Plastic Footprint Network

PAF consultation - public response (phase I)

Introduction

The purpose and scope of this document is to:

1. Show we've **received and considered** stakeholder input transparently
2. Provide a **thoughtful response** to feedback, either by accepting, modifying, or rejecting proposals
3. **Clearly communicate next steps** in the framework development process

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Section 1 – Summary of the feedback received

General feedback

1. What is your overall impression of the PAF?

On average, the overall impression of the PAF communicated by respondents is 7.86/10 (0 being *extremely negative*, 10 being *extremely positive*).

2. Is the framework clear, practical, and implementable?

On average, respondents deemed the PAF to be somewhat clear, practical, and implementable with an overall grade of 5.57/10 (0 being not at all, 10 being extremely).

3. Are there critical elements or considerations you believe are missing from the PAF?

Respondents broadly welcomed the PAF but noted several missing elements.

They recommended referencing the 3R Guidelines for Corporate Plastic Accounting, including full polymer names, and accounting for the energy sector's growing plastic use. Suggestions included adding worker safety protocols for microplastics (especially microfibres), providing a standardized spreadsheet tool for footprint calculations, clarifying how recovered plastics are managed to prevent re-leakage, and offering guidance for SMEs and retailers to apply the framework effectively.

4. Other general feedback (e.g. on format, sections, content, etc.)

Respondents generally found the PAF comprehensive and valuable but suggested improvements to clarity and structure. Several noted a perceived overlap between pillars and between value chain actions, particularly around funding mechanisms and redesign activities, which could blur distinctions and hinder usability. A restructuring into direct versus systemic actions was proposed, with Pillar B as a set of enabling levers. Feedback also called for clearer definitions (e.g., recyclability vs. recycling rates), improved formatting (spacing on slides), and more intuitive terminology—suggesting alignment with familiar concepts like the waste hierarchy and inclusion of a glossary. Overall, the framework was praised for its potential and case study support.

PAF pillars and actions

5. Are the PAF pillars (pillar A, B, C) clear and understandable?

The respondents determined the pillars to be fairly clear with an average grade of 7.14/10.

6. Specific feedback on the PAF pillars:

Respondents expressed mixed views on the clarity and structure of the PAF pillars. Several found the three-pillar framework confusing, with overlapping actions - especially between Pillars A and B - and questioned its suitability for plastic pollution, suggesting simplification through a 2x2 matrix or clearer alignment with the waste hierarchy. Pillar C was noted as narrowly focused on clean-up, with calls to include recycling as a key component of leakage management. While some found the pillars adequate, others highlighted challenges for traceability and implementation, particularly for transnational corporations (TNCs) and small and medium businesses (SMBs). Overall, simplification and clearer categorization were recurring suggestions to enhance usability and relevance.

7. Are the mitigation actions (action A1, B1, etc.) under each PAF pillar clear and understandable?

On average, the respondents deemed the mitigation actions under each PAF pillar to be clear and understandable with an average grade of 7.43/10.

8. Specific feedback on the PAF mitigation actions:

Respondents generally found the mitigation actions clear but raised concerns about prioritization and scope. Several noted the breadth of options could overwhelm companies and complicate decision-making. One key critique was against the sequential prioritization of reduction, then avoidance, and finally recovery—arguing instead for a parallel, integrated approach combining upstream and downstream solutions, as supported by global research and treaty discourse. Respondents emphasized the importance of addressing the full plastic life cycle to avoid limiting ambition or finance flows. Additional suggestions included expanding Pillar A to explicitly recognize external partnerships in recycling efforts.

Examples and case studies were praised as helpful for practical application.

9. From your perspective, how do the PAF mitigation actions align with existing standards and methods?

Respondents generally agreed that the PAF mitigation actions align well with existing standards and frameworks, including those for plastic and climate. However, some emphasized the need to ensure consistency with WBCSD's Global Circularity Protocol

and existing crediting programs like Verra's Plastic Program. Concerns were raised about the PAF's definition of additionality—specifically, that "independently verifiable" should not be part of that definition—and that adopting established approaches would help avoid market fragmentation. Some respondents also noted room for improvement in methodological guidance and tools to support practical implementation.

Additional feedback

10. Are there critical elements or considerations you believe are missing from the PAF?

Respondents highlighted two key missing considerations in the PAF.

First, there is limited attention to the chemical complexity of plastics targeted for reduction, avoidance, and recovery. Second, data collection challenges were noted as a major barrier, particularly in obtaining accurate plastic weight data. It was suggested that the PAF support companies by offering default values or a standard database of packaging types and weights to ease footprint calculation and improve accessibility.

11. Any other comments:

Respondents suggested that the PAF's target-setting approach should remain flexible, offering a framework to guide companies based on size, geography, and context rather than prescribing uniform targets. While the materials were appreciated for being engaging and scientifically robust, concerns were raised that their density may limit accessibility for SMBs and SMEs (small and medium businesses and entreprises), who may lack in-house expertise.

Section 2 – Public response from the PFN technical team

General feedback

3. Are there critical elements or considerations you believe are missing from the PAF?

Feedback summary

Respondents broadly welcomed the PAF but noted several missing elements. One recommended referencing the 3R Guidelines for Corporate Plastic Accounting, including full polymer names, and accounting for the energy sector's growing plastic use. Suggestions included adding worker safety protocols for microplastics, providing a standardized spreadsheet tool for footprint calculations, clarifying how recovered plastics are managed to prevent re-leakage, and offering guidance for SMEs and retailers to apply the framework effectively.

The PFN technical team fully agrees with referencing the 3R Guidelines for Corporate Plastic Accounting in slides 11 and 13, as the first set of guidelines that allowed corporates with a mitigation hierarchy and the use of plastic credits in the context of the mitigation hierarchy.

When it comes to spelling out the names of the polymers, the PFN technical team does not think adding the names of the plastic polymers in question would be beneficial since the framework targets all types of plastic, regardless of the polymer type.

Additionally, though not explicitly mentioned as an industry contributing to plastic pollution, the energy sector is captured withing the scope of companies the PAF addresses. There is recognition as to the importance of the contribution of this sector to plastic pollution. Developing a sectoral footprinting guidance would be possible in the future.

Although worker safety protocols are important, the PFN technical team considers them outside the intended scope of an accounting framework like the PAF. These measures—such as the use of Personal Protective Equipment (PPE) or worker exposure controls—are more appropriately addressed through operational standards or workplace safety regulations. The PAF focuses on accounting for environmental mitigation impacts; thus, while actions like upgrading water or waste management infrastructure fall under A3 (Infrastructure Improvements to Reduce Leakage), associated occupational health and safety protocols are not explicitly accounted for within this framework.

While we understand it would be valuable, providing a spreadsheet calculation tool is not within the scope of an accounting framework. The suggestion can be made to PFN as an initiative, and if funding from members and sponsors permitted, we could look into this.

Recovery of leaked plastic from the environment should in fact be monitored by a third-party and conducted with appropriate safeguards in place to avoid re-release, as illustrated by a case study on slide 37 – *Verified Cleanup of Pellet Losses at Industrial Facilities*, for instance. Additionally, the use of a standard such as the Verra Plastic Waste Reduction Standard is recommended.

4. ***Other general feedback (e.g. on format, sections, content, etc.)***

Feedback summary

Respondents generally found the PAF comprehensive and valuable but suggested improvements to clarity and structure. Several noted a perceived overlap between pillars and between value chain actions, particularly around funding mechanisms and redesign activities, which could blur distinctions and hinder usability. A restructuring into direct versus systemic actions was proposed, with Pillar B as a set of enabling levers. Feedback also called for clearer definitions (e.g., recyclability vs. recycling rates), improved formatting (spacing on slides), and more intuitive terminology - suggesting alignment with familiar concepts like the waste hierarchy and inclusion of a glossary.
Overall, the framework was praised for its potential and case study support.

Overlap between pillars and between value chain actions
We fully understand that at first glance, some interventions, particularly those involving funding or product design, may appear in multiple parts of the framework, which could suggest overlap. However, this structure is deliberate and grounded in the underlying logic of the framework, which distinguishes between:

Attributional vs. consequential impact logic, and

Actions within vs. outside the value chain.

Let us clarify the rationale using your examples (Respondent 2):

1. Funding-based interventions (A4, B4, C3, C4)

While these actions may all involve financial support, they are fundamentally differentiated by their mechanism of action, intended outcome, and location in the value chain:

A4: Funding infrastructure within the company's value chain (e.g., funding a supplier to improve collection or wastewater treatment) – this leads to attributional reductions.

B4: Funding infrastructure or programs outside the value chain, where the company does not directly control operations, to enable systemic change – this leads to consequential reductions.

C3: Purchasing verified plastic recovery credits – this supports post-leakage clean-up and is categorized under recovery, not prevention.

C4: Funding innovation in recovery technologies, such as new ocean cleanup systems – this supports future-oriented capacity building for recovery, again post-leakage.

These distinctions ensure that while the mechanism (financing) may be the same, the type of reduction (attributional, consequential, recovery) and proximity to the company's value chain remain clearly defined.

2. Product or system redesign appearing in Pillar A vs. Pillar B

This is another important distinction:

A2 (Pillar A) refers to redesigning existing products to reduce plastic leakage within current operations – i.e., changes the company directly implements and controls. This includes switching packaging material, design simplification, or improving textile durability.

B1 (Pillar B) refers to developing new systems or business models that prevent leakage more broadly – such as launching a reuse platform, creating a new circular service model, or enabling changes in consumer behavior. These are typically influential but indirect interventions, not always tied to a specific product footprint.

Here again, the same types of solutions may span different pillars, but their classification depends on whether the action is directly changing the company's own leakage (Pillar A) or changing the system more broadly (Pillar B).

Importance of keeping the three pillars A-B-C:

We understand the appeal of simplifying the framework, yet we have intentionally opted for a three-pillar structure (Reduce / Avoid / Recover) because it better reflects the diversity of mitigation pathways and aligns with precedents in carbon environmental accounting.

- Distinct impact pathways: Each pillar reflects a different causal mechanism—direct internal reductions (Pillar A), enabling systemic changes (Pillar B), and

compensatory actions (Pillar C). Merging into a binary model would blur important distinctions in responsibility and impact logic.

- Alignment with established standards: The structure mirrors precedents in climate and biodiversity frameworks (e.g. GHG Protocol, SBTi, Net Zero Initiative), supporting traceability, accountability, and differentiated treatment of interventions.
- Foundation for credible target setting: The 3-pillar model enables clear rules for what can be counted, enabled, or offset—critical for science-aligned plastic leakage targets. A binary structure would weaken governance and reduce credibility.
- Prevention of double-counting: Apparent overlaps (e.g. funding infrastructure) serve different functions depending on context. The tripartite structure allows proper categorization and avoids ambiguity or inflated impact claims.
- Usability for practitioners: Users need more than intent-based categories—they need clarity on activity type, impact mechanism, and accounting eligibility. The current framework supports practical application and portfolio tracking.
- Commitment to clarity: While recognizing the need for improved visuals and guidance, the framework maintains that this three-part architecture is essential for integrity, usability, and alignment with broader disclosure systems.

Direct vs systemic action

We appreciate the suggestion to reorganize the framework around two overarching categories, **"direct" and "systemic" action**, and understand the desire for simplicity.

However, we have intentionally opted for a three-pillar structure (Reduce / Avoid / Recover) because it better reflects the diversity of mitigation pathways and aligns with international precedents in environmental accounting. This structure ensures both conceptual clarity and practical applicability for measurement, disclosure, and eventually, target setting.

The core rationale for maintaining three distinct pillars is rooted in the following considerations:

1. Causal Differentiation of Impact Pathways

Each pillar reflects a distinct causal mechanism through which mitigation occurs:

Pillar A: Attributional reductions from actions taken within a company's own value chain and supply chain (e.g. design change, operational controls, infrastructure upgrades).

Pillar B: Consequential reductions enabled by the company but occurring outside its direct footprint (e.g. investments, R&D, consumer behavior change, policy influence).

Pillar C: Compensation mechanisms addressing residual impacts through direct or financed recovery efforts.

This mirrors established accounting frameworks in climate and biodiversity:

The GHG Protocol separates Scopes 1, 2, and 3 to distinguish responsibility and influence.

The Net Zero Initiative distinguishes direct abatement, enabling actions, and offsetting.

SBTi allows only certain action types to count toward target achievement, depending on attribution and certainty of impact.

Reducing this framework to a binary classification (direct/systemic) would collapse Pillars A and B, blurring essential distinctions in impact logic and accountability.

2. Preserving integrity in future target setting

One of the PFN's long-term goals is to support science-aligned target setting for plastic leakage. For such targets to be credible:

Reductions must be traceable and attributable.

Systemic enablers (Pillar B) must be recognized, but clearly delimited.

Offsets (Pillar C) must be transparently disclosed and separated from core reduction claims.

A 3-pillar model enables the kind of granular accounting rules that make frameworks like SBTi function, defining what counts, what enables, and what compensates. A binary model would complicate this governance and reduce credibility.

3. Avoiding functional ambiguity

While it is true that some action types (e.g. funding waste infrastructure) appear in multiple pillars, this is intentional and reflective of different roles that funding can play depending on:

- The locus of action (within vs. outside the value chain),
- The mechanism of impact (direct footprint reduction vs. enabling others),
- The form of intervention (capex vs. financial credits vs. tech development).

These distinctions are not semantic, they are essential for ensuring that plastic leakage reductions are not double-counted, and that corporate claims are appropriately bounded.

4. Action-Oriented Usability

From a usability perspective, practitioners need a framework that distinguishes not just intent ("direct" vs "systemic") but type of activity, mechanism of impact, and eligibility for accounting. The 3-pillar structure does this while remaining adaptable to real-world portfolios of mixed interventions.

We are committed to improving clarity of classification and navigation across the three pillars through better visuals and supporting guidance. However, we strongly believe that maintaining this tripartite architecture is essential for:

- Consistency with existing disclosure and mitigation frameworks,
- Sound quantification of impact,
- Credibility in future target setting.

Framing as credits

Credits, as financing mechanisms, can support a range of interventions across the plastic mitigation landscape, including upstream solutions (e.g., reuse systems), downstream waste management infrastructure, and innovation pilots. However, in the current version of the framework, credits are classified specifically under Action C3 (Plastic Recovery Credits) based on their functional use in compensating for residual plastic leakage, not on the diversity of interventions they may finance.

This classification follows a key distinction: credits are financial mechanisms, not action types.

Plastic credits (like carbon credits) are transactional instruments that commodify verified outcomes, typically measured in tons of plastic recovered or leakage avoided, which are then purchased by an entity to compensate for its own residual footprint.

While the projects behind credits may involve upstream, downstream, or system-level interventions, the credit itself does not change the nature of the action, it changes who claims the impact and how.

This logic is consistent with other environmental markets:

In carbon, the underlying activity (e.g., reforestation, methane capture, cookstoves) determines the project's mechanism, but once a verified carbon credit is issued, it becomes a compensatory instrument, not a mitigation action itself.

Similarly, in the PFN framework, if a company funds or implements a mitigation action directly (e.g. builds collection infrastructure), that falls under Pillar A or B depending on the locus and mechanism.

If the company purchases credits to claim that outcome, it is recorded under Pillar C3, as a recovery-based compensation mechanism.

This distinction is crucial for avoiding double-counting, ensuring transparency, and safeguarding the credibility of corporate mitigation claims.

To address this feedback constructively, we will add language in the updated framework guidance to explicitly acknowledge:

- That credits can be generated from a wide variety of mitigation projects;
- That the PFN classification reflects the use and ownership of claims, not the underlying activity type;
- That projects generating credits may be eligible under Pillar A or B if conducted directly (without third-party transfer of claims).
- This will ensure the framework better reflects how these mechanisms operate in practice, while preserving its core accounting logic.

Recyclability rates

The mention of 'recyclability rates' on slide 12 comes from the Ellen MacArthur Foundation's Global Commitment which uses recyclability rates as a key metric and tracks two distinct measures:

1. "Designed for recycling" – the percentage of plastic packaging technically designed to be recyclable, regardless of current infrastructure or uptake.
2. "Recyclable in practice and at scale" – packaging proven to be recycled at a minimum of 30% in real-world systems across regions covering at least 400 million people.

(Source: The Global Commitment 2024 Progress Report)

The PFN technical team acknowledges the importance of recycling rates as a clear and important metric and, although captured into EMF's 'recylability rate' indicator, commits to spelling out this metric in a future iteration of the framework.

That said, we agree that referencing "recyclability rates" within the PAF can be confusing, as it is not a core metric typically used in plastic footprint assessments. To avoid ambiguity and ensure alignment with the accounting focus of the framework, the PFN technical team will remove this reference in future iterations to focus on recycling rates, which more directly reflect circularity outcomes and are more relevant for footprinting purposes.

The PFN technical team believes this level of detail and complexity is required at this stage of the development of the framework and to convey the methodology behind the framework. In terms of reducing the complexity, the adoption/integration of this framework by other actors such as standard setters, reporting frameworks and other organizations providing support in corporate plastic pollution mitigation will help simplify the framework and make it more accessible. Additionally, the PFN technical team would like to emphasize that the PAF reinforces the waste hierarchy - prioritizing reduction first, followed by reuse, recycling, and only then recovery, as specified on slides 11 and 13.

Additionally, we welcome the suggestion to add a glossary to the PAF framework which is now featured on slide 6, referencing our existing PFN glossary module.

PAF pillars and actions

6. Specific feedback on the PAF pillars:

Feedback summary

Respondents expressed mixed views on the clarity and structure of the PAF pillars. Several found the three-pillar framework confusing, with overlapping actions - especially between Pillars A and B - and questioned its suitability for plastic pollution, suggesting simplification through a 2x2 matrix or clearer alignment with the waste hierarchy. Pillar C was noted as narrowly focused on clean-up, with calls to include recycling as a key component of leakage management. While some found the pillars adequate, others highlighted challenges for traceability and implementation, particularly for transnational corporations (TNCs) and small and medium businesses (SMBs). Overall, simplification and clearer categorization were recurring suggestions to enhance usability and relevance.

Addressing the overlap between pillars

- *Highlight the systemic nature of Pillar B actions, i.e. there is no double counting because the entity performing an action in pillar A can benefit from repercussions of these actions in pillar B.*
- *Explain when the overlap is not actual overlap but rather due to different entities performing the action (if applicable).*

- *Nuance between 'reduce' and 'avoid': 'reduce' and 'avoid' designate different activities, as 'reduce' actions in pillar A will help reduce the quantity of leakage from an existing baseline, while 'avoid' actions are meant to prevent plastic pollution before it is generated, thereby avoiding the pollution rather than reducing it.*

Simplification 2 by 2 matrix 'within VC' and 'beyond VC' x 'reduce' and 'manage'

- *Due to the nuance between 'reduce' and 'avoid' explained above, this simplification would fail to capture the full scope of actions a company can undertake to mitigate plastic pollution.*

Alignment with the waste hierarchy

The PAF is aligned with the waste hierarchy, reinforcing its prioritization of upstream solutions over downstream responses. This is reflected structurally across the three pillars and four layers of the framework.

Pillar A emphasizes direct interventions within a company's value chain that reduce plastic use (e.g., lightweighting, elimination), improve product design (e.g., mono-materials, reduced shedding), and enhance internal systems, aligning with the top tiers of the hierarchy: reduction and reuse.

Pillar B focuses on enabling system-wide change, including the development of reuse systems, incentives for recycled content, and improved waste management infrastructure, reinforcing the middle tiers of the hierarchy: recycling and systems design.

Pillar C, which covers plastic recovery, is intentionally positioned as a last-resort measure to address legacy pollution or compensate for unavoidable leakage, consistent with the lowest tiers of the hierarchy: recovery and cleanup.

This prioritization is made explicit in Slide 11 (under "Circularity vs Leakage Reduction") and Slide 13 ("Intervention Logic"), where the framework integrates the waste hierarchy into its core logic and decision-making structure.

Integration of recycling activities in pillar C

The reason why Pillar C does not cover recycling activities is due to pillar C being dedicated strictly to the recovery of leaked plastic. Funding going towards recycling

activities, as a crucial component of leakage management and circularity, is however captured as part of action B4 *Fund Infrastructure for System-wide Plastic Reduction* (as a consequential reduction).

The technical team however recognizes that the framework fails to relate action B4 to the funding of recycling infrastructure as a beyond value chain action in pillar B that could be financed by purchasing recycling credits and will adapt the illustrations for this type of action to reflect its use in funding recycling activities in an upcoming version of the PAF.

Traceability and implementation challenges

As a pioneer framework in the field of corporate plastic pollution accounting, the PAF can be faced with implementation and traceability challenges for transnational corporations (TNCs) and small and medium businesses (SMBs). However, adoption of new frameworks like the PAF is typically supported by growing regulatory pressure, investor expectations, and the development of standard tools and templates that ease implementation over time. As the ecosystem matures, sector-specific guidance and peer adoption also help reduce barriers for TNCs and SMBs with complex value chains. Additionally, to mitigate these challenges, companies can seek external expertise to support data collection and value chain traceability and mapping.

8. Specific feedback on the PAF mitigation actions:

Feedback summary

Respondents generally found the mitigation actions clear but raised concerns about prioritization and scope. Several noted the breadth of options could overwhelm companies and complicate decision-making. One key critique was against the sequential prioritization of reduction, then avoidance, and finally recovery—arguing instead for a parallel, integrated approach combining upstream and downstream solutions, as supported by global research and treaty discourse. Respondents emphasized the importance of addressing the full plastic life cycle to avoid limiting ambition or finance flows. Additional suggestions included expanding Pillar A to explicitly recognize external partnerships in recycling efforts.
Examples and case studies were praised as helpful for practical application.

Prioritization criteria

While some respondents called for clearer prioritization criteria, other indicated their disagreement with the prioritization criteria put forward in the PAF. The framework follows the waste hierarchy as core prioritization logic - prioritizing reduction first,

followed by reuse, recycling, and only then recovery, as specified on slides 11 and 13. This prioritization logic prevents waste at the source and delivers the most durable and scalable outcomes, both environmentally and economically. This reasoning will be underlined in the next iteration of the framework to clarify this choice.

This hierarchy informs the sequencing of corporate interventions not as a rigid exclusion of other approaches, but as a strategic guidance for temporal planning and budget allocation, especially where resources are constrained. Unlike global models like Breaking the Plastic Wave, which explore macro-scale system transformation, the PAF is tailored for corporate contexts, where companies have more direct control over product design and supply chains than over external recovery systems. Prioritizing reduction leverages this control and drives faster, more accountable impacts, while still allowing parallel investment in complementary downstream solutions where appropriate.

The PFN technical team does not object to efforts in reduction, avoidance of plastic leakage and recovery of leaked plastic taking place in parallel, though the strategic prioritization guidance of the framework should remain in alignment with the waste hierarchy.

The PAF follows the waste hierarchy as its core prioritization logic—placing reduction first, followed by reuse, recycling, and ultimately recovery. This logic is made explicit in the framework (see slides 11 and 13) and reflects the principle that preventing waste at the source tends to deliver the most durable and scalable outcomes, both environmentally and economically. This structure is not intended to exclude downstream interventions, but to guide strategic planning and resource allocation, especially when budgets and influence are limited.

We acknowledge and agree with the conclusions of Breaking the Plastic Wave and Towards Ending Plastic Pollution—that upstream and downstream actions are complementary, and that addressing the plastic crisis requires a full lifecycle approach. Importantly, the latter report also highlights the need for a significant shift in funding toward upstream interventions. Reducing the amount of plastic placed on the market directly reduces pressure on waste management systems and lowers the risk of leakage over time.

It is also important to distinguish the purpose of the PAF. **It is not a target-setting framework**; it is a mitigation accounting framework. Its primary goal is to provide a consistent structure to categorize and quantify mitigation actions, so companies can report on them transparently and comparably. The prioritization hierarchy helps ensure credibility and avoids over-reliance on lower-leverage recovery actions in cases where more direct interventions are possible. Target setting—how companies balance actions

across the mitigation spectrum—is an essential next step, which we intend to address in a separate, future publication.

Finally, the PAF does not preclude companies from pursuing a portfolio of upstream and downstream actions in parallel. However, it emphasizes sequencing and ambition: where companies have direct control (e.g., design and sourcing), they should act first, and ensure that downstream financing complements—not substitutes—these efforts. In this way, the PAF aims to reinforce the most effective path toward long-term systemic change, while still enabling a wide range of credible mitigation strategies across contexts.

Clarifying A4: Attributional reductions in external infrastructure

We recognize that Category A4 may initially appear contradictory, as it refers to infrastructure improvements beyond the company's direct operations. However, under the logic of attributional accounting, what matters is not ownership or geography, but whether the plastic flows managed by the improved system are directly attributable to the company's footprint.

Category A4 captures interventions in third-party infrastructure (such as municipal waste collection systems or wastewater treatment plants) that handle a company's products or materials after use. These systems may be physically external to company facilities, but they manage post-consumer waste that is part of the company's Scope 3 emissions (GHG Category 12) or plastic footprint. Therefore, improvements in those systems can be directly tied to a measurable reduction in the company's leakage — and are thus treated as attributional reductions.

This approach mirrors established logic in climate accounting. For example, companies can report renewable energy benefits under Scope 2 without owning the power plant, as long as they have purchased energy or certificates linked to their electricity use (guarantees of origin). In the same way, if a company improves a waste system that treats its plastic waste, the resulting reduction is attributable.

In contrast, Category B4 covers financing of infrastructure in areas where the company has no business footprint, and where the waste treated cannot be clearly linked to its own material flows. These are classified as consequential reductions, as the company helps reduce leakage in broader systems beyond its immediate value chain.

To provide additional clarity, supplementary slides were developped to reinforce the difference between inside and outside value chain actions, as well as to distinguish where attributional investment stops and where consequential investment starts (A4 vs B4). This helps ensure transparent, credible, and non-overlapping accounting across categories.

9. From your perspective, how do the PAF mitigation actions align with existing standards and methods?

Feedback summary

Respondents generally agreed that the PAF mitigation actions align well with existing standards and frameworks, including those for plastic and climate. However, some emphasized the need to ensure consistency with WBCSD's Global Circularity Protocol and existing crediting programs like Verra's Plastic Program. Concerns were raised about the PAF's definition of additionality—specifically, that "independently verifiable" should not be part of that definition—and that adopting established approaches would help avoid market fragmentation. Some respondents also noted room for improvement in methodological guidance and tools to support practical implementation.

Additionality criteria

Additional feedback

10. Are there critical elements or considerations you believe are missing from the PAF?

Feedback summary

Respondents highlighted two key missing considerations in the PAF.
First, there is limited attention to the chemical complexity of plastics targeted for reduction, avoidance, and recovery—an important factor in effective mitigation.
Second, data collection challenges were noted as a major barrier, particularly in obtaining accurate plastic weight data. It was suggested that the PAF support companies by offering default values or a standard database of packaging types and weights to ease footprint calculation and improve accessibility.

11. Any other comments:

Feedback summary

Respondents suggested that the PAF's target-setting approach should remain flexible, offering a framework to guide companies based on size, geography, and context rather than prescribing uniform targets. While the materials were appreciated for being engaging and scientifically robust, concerns were raised that their density may limit accessibility for SMBs and SMEs (small and medium businesses and entreprises), who may lack in-house expertise.

Appendix: Feedback received (ad verbatim)

General feedback

1. What is your overall impression of the PAF?

Respondent 1: test response

Respondent 2: 8/10

Respondent 3: 5/10

Respondent 4: 8/10

Respondent 5: 9/10

Respondent 6: 9/10

Respondent 7: 9/10

Respondent 8: 7/10

Respondent 9: 8/10

2. Is the framework clear, practical, and implementable?

Respondent 1: test response

Respondent 2: 5/10

Respondent 3: 4/10

Respondent 4: 6/10

Respondent 5: 7/10

Respondent 6: 6/10

Respondent 7: 7/10

Respondent 8: 4/10

Respondent 9: 3/10

3. Are there critical elements or considerations you believe are missing from the PAF?

Respondent 1 : test response

Respondent 2: /

Respondent 3:

Overall, we welcome the development of the PAF as a much needed and critical tool to guide companies in plastic pollution mitigation accounting and target setting.

However, we believe the PAF should reference 3R Guidelines for Corporate Plastic Accounting particularly in slides 11 and 13. 3R Guidelines are the first set of guidelines that provide corporates with a toolkit for high level plastic footprint assessment, a mitigation hierarchy and the use of plastic credits in the context of the mitigation hierarchy. They should be recognized in the development of the PAF.

Respondent 4:

I would add full names of the polymers mentioned. When mentioningthe industry involved in plastic pollution, I think 'energy sector' is missing, more and more thermosets are being used for such purposes in solar and winf energy facilities for instance. All this materials will generate huge amountsof waste in the next 25 years.

Respondent 5:

Mitigations and management strategies for microplastics in production might also include worker safety protocols in addition to water and waste management strategies (pillar A). Particularly important for microfibres.

Respondent 6:

It would be wonderful it the PAF could be accompanied by a spreadsheet calculation tool. We've had to create our own to do footprint calculations, but a standard spreadsheet tool would help with consistency and standardization.

Respondent 7:

Pillar 3 refers to processes involved in the recovery of leaked plastic. This includes reference to direct clean up of leakage and funding of plastic recovery activites. My consideration for inclusion here is what happens to the material that is recovered. How is it's recycling/destruction/valorisation included in the framework to ensure it doesn't releak into the system.
For example, I work within a project that uses recovered marine plastic (including micro) and there needs to be continguencies in place to ensure the that this doesn't re-leak after being extracted from the water. This risks the development of a repeating loop.

Respondent 8:

The framework appears tailored for large FMCG companies with substantial budgets and influence beyond their value chain. It would be beneficial to clarify how smaller or less vertically integrated companies (such as retailers or SMEs) can still meaningfully apply the framework, particularly within Pillar A.

Respondent 9:

Not that I can think of

4. Other general feedback (e.g. on format, sections, content, etc.)

Respondent 1: test response

Respondent 2:

Some elements across the three pillars and between actions "within" and "outside" the value chain feel overlapping or repetitive, which can make the framework difficult to interpret. For instance, funding-based interventions appear in A4, B4, C3, and C4, yet all of these could apply to the same types of solutions like waste infrastructure, innovation, or technology deployment. Similarly, Pillar B includes activities that seem to mirror Pillar A, such as product or system redesign and technology development, which blurs the line between direct and consequential actions.

Additionally, the current framing of credits (under C3) appears narrowly tied to cleanups, whereas in practice, these tools also fund upstream and downstream infrastructure such as reusable packaging systems, collection networks, or technology pilots. Acknowledging the flexibility of these financing mechanisms would help align the framework more closely with how they are used in the field.

It may be clearer to restructure the framework around two core action areas: direct action and systemic action, with Pillar B serving as a set of cross-cutting levers or enabling strategies that help drive outcomes in A or C.

Respondent 3:

Under "accounting focus" on Slide 12, we noted "recyclability rates". Does that mean the % of a company's products that are recyclable or actually recycled? We would like to point out that these two terms are often conflated, and therefore we wish to check which metric is intended. From a circularity perspective, recycling rates are a clear and important determinant and should be included in Circularity/ Plastic Footprinting aspect.

Respondent 4:

More space is needed in between graphs or images and the following text (example slides 8 and 31from first presentation).

Respondent 5:

The PAF is quite extensive with strong evidence of the support for continued development through the case studies. The three pillar approach is adequate for clear communication without oversimplifying the proposed approach. Room for continued development methodologically on the data and report structures/templates to support implementation.

Respondent 7:

Otherwise, fantastic framework and really excited to see (and use) this with firms I work with in it's finalised version!

Respondent 8:

While comprehensive, the current structure may seem complex to new users. For example, the pillars introduce new or unfamiliar terminology that could be confusing. While this enhances the categorisation of actions, these terms may not be intuitive for many companies, particularly those outside the sustainability sector. Following the waste hierarchy, which is more widely understood, could help create familiarity, and adding a glossary could increase clarity.

Respondent 9: /

PAF pillars and actions

5. Are the PAF pillars (pillar A, B, C) clear and understandable?

Respondent 1: test response

Respondent 2: 6/10

Respondent 3: 4/10

Respondent 4: 8/10

Respondent 5: 10/10

Respondent 6: 9/10

Respondent 7: 9/10

Respondent 8: 4/10

Respondent 9: 6/10

6. Specific feedback on the PAF pillars:

Respondent 1: test response

Respondent 2:

Pillar B seems confusing and can be guidance for A & C

Respondent 3:

Overall, we found the three pillars quite confusing. They also seem heavily inspired by the Net Zero Initiative, which may not be very relevant or applicable to the externality of plastic pollution. Other frameworks, such as SBTi, which have been referred to, are also quite fluid and undergoing significant changes at the moment.

Therefore, we would like to propose simplifying the pillars - perhaps something like a 2x2 matrix - where we have "within value chain" and "beyond value chain" on one axis and "reduce" and "manage" on the other.

Reduce and Avoid often have overlapping activities (and can be used interchangeably) and it should be considered if they can be grouped together to reduce complexity.

Also, Pillar C seems to only cover clean-up activities and does not cover recycling activities, which is a crucial component of leakage management and circularity.

Simplification of this framework would be an important consideration for its adoption.

Respondent 4:

I think they are clear, more information is not required in this sense.

Respondent 5:

The PAF pillars are adequate for SME's and LE (and even MNCs), but may be difficult to implement in TNCs and SMBs as their value chains already face major challenges in traceability and accounting due to their respective sizes and corresponding challenges to oversight.

Respondent 6: /

Respondent 7: /

Respondent 8:

- Overlapping actions between Pillars A and B: Some mitigation actions, such as increasing recycled content or moving to reusable packaging, can be executed within a company's operations (e.g., in product design or procurement). Therefore, these actions can be listed under Pillar A as well as Pillar B. This distinction is especially crucial for organisations focusing on Scope 1 and 2 mitigation.

- Integration of the Waste Hierarchy: Although the PAF is organised by control (value chain vs. external systems), it overlooks the prioritisation provided by the waste hierarchy. This hierarchy is widely recognised and could assist companies in prioritising higher-impact actions, regardless of their position in the value chain. A hybrid approach that combines the three pillars and integrates the waste hierarchy as a prioritisation lens could facilitate better decision-making.

Respondent 9:

I think the pillars could be better defined... When generating a framework of classification, I always follow the method that the categorisation needs to be:

1. Necessary: (but not more) to avoid unnecessary restrictions and to reduce distraction over elements that may be debatable
2. Sufficient: (and not less) to cover all aspects required
3. General/Clear: to make sense for all stakeholders and thus allow for cross-disciplinary and cross-sector cooperation
4. Concrete: to inspire and guide innovation, problem-solving and actions
5. Distinct (non-overlapping) to enable comprehension and facilitate the development of indicators for monitoring

Pillar C seems slightly overlapping since recovering leaked plastic from the environment can also be both attributional and consequential, hence overlapping with pillars A and B.

Furthermore, attributional and consequential are not mutually exclusive. Some solutions, such as switching to reusable packaging, can be both attributional (i.e. can reduce the corporate plastic footprint) and consequential (i.e. reduces demand for virgin plastic). Thus, this solution can be reported as either or both. Would that lead to double-counting?

7. Are the mitigation actions (action A1, B1, etc.) under each PAF pillar clear and understandable?

Respondent 1: test response

Respondent 2: 6/10

Respondent 3: 4/10

Respondent 4: 9/10

Respondent 5: 10/10

Respondent 6: 10/10

Respondent 7: 9/10

Respondent 8: 4/10

Respondent 9: 5/10

8. Specific feedback on the PAF mitigation actions:

Respondent 1: test response

Respondent 2:

Actions are clear but feels like a universe of options and confusing for brands to prioritize

Respondent 3:

We do not agree with the prioritization criteria of adopting a sequential approach to reduction, followed by avoidance and then recovery. We strongly recommend that the PAF considers both reduction and management to happen in parallel.

Breaking the Plastic Wave report states that - "much of the debate has focused on either "upstream" (pre-consumer, such as material redesign, plastic reduction, and substitution) or "downstream" solutions (post-consumer, such as recycling and disposal). Our analysis shows that this is a false dichotomy. Modelled on their own, none of the "single-solution" strategies reduce annual leakage of plastic into the ocean even below 2016 levels by 2040. An ambitious recycling strategy, for example, with scale-up of collection, sorting, and recycling infrastructure, coupled with design for recycling, reduces 2040 leakage by 38 per cent (±7 per cent) relative to BAU, which is 65 per cent (±15 per cent) above 2016 levels. An integrated approach with new ways to deliver the benefits of today's plastic is required".

Upstream and downstream activities are complementary and not meant to compete with each other. We need a suite of solutions to work together to address the magnitude of the plastic crisis we are faced with.

The global plastic treaty discourse has also underscored the need to adopt a full life cycle approach to end plastic pollution.

Limiting or prioritizing one over the other could not just dampen corporate ambitions but also severely reduce the flow of finance to activities and regions that are disproportionately affected by plastic pollution and urgently need this finance.

Respondent 4: /

Respondent 5: /

Respondent 6: /

Respondent 7:

The examples and case studies are very helpful! It's clear that every company must customize their own plan to their specific plastic uses, and the examples are useful for this.

Respondent 8:

Additional mitigation actions should be considered. For instance, partnering with external waste-management companies to broaden recycling initiatives also falls under Pillar A. While this may overlap with A3, the existing phrasing suggests that Pillar A only includes in-house infrastructure, neglecting the potential for partnerships and improvements beyond the organisation.

Respondent 9:

Personally, I think there are two variables by having three pillars (that are not mutually exclusive): Inside value chain (divided by Material Flow, Product Design, Infrastructure improvements), Outside value chain. It can cause confusion, and due to having too many categories, nuance suddenly becomes relevant. I don't deem it necessary to classify clean-up as to whether it is inside or outside the value chain. It only matters if it is attributional or

not.

Category C1 doesn't sit right with me, as this implies the company is directly responsible for leakage within its operations. In most cases, this is or should be illegal. Although we know this does happen, I don't believe this should be an action to report on, but rather a legal requirement.

Category C3 can be both attributional and consequential in my understanding. As it can be an offset to impact reporting on corporate scopes or can be non-attribution, meaning a company wants to fund the activities but does not claim it to be a part of its scopes.

Category A4, I don't quite understand this category. How can you fund value chain waste systems that are attributional if they lie outside of your value chain? It's not so clear; it seems slightly contradictory.

I would argue that funding pollution mitigation should simply be:
- Inside Supply Chain Consequential: EPR
- Outside Supply chain attributional: Collection Credits (offsets)
- Outside Supply chain consequential: Direct Infrastructure investment, Direct Technology advancements, Credits (not offsets)

9. *From your perspective, how do the PAF mitigation actions align with existing standards and methods?*

Respondent 1: test response

Respondent 2:

Aligns well, though do also check for alignment with Global circularity protocol by WBCSD

Respondent 3:

On Additionality criteria-

The definition of additionality on Slide 24 should not include "independently verifiable". That is a separate concept from additionality as it is used in other sectors.

highly recommend aligning this with existing programs such as Verra's Plastic Program, where possible, which have a robust process for baseline and additionality, as opposed to developing a new interpretation or definition of additionality.

Same applies to the use of credit-based approaches- users should leverage existing robust standards as opposed to developing their own, which can risk further market fragmentation.

Respondent 5:

Seemingly they correspond well to support existing infrastructure, however, methodologically there is room for improvement of the implication tools and guidance.

Respondent 7:

Very good alignment

Respondent 8:

I think it aligns to the protocols and frameworks that has existed for both plastic and climate well

Respondent 9:

Its attually quite hard to understand how to apply the PAF in the context of plastic credits as would say the terminology and definitions don't align to the plastic credit market and furthermore there are various types of credits collection, recycling, prevention (not yet on the market) that creates challenges in understanding how to categories them in the PAF.

Additional Feedback

10. Are there critical elements or considerations you believe are missing from the PAF?

Respondent 1 : test response

Respondent 2: /

Respondent 3: /

Respondent 4: /

Respondent 5:

There is very little discussion of the chemical complexity of the plastics proposed for reduced leakage, avoidance, and recovery.

Respondent 6:

From my experience, it seems that the biggest hurdle for companies is gathering the plastic weight data. Depending on the company, there are different levels of commitment, motivation, willingness to spend time/money collecting the data about their own products. Obviously directly weighing the plastic is superior. But realistically, using default weights could help a company completing a footprint. For example, creating a database of standard packaging sizes and weights could be a great start.

Respondent 7: /

Respondent 8: /

Respondent 9:

Recycling credits appear to be missing from the PAF. I would argue to contribute to a PAF in a similar capacity to how investment in recycling infrastructure does, due to the increasing demand for material waste streams. I.e. if LDPE recycling credits grow in demand, this will

increase demand for feedstock and hence material value thus reducing release rates - similar to how release rates for PET are lower than other plastics.

11. Any other comments:

Respondent 1: test response

Respondent 2: /

Respondent 3:

Slide 41 states that setting reduction targets per intervention type is the next step. Kindly clarify what the goal is for the target setting workstream. We don't think PFN should be prescribing this for all companies. Instead, there should be a framework to help companies set targets based on their size, geographies and other circumstances.

Respondent 4: /

Respondent 5:

Technically the materials are engaging and scientifically the PAF is easy to follow. However, the materials are dense, and geared for a scientific audience. This is fine for engaging large/national/global corporations and enterprises who regularly employ scientists or specialists, but for SMBs and SMEs this could be a major barrier in uptake.

Respondent 6: /

Respondent 7: /

Respondent 8: /

Respondent 9: /