. | Include operational plastic in Tier 1, or at a minimum discuss the reasoning for not requiring operational plastic to be reported and situations in which companies should be encouraged to report operational plastic. | See response to comment #83 |
| 112 | 2.2 | 8 | 5 | Unclear how "Collected waste and waste treatment" metric is defined. Do companies need to collect this data about their own packaging or can national averages for all plastics be used? | Clarify how "Collected waste and waste treatment" metric is defined. | We updated the terminology in Table 2 |
| 113 | 2.2 | 8 | 5 | It seems unnecessary to require leakage in addition to mismanaged waste as a required metric given the uncertainty in the available data and that mismanagement estimates by country are more widely reported. Are all companies required to use PLP to report leakage or are there other methodologies companies are expected to use? | Move "Downstream macroplastic leakage" metric to Tier 2, or at a minimum provide more guidance for how companies should report this metric and how the definition differs from mismanaged waste. | In addition to mismanaged waste rate, plastic leakage takes into the account the polymer residual value and the chances that the mismanaged waste is collected by the informal sector in case there is an economic incentive to do so. This is why we think it is an important additional metric to include. |

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| 98 | 2.2 | 8 | 6 | Section 1 says companies should start with actions in their own operations. Where is the plastic waste for the company's own operation in Table 1? The "upstream-operational" plastic from figure 3a should not be reported in Tier 1? Only plastic waste that follows after downstream use? | Include metric for operational plastic use and waste in Tier 1. | <p>In order to simplify the accounting framework in this first version of the <i>Guidelines</i>, we would like to reduce the scope of mandatory metrics while addressing key potential plastic leakage hotspots. This is why we would like to keep the focus on upstream-downstream and operational-downstream plastics. However we have now specified that: "In the case of companies in the hospitality or travel sector, where the post-consumer waste is collected directly in the operational boundaries, the waste generated should be included in the operational-downstream category."</p> <p>Given that macroplastic products and packaging have been identified as the key contributor to plastic pollution (e.g. <i>Breaking the Plastic Wave 2020</i>), this is the key focus of this version of the <i>Guidelines</i>. You can let us know if you think we would miss key leakage hotspots in a specific sector through our approach.</p> |
| 84 | 2.2 | 9 | 1 | Regarding Table 2, Total Plastic waste generated is missing a definition. | Please specify that this is the sales volumes. | Ok, we added this |
| 114 | 2.2 | 9 | 1 | | Change "Resource tool" to "ReSource Footprint Tracker" and move from possible source for "Macroplastic leakage" metric to "Mismanaged waste" | Yes, we integrated the change in Table 2 |
| 99 | 2.3 | 10 | 5 | Isn't primary data the data collected by a company itself. And secondary data is from generic sources. So they are swapped around? | Swap contents of the outer circles around. | Yes, they were swapped, we updated the figure. |
| 100 | 3.2 | 11 | 13 | In figure 5 top part. Aren't reuse, replace and redesign specific ways to avoid plastic use? You avoid plastic use by reusing plastic items? Including "Avoid" is superfluous? | Remove "avoid" | <p>Yes, this is indeed confusing. We see the following activities that should be distinguished:</p> <ul style="list-style-type: none"> - avoidance: plastic is avoided, e.g. by switching from liquid to solid or by having a tap water filter instead of bottled water. - reuse: plastic use is typically drastically reduced by having a (plastic) packaging that is reused several times. - replace: plastic is replaced by another packaging material - lightweighting: mass of single-use plastic material is reduced. <p>Hence, we don't think avoidance should be removed, however we suggest to separate redesign more clearly from avoidance and call it lightweighting.</p> |

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| 101 | 3.2 | 11 | 13 | In figure 5 bottom part. How about voluntary support/sponsoring of plastic collection activities? Like employee beach cleanup rallies, or donating to 'plastic collection NGOs'. | Included voluntary measures that are not EPR or credits. | We have added a section on other beyond value chain investments as Section 3.3.3. This section sets out criteria by which these activities could be used to mitigate leakage (they are quantifiable, additional and present no double-counting risk). We suggest that since these criteria are difficult for most employee or local community engagement activities to meet, that such activities should not be used for mitigation purposes. We also added the words "quantifiable and additional" to the introduction to the mitigation hierarchy section to indicate that beyond-chain efforts should embody both of those characteristics. |
| 102 | 3.3.1 | 12 | 10 | Might be worthwhile to emphasize product redesign can avoid plastic in the product itself or in the packaging or even other part of the life cycle. It says so in the example, but could be more explicit. | Change to ".... Changing product design to avoid using plastic in the product itself or its packaging (e.g. switching....." | Good point, we have addressed this in the publication version |
| 103 | 3.3.1 | 13 | 8 & 9 | This bit is rather negative "However, there are often legal boundaries that hinder plastic products from being made of 100% recycled materials. They are included in Table 5, which lists potential tradeoffs." | Rephrase. For example "Legal boundaries exist that restrict the application of recycled plastics or limit the amount of recycled plastic content in a product. Table 5 lists potential tradeoffs in applying recycled plastics." | Revised to "quality regulations (e.g. for food grade plastic) that may limit the the amount of recycled plastic content that a product is allowed to contain." |
| 104 | 3.3.1 | 14 | 4 | Ability to separate the plastics from other materials in a product, i.e. electronics, also plays a big role. | Include disassembly and separation of parts in the list. | This is a very important note. We often focus on plastic packaging to the detriment of plastic <i>products</i> . Thank you for also looking at it from an electronics producer perspective. We added a corresponding bullet point in the list of ways to increase recyclability in Section 3.2.1. |
| 105 | 3.3.2 | 15 | 4 | This bit is unclear "extended producer responsibility schemes/producer responsibility organizations." | Make it "extended producer responsibility schemes/organizations" or "extended producer responsibility and extended producer responsibility organizations." | Revised to "extended producer responsibility schemes" only, since the section on EPR schemes indicates that these can be fulfilled through PROs. |
| 106 | 3.3.2 | 15 | 6 | I'm missing why and how credits contribute to the plastic waste issue. It's implicitly there, but could be more explicit. | It is now stated that one credit means an additional ton of plastic is collected/recycled. Would be more active if it said "by buying one credit, a corporate embalse to collecting/recycling one ton plastic on top of business as usual". | This section has been significantly revised to explain better how plastic credits reduce the amount of plastic in the environment and how they can be used. To your point in particular, we added the sentence "Plastic credits reduce the amount of plastic in the environment (or that which would have ended up in the environment) and increase the circularity of plastics through funding waste collection and/or recycling activities" to Section 3.3.1. |

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| 76 | 3.3.2 | 15 | 10 | It would be useful to clarify how double claiming risks may arise where projects are registered under both 3R and Circular Action Hub. For instance, are the registry accounts interconnected so that if credits are retired under Verra, then they are automatically cancelled under CAH as well? | | <p>Projects that use the 3R Initiative-supported Plastic Waste Reduction Standard, which is operated by Verra, will register on the Verra registry. The Verra registry is the official record of Plastic Credits created under the Plastic Standard.</p> <p>The Circular Action Hub (CAH) is a platform that helps connect waste management projects and activities with companies and investors. Any transaction of units facilitated by the CAH will be recorded on its registry. Where the issuing registry is not the CAH, arrangements will need to be made with the issuing registries (e.g. the Verra registry) to ensure that there is no double-counting.</p> |
| 85 | 3.2.2 | 15 | 20.21 | Does this mean that corporates could build a claim independent whether they would buy WCC or WRC credits? | Acceptable credit methodologies or credit types should be defined and listed. | We have added a set of principles that credible plastic credits should meet in Section 3.3.1. Due to the emerging and nature of plastic credit schemes, it would not be appropriate to include a list of acceptable plastic crediting methodologies or schemes in this first version of the <i>Guidelines</i> . We will consider this for future versions. |
| 86 | 3.2.2 | 15 | 22 | It's not clear how fees paid by the companies either in EPR or Deposit refund schemes (DRS) contribute to achieving a claim? Or will they not? | Please clarify. | Clarified in the Section 3.3.2 that EPR contributions should only be used in mitigation of a company's leakage if the impact of that company's contribution (1) is quantified in terms of tonnes of waste collected and/or recycled beyond what would have happened without EPR and (2) is directly attributed to that company (with no possibility of double-counting). |
| 87 | 3.2.2 | 15 | 22 | What about carbon credits that companies are buying to offset the end-of-life impact on certain packaging types. For example on PET, could companies use their carbon credits to avoid or reduce their plastic footprint or would they need to still buy plastic recycling credits to achieve a claim. Is there away around this, as it's unlikely companies would be investing on both carbon and plastic credits when they would both be linked with the end-of-life impact of the plastic materials. | Please review and clarify. | <p>Carbon credits stand for one tonne of CO₂e emissions removed or reduced, whereas plastic credits stand for one tonne of plastic removed from the environment and/or recycled. While each of these have to do with a product's end-of-life, they are not fungible -- the environmental value that each credit represents is different.</p> <p>In 2021, Verra will explore creating a methodology to account for the GHG impacts of projects using the Plastic Waste Reduction Standard.</p> |

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| 107 | 3.3.2 | 15 | 22 | I'm missing why and how EPR contribute to the plastic waste issue. It's implicitly there, but could be more explicit. | to contribute to the end-of-life costs of products they put on the market could be found vague. Through EPR producer contribute to the waste management and recycling cost in the end-of-life phase". Perhaps even goes as far as claiming that higher EPR contribution leads to supporting the creating of more recycling infrastructure to address the issue. | Revised this sentence to the following: "EPR schemes enable companies to contribute to developing and enhancing waste collection and management infrastructure for the products they place on the market." |
| 108 | 4.1.1 | 16 | 9 | The term 'Waste Collection Credit' might be misleading. It's specific about recovering of plastic litter, correct? | Name the credits so that is clear they are about plastic waste litter. | Added a footnote to clarify that the references to WCCs and WRCs in this section refer to Plastic Credit types created under the Plastic Waste Reduction Standard. |
| 109 | 4.1.1 | 16 | 11 | Does the width of the colored areas mean something? And the little red dots are specifically placed in the not-dark blue area next to the "Leaked" area. Does that mean something? | | The commitment figures have been revised and simplified in the publication version. |
| 90 | 4.1.2 | 16 | - | Although the Guidelines have a clear focus on internal prevention measures, based on the current wording, a company could achieve the Net Circular Plastic claim even though 0% recycled plastics are used. | We recommend that the Guidelines require a minimum proportion of post-consumer recycled (PCR) content to allow a corporation to make the Net Circular Plastic claim. Even though it is difficult to define a minimum threshold given the market availability for different material types and regional differences, it should be specified that the claim cannot be achieved with a 0% PCR content. | See response to comment #74 |
| 110 | 4.1.2 | 17 | 2 | Same questions as for figure 6, does the size of the areas or the widths mean something? | | See response to comment #109 |
| 116 | 4.4.1 | 19 | 13 | We have a client who may be interested in applying these standards and making a claim however only to a product line initially. Is this appropriate? Per the first example of 4.4.1. it seems making a claim for a brand is ok so can I assume equally the case for a product line (rather than company as a whole)? | | While we encourage commitments to be made at the highest possible level, we recognize that it may only be possible to achieve them (at least in the short term) for specific brands and/or brands in specific regions. |
| 91 | 4.4.2 | 20 | 6-8 | The Guidelines mention specific claims to watch out for, including Plastic Neutral, and Offset/Offsetting. | We recommend that the dissuasion from the term Plastic Neutral be deleted and the reasoning why the Guidelines advise against Offset/Offsetting be modified in section 4.4.2 Claims to watch out for. | This section has been revised to include a table that outlines terms and elements to consider for each term. It provides more information that the consultation version while flagging that these terms are not yet well-defined in the context of plastic footprint and leakage mitigation. |
| 79 | 5.2 | 22 | 6 | With respect to Section 5.2, Table 6 (page 22), the sum of % is greater than 100% (Downstream macroplastic end of life --> collected waste --> US example). | | Thanks, this is due to rounding -- it is noted in the publication version. |

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| 89 | 4.2.3 | 18-19 | - | The Guidelines propose that the material type and the region where the plastic was leaked must match the material type and the region where the Plastic Credit used to mitigate that leak was generated. However, they also discuss the Plastic Credit Leakage Potential Equivalency Scheme that end users are encouraged to use if the compensation occurs for a different material type and/or in a different region. | We recommend that the Guidelines advocate for a robust equivalency scheme that can actionably be used by businesses to maximize their environmental impact, instead of limiting their investments in leakage-mitigation activities beyond their value chain with a match of material type and region. | While a leakage potential equivalency scheme has merit, robust enough data are not available to establish a robust enough framework to include in this first version of the <i>Guidelines</i> . |
| 115 | 2 | | | Paint Microplastic emissions are a very large, but little known problem. See email for more! | | Indeed, microplastics emissions from paint as well as other sources such as textiles and tyres are important contributors to the global plastic leakage (estimated as 1.5 Mt /year out of a total 11 Mt / year leaking in the ocean (Boucher et al. 2017). These Guidelines aim at providing companies an applicable framework to engage in tackling plastic pollution. As the major hotspot is macroplastics (9 Mt/ year (Jambeck et al. 2015, Lebreton et al. 2016)), this the key focus of this version of the Guidelines. We want to set achievable goals in this first version, while increase the requirements of the Guidelines as they will be updated in future years, this is why microplastic are listed in key metrics to track, even as Tier 2 metrics. |