

BASIS OF REPORTING 2023

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ALLIANCE
TO END
PLASTIC
WASTE



BASIS OF REPORTING

2023

This document accompanies the Alliance to End Plastic Waste Progress Report 2023 and provides details about our impact metric framework including guiding principles, methodology, scope, and definitions.

The Alliance is committed to transparent and credible reporting to demonstrate responsible stewardship of resources, and to inspire collective action towards addressing the global plastic waste challenge and the transition into a circular economy. We are on a multi-year journey to strengthen our reporting and basis of claims, in line with global best practices and leading reporting and disclosure frameworks.

For the purposes of reporting our 2023 impact, we voluntarily sought external Limited Assurance for metrics prioritised as ‘assurance-ready’ from within our Impact Metrics Framework. Additionally, we commissioned independent external review of eight of our Solution Accelerator Fund (SAF) projects. Here, our external provider, DNV, conducted in-the-field assessments of our projects and project

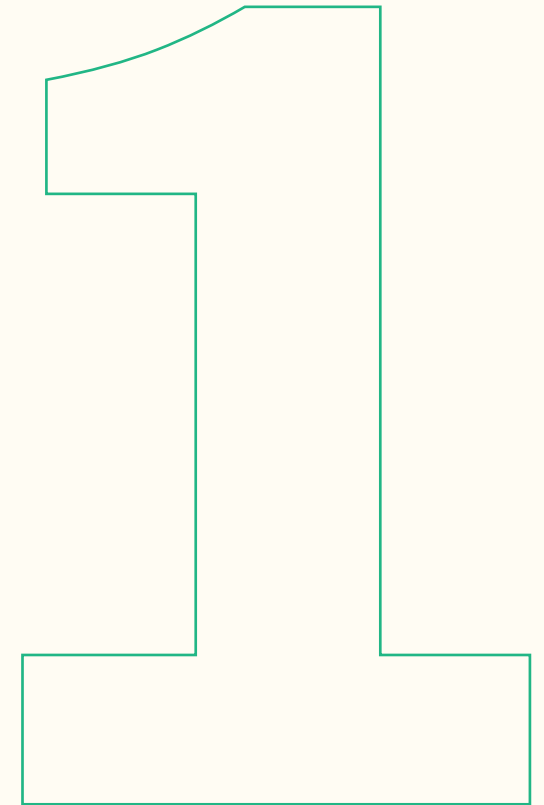
partners’ operations, dataflows and reporting processes – four of which were independently selected by DNV as part of their assurance scope and based on the material impact of the projects towards selected topics and top-level metrics, and another four at the request of the Alliance. This is a first for the Alliance, and a key step in demonstrating our commitment to ensuring the integrity of our impact.

Our goal in future years is to present a complete set of externally assured results relevant to the Alliance’s work that reflect the full scale of our impact.

DNV’s Independent Assurance Statement is included on page 7 of [Progress Report 2023](#).



GUIDING PRINCIPLES



1 GUIDING PRINCIPLES

The Alliance and its reporting organisations, apply the following Guiding Principles for the annual data collection and verification phases of impact reporting. These are informed by the *Global Reporting Initiative (GRI) Sustainability Reporting Standards*.

Accuracy:

The Alliance and its reporting organisations report information that is correct and sufficiently detailed to allow verification of its impacts in identified priority topics.

To apply the principles of Accuracy, the Alliance and its reporting organisations, as far as possible:

- ➔ Report quantitative and qualitative information that is consistent with available evidence and other reported information.
- ➔ Report data from direct measurements/ primary data as much as possible, and identify during data compilation what has been measured, if it has been adequately described, and the bases for the calculations.
- ➔ Identify during data compilation what has been estimated and assess the underlying assumptions and techniques used for the estimate, as well as any limitations of the estimates. Estimates should only be used when primary data is not possible or inaccessible.
- ➔ Use conservative assumptions, values, and procedures to ensure that the metrics are not over-estimated.



Comparability:

The Alliance and its reporting organisations select, compile, and report information consistently, and in line with the metric definitions to enable, to the extent possible, an analysis of changes in the reported impacts over time.

To apply the principles of Comparability, the Alliance and its reporting organisations:

- ➔ Present information for the relevant reporting period.
- ➔ Use the appropriate unit(s) of measure set out by the metric(s) definition, for compiling and reporting information.
- ➔ Maintain consistency, to the best extent possible, in the methods used to measure and calculate data, and in explaining the methods and assumptions across projects and over time.
- ➔ Make restatements to correct an error or if estimations change. This includes if the Alliance and its reporting organisations identify a need to revise one or more of a previously submitted data set (i.e., with more than 10% deviation).
- ➔ Provide contextual information for interpreting current disclosures.

1 GUIDING PRINCIPLES



Transparency:

The Alliance and its reporting organisations disclose sufficient and appropriate information to allow intended users to make assessments with reasonable confidence.

To apply the principles of Transparency, the Alliance and its reporting organisations, as far as possible:

- ➔ Identify during data compilation associated data sources, references and methodologies applied for the reporting cycle.
- ➔ Identify during data compilation sufficient and appropriate evidence to support disclosed data.
- ➔ Identify during data compilation relevant justifications and disclaimers, associated with data variations and deviations.
- ➔ Strive to publicly disclose the alignment of its impact management systems with these Guiding Principles, and at regular intervals, arrange for independent verification of its alignment.

Verifiability:

The Alliance and its reporting organisations gather, record, compile, and analyse information in such a way that the information can be examined to establish its quality.

To apply the principles of Verifiability, the Alliance and its reporting organisations, as far as possible:

- ➔ Set up internal controls and organise documentation in such a way that internal auditors and external assurance providers can review them.
- ➔ Be able to identify the original sources of the reported information and provide sufficient evidence to support assumptions or calculations.

Additionality:

The Alliance and its reporting organisations aim to ensure that the impact being claimed is additional, i.e., the impact is the result of, or clearly accelerated by the intervention made by the Alliance and demonstrating a material benefit compared to either an initial baseline established before the project commenced or a ‘business-as-usual’ scenario.

To apply the principles of Additionality, the Alliance, as far as possible:

- ➔ Evaluates during data compilation the information that describes the “business-as-usual” scenario and the benefit(s) of the project or intervention.
- ➔ Has a clear understanding how the project or activity is delivering additional impact versus baseline or “business -as-usual” scenario.

1 GUIDING PRINCIPLES



Other Generally Applicable Principles

In addition, the Alliance and its reporting organisations adopt the following general principles in its impact reporting and disclose where limitations exist.

Nature of Operations: The Alliance provides funding and technical support to its SAF projects and thus relies on project partners to comply with reporting requirements and expectations, reinforced by the conditions of Alliance funding. Consequently, SAF project data are based on project partner reporting and the Alliance will have inherent limitations in ensuring completeness and reliability. Nevertheless, the Alliance makes substantial efforts to ensure partners abide by the principles and standards in line with the Alliance's expectations and to assure the integrity of data.

Claiming Impact: For multi-partnered programmes, the Alliance claims the full impact of a project or investment if it can demonstrate its principal role in enablement e.g., as a leading investor, leading party providing external oversight, or leading supporter in developing the project concept without whom the project would not have proceeded as effectively or expeditiously. This also includes impact which is claimed under verified plastic credits for sale by the partner.

Where such principal enablement cannot be demonstrated, the Alliance only claims impact proportional to its funding as a percentage of the whole.

Approach to Data Quality: The Alliance's portfolio of SAF projects varies widely in terms of geographies, size, scope, value chain, and stakeholder complexity. As a result, the maturity level of impact reporting also varies significantly across the portfolio. Since project-level reporting primarily comes from project partners, the Alliance's ability to report accurately is subject to partner's capabilities.

Where the Alliance is not fully confident in the quality of measurement, a risk-adjustment will be applied to the reported impact. Such risk adjustments are guided by the data quality and evidencing hierarchies. In addition, the Alliance will continue to provide training to project partners on its requirements and encourage continuous improvement in reporting practices.

Approach to Forward-looking Metrics: Certain impact metrics used are forward-looking (e.g., installed collection or recycling capacity).

These are however subject to risks and uncertainties that may cause actual results to differ materially from those reported under these metrics. Hence, forward-

looking metrics are outside the scope of formal assurance under a recognised standard but will be tested by the assurance auditor or other independent auditor for reasonableness of approach.

Materiality: While striving for accurate and comprehensive reporting, the Alliance balances efforts and resources between delivering impact and reporting accurately. Similarly, the Alliance focuses its efforts on the most material contributions to impact and therefore adopts a cut-off threshold, below which documentation and review of the evidence is strongly encouraged but will be given less scrutiny in testing and assurance.

Standards of Operation: The Alliance sets expectations and requirements for all project partners to, at a minimum, ensure full compliance with all local laws. In addition, the Alliance encourages project partners to continually improve their standards of operation and strive for best practice, specifically in the areas of respectful treatment of direct employees and informal sector workers; engagement with the local community; standards of health and safety; disposal of residues; and management of all environmental discharges.

1 GUIDING PRINCIPLES



Given the nature of its operations, the Alliance has inherent limitations in ensuring full partner compliance. In the event the Alliance becomes aware of non-compliance and depending on the severity, the Alliance will attempt to work with partners to understand their intentions to remediate within a reasonable timeframe and will continue to report the relevant metrics until it is evident that the required improvement(s) have failed. Thereafter, the Alliance may either exclude (retrospectively or within the current reporting period) or going forward cease to report the relevant metrics of such projects; any contributions from prior reporting periods may remain and not be restated subject to management review and the nature of the breach. In extreme cases, the Alliance will terminate its relationship with the project partner and seek recourse where appropriate.

Responsible Business Practices and

Human Rights: The Alliance commits to responsible business conduct and is a signatory of the UN Global Compact. To this end, the Alliance works towards ensuring internationally recognised human rights, including worker rights and protecting the environment and public health and safety are observed and upheld in the projects it supports. Furthermore, since the Alliance operates in challenging geographies where there is high exposure to corruption, modern slavery and other human rights

risks, the Alliance has introduced a human rights due diligence programme, which includes independent social audits.

In the event the Alliance becomes aware of non-compliance, the Alliance will follow the approach to manage these as outlined in the 'Standards of Operation' section.

Environmental and Social Benefit:

Embedded in the Alliance's mission is the aim to provide an overall positive environmental and social impact on the ecosystems and communities served.

Environmental benefit entails considering impact on emissions, community health, biodiversity and where relevant, water, energy, and land use. It is acknowledged benefit in some aspects may have detriment in another – for example, setting up an early-stage basic waste management system may result in higher CO₂e emission compared to leaving plastic waste unmanaged. Taking all factors into account however, managing plastic waste responsibly should always have an overall net benefit.

Social benefit for the local community involves considering improvements in their access to effective waste management, reduced visual pollution and its negative effects, improved drainage, creation

of additional jobs, improved worker safety, improved working conditions, and social safety nets for vulnerable groups in the value chain such as informal waste pickers.

Traceability: There are inherent limitations in tracking the disposition of materials upstream and downstream and ensuring traceability due to the complex and fragmented nature of the post-use plastic supply chain. To address this challenge, the Alliance adopts a reasonable endeavours approach, recognising the practical constraints inherent in achieving complete traceability. For example, the Alliance will inquire, monitor and ask for documentation, to the best extent possible, about the collection, transportation and end of life treatment of plastics that passes through its projects. However, it is not practical to incontrovertibly determine the fate of every stream.

2023 IMPACT METRICS FRAMEWORK

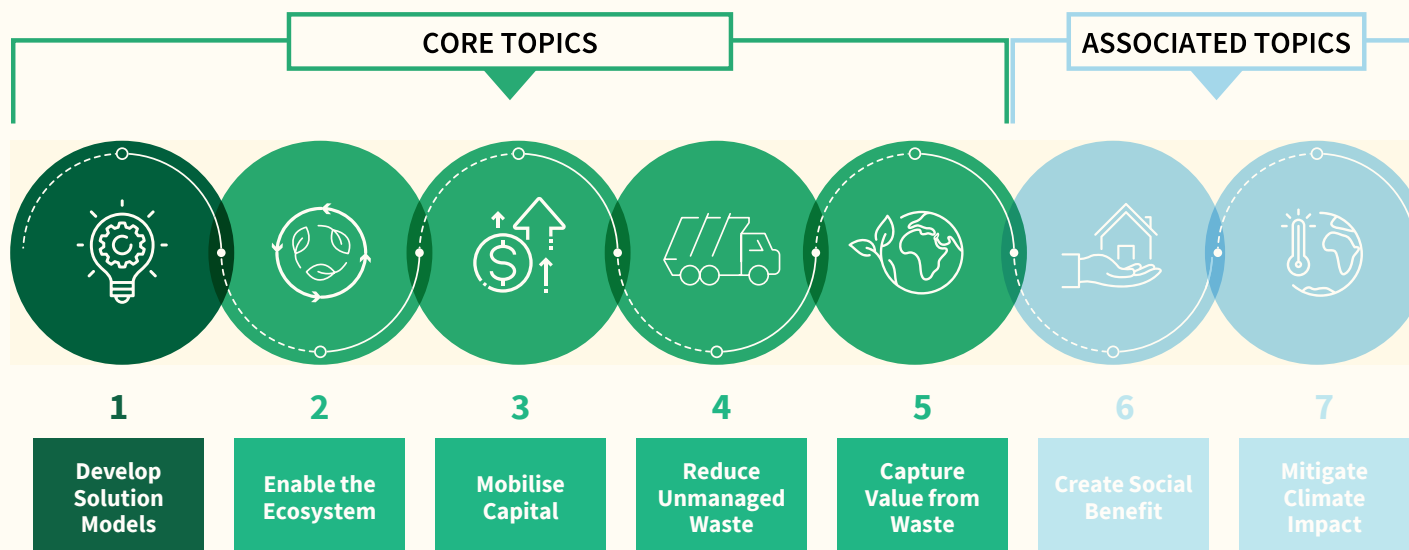


2 2023 IMPACT METRICS FRAMEWORK



Structure, topics and metrics

Seven key topic areas represent the most significant impacts from the Alliance's activities.



Progress on each of these seven topics is assessed using one or more **Top Level Metric(s)**, which reflect either the aggregated impact of Alliance projects and externally financed Alliance-catalysed activities, or Alliance **corporate level** activities (i.e., reporting by a division or a function of the Alliance). Each metric is built up from lower-level data (**Level 1 data**) reflecting sub-categories of the Top-Level metric. The following pages outlines the Alliance's impact topics and corresponding metrics and definitions.

→ **Core topics** encompass five key areas most related to the core mission of the Alliance and hence the primary drivers for choosing to progress a project. These include the development and demonstration of solutions (*Develop Solution Models*) to address specific challenges in plastic waste management and suitable for rapid replication/scaling. Thereafter, the Alliance seeks to develop alignment among stakeholders (*Enable the Ecosystem*) and provision of capital (*Mobilise Capital*) to support successful replication.

The impact of such solutions, both in terms of the Alliance's direct impact and the intended catalysed adoption, is measured in terms of reduction in plastic waste leakage into the environment (*Reduce Unmanaged Waste*) and promoting circularity through reduction, reuse (*Capture Value from Waste*).

→ **Associated Topics** refer to outcomes that are important but are secondary to the core work of the Alliance. These include the social and environmental impacts generated from Alliance projects and catalysed adoption, for example access to waste management systems, job creation, and improved working conditions (*Create Social Benefit*), and contributions to climate risk mitigation (*Mitigate Climate Impact*).

Associated Topics also require appropriate attention to Environmental, Social and Governance (ESG) risks. While they do not currently drive project selection, showcasing their impact is crucial for capturing the full impact of the Alliance's work.

DEVELOP SOLUTION MODELS

Develop environmentally beneficial and economically replicable solutions for major types of plastic waste in different situational archetypes, known as Solution Models. These solutions primarily address plastic waste leakage into the environment (where basic waste management capability is lacking) or improve plastic circularity particularly in regions where plastic waste is adequately collected but economic and environmental value are not fully captured. Such solutions must demonstrate technical feasibility, economic sustainability, replicability, and social and environmental benefit.

TOP LEVEL METRIC	DEFINITION	SCOPE / SOURCE(S) OF DATA	LEVEL 1 DATA	UNIT	TIME HORIZON
Number of projects demonstrating Solution Models	Total number of projects that are supporting the development and demonstration of a Solution Model in a new geography or archetype.	<p>Scope</p> <ul style="list-style-type: none"> Solution Accelerator Fund (SAF) projects opened, in implementation or closed/ completed within the reporting year and not previously reported as a Solution Model Demonstration Project <p>Source(s)</p> <ul style="list-style-type: none"> Project technical and commercial details Value chain analysis 	<ul style="list-style-type: none"> Number of projects demonstrating a Solution Model at large scale or in a new geography / archetype which has the theoretical potential to Reduce Unmanaged Waste by >100,000 tonnes per year Number of projects demonstrating a Solution Model at large scale or in a new geography / archetype which has the theoretical potential to Capture Value from Waste on a global scale of >1million tonnes per year 	Number	<p>Cumulative since inception (FY19)</p> <p><i>Data collated for each reporting period then aggregated across each year the Alliance has been in operation</i></p>



ENABLE THE ECOSYSTEM

Align and empower different stakeholders to bring about rapid and large-scale replication of effective solutions, through a collective understanding of the policies, systems, financing and infrastructure required to meet the scale of the problem.

All stakeholders with a key role in driving improvement and action on the ground, including non-governmental organisations, development agencies, national governments, municipalities, financing institutions, private sector players, and the public. These stakeholders may also drive social development, such as improving public perception and behaviour in support of effective solutions (i.e., through education efforts, awareness campaigns, and other promotional activities with intended long-lasting impact).

TOP LEVEL METRIC	DEFINITION	SCOPE / SOURCE(S) OF DATA	LEVEL 1 DATA	UNIT	TIME HORIZON
Number of organisations engaged	Number of stakeholders (entity / organisation level) that the Alliance has actively engaged and who have realised or could contribute to improvement in plastic waste management and/or circularity.	<p>Scope</p> <ul style="list-style-type: none"> SAF and Catalysed Projects opened, in implementation or closed/completed within the reporting year Corporate level engagements that occurred within the reporting year and/or recognised by a valid Memorandum of Understanding / Cooperation Agreement <p>Source(s)</p> <ul style="list-style-type: none"> Reporting organisations of SAF project supported by Alliance Projects verification and evidencing processes Alliance Corporate functions 	<ul style="list-style-type: none"> Alliance members companies Strategic Allies Supporters Project & Key Implementation/ Operational Partners (SAF Projects) Companies invested in under Catalysed Projects funding Government, municipalities & related agencies Multilateral organisations, Trade Associations, Academic Institutions and NGOs Development Financing Institutions, Investment Funds, Investment Banks, Private Investors 	Number of entities / organisations	Total within reporting period
Number of participants reached through education programmes	Total number of people participating in the education activities of Alliance-related projects that contain a component of education relating to consumer or household behaviour change.	<p>Scope</p> <ul style="list-style-type: none"> SAF and Catalysed Projects opened, in implementation or closed/completed within the reporting year <p>Source(s)</p> <ul style="list-style-type: none"> Reporting organisations of SAF project supported by Alliance Projects verification and evidencing processes Alliance Corporate functions 	<ul style="list-style-type: none"> Number of participants in the education component of Alliance projects (SAF) Number of participants in education component of replicated Alliance projects or Catalysed Projects 	Number of individuals	<p>Cumulative since inception (FY19)</p> <p><i>Data collated for each reporting period then aggregated across each year the Alliance has been in operation</i></p>

2 2023 IMPACT METRICS FRAMEWORK



MOBILISE
CAPITAL



MOBILISE CAPITAL

Mobilise private and public capital to be deployed into reducing environmental plastic pollution and advancing plastic circularity.

TOP LEVEL METRIC	DEFINITION	SCOPE / SOURCE(S) OF DATA	LEVEL 1 DATA	UNIT	TIME HORIZON
Total Funding Commitments	Total funding pledged across all funding sources, specifically: <ol style="list-style-type: none"> 1) membership dues reflecting the full membership period i.e., revenue realised from start of membership to end of reporting period and member revenue to be accrued in future years for active memberships; 2) capital raised from Alliance enabled funds and partnerships with impact investors; 3) funds committed directly to Alliance SAF projects from other parties. 	Scope <ul style="list-style-type: none"> • Audited financial revenue (realised) and forecasted revenue (to be accrued in future years from memberships active within reporting period) • Catalysed Projects – Lombard Odier Investment Managers private equity fund verified by Alliance Impact Finance • Catalytic funding for SAF projects Source(s) <ul style="list-style-type: none"> • Alliance Finance Team • Alliance Impact Finance Team • Reporting organisations of SAF project supported by Alliance Projects verification and evidencing processes 	<ul style="list-style-type: none"> • Funding commitments from members for activities of the Alliance including SAF projects as directed by the Alliance • Funding commitments through Alliance enabled funds and partnerships with impact investors (e.g., private equity funds and DFIs (Catalysed Projects)) • Funding commitments by other parties for co-financing Alliance SAF projects (Catalysed Projects) 	USD million	Cumulative since the inception of the Alliance (FY19) <i>Data collated for each reporting period then aggregated across each year the Alliance has been in operation</i>
Total Member Revenue Collected	Revenue realised from member commitments.	Scope <ul style="list-style-type: none"> • Audited financial revenue (realised) from membership dues Source(s) <ul style="list-style-type: none"> • Alliance Finance Team 	<ul style="list-style-type: none"> • Not applicable 	USD million	Cumulative since the inception of the Alliance (FY19)



TOP LEVEL METRIC	DEFINITION	SCOPE / SOURCE(S) OF DATA	LEVEL 1 DATA	UNIT	TIME HORIZON
Total Funding allocated	<p>Total funding allocated to defined projects / initiatives, specifically:</p> <p>1) For SAF projects, total expenditure reserved for an approved project/ initiative by the Alliance Investment Committee and/or CEO;</p> <p>2) For impact investor funding, funds applied to a specific initiative/entity, indicated either by a capital call from a fund manager or formal agreement with a Development Finance Institution;</p> <p>3) For funds committed to a specific SAF project from other parties, allocation is assumed to be in place at the point of 'funding commitment' i.e., the commitment is allocated to a specific project/initiative.</p>	<p>Scope</p> <ul style="list-style-type: none"> Audited financial revenue (realised) and forecasted revenue Catalysed Projects – Lombard Odier Investment Managers private equity fund verified by Alliance Impact Finance Catalytic funding for SAF projects <p>Source(s)</p> <ul style="list-style-type: none"> Alliance Finance Team Alliance Impact Finance Team Reporting organisations of SAF project supported by Alliance Projects verification and evidencing processes 	<ul style="list-style-type: none"> Funding allocated for Alliance projects (SAF) Funding allocated by Alliance enabled funds and partnerships with impact investors e.g., private equity funds and DFIs (Catalysed Projects) Funding allocated by other parties for co-financing Alliance projects (Catalysed Projects) 	USD million	<p>Cumulative since the inception of the Alliance (FY19)</p> <p><i>Data collated for each reporting period then aggregated across each year the Alliance has been in operation</i></p>



REDUCED UNMANAGED WASTE

Reduce plastic waste leakage and pollution into the environment through additional collection and proper disposal and/or beneficial reductions in plastic use.

TOP LEVEL METRIC	DEFINITION	SCOPE / SOURCE(S) OF DATA	LEVEL 1 DATA	UNIT	TIME HORIZON
Cumulative reduction in unmanaged plastic waste	Total weight of plastic waste diverted from unmanaged waste streams by collection and responsible disposal or recycling, and through the avoided use of plastic by means of reduction or reuse schemes or beneficial substitution.	<p>Scope</p> <ul style="list-style-type: none"> SAF projects opened, closed/completed or in implementation within the reporting year <p>Source(s)</p> <ul style="list-style-type: none"> Reporting organisations of SAF project supported by Alliance Projects verification and evidencing processes 	<ul style="list-style-type: none"> Plastic waste collected and disposed of in a controlled, engineered and sanitary landfill Plastic waste collected and disposed of in incineration without energy recovery Plastic waste collected and diverted to managed streams for valorisation (i.e., energy recovery including Waste-to-Energy, Waste-to-Fuel and material recovery through mechanical, physical or chemical recycling) Plastic waste avoided through the elimination, reduction, reuse or beneficial substitution of plastic in high leakage areas 	Tonnes	<p>Cumulative since the inception of the Alliance (FY19)</p> <p><i>Data collated for each reporting period then aggregated across each year the Alliance has been in operation</i></p>
Potential forecasted capacity installed to collect and properly manage municipal solid waste	Aggregated annual input capacity of facilities that have been added or under construction for collection, sorting and processing of plastic waste.	<p>Scope</p> <ul style="list-style-type: none"> SAF projects opened, closed/completed or in implementation since the inception of the Alliance (FY19) <p>Source(s)</p> <ul style="list-style-type: none"> Reporting organisations of SAF projects supported by Alliance Projects capacity calculation, verification and evidencing processes 	<ul style="list-style-type: none"> New capacity installed to collect and properly manage municipal solid waste (MSW), with uncertainty on exact split between different recovered materials for proper disposal or valorisation (uncategorised) New capacity installed to collect MSW and recover plastic waste recyclables for valorisation New or Forecasted capacity installed to collect MSW and recover organics for proper disposal New or Forecasted capacity installed to collect MSW and recover non-plastic dry recyclables for valorisation (e.g. glass, paper, etc) 	Tonnes per year	Forecasted at project maturity

CAPTURE VALUE FROM WASTE

Increase the economic and environmental value recovered from plastic waste, consistent with the waste hierarchy and increased circularity, through material recovery and recycling solutions.

TOP LEVEL METRIC	DEFINITION	SCOPE / SOURCE(S) OF DATA	LEVEL 1 DATA	UNIT	TIME HORIZON
Cumulative plastic waste valorised	Total weight of plastic waste that has been processed in a way that moves it up the waste management hierarchy ¹ and thereby captures additional environmental and/or economic value (“valorised”).	<p>Scope</p> <ul style="list-style-type: none"> SAF projects opened, in implementation or closed/completed within the reporting year. <p>Source(s)</p> <ul style="list-style-type: none"> Reporting organisations of SAF project supported by Alliance Projects verification and evidencing processes. 	<ul style="list-style-type: none"> Plastic waste valorised with unquantified split between different valorisation streams (Uncategorised) Plastic waste supplied to or directly utilised in mechanical recycling processes to produce high quality plastic recyclates² Plastic waste supplied to or directly utilised in physical, biological or chemical recycling processes to produce high quality plastic recyclates Plastic waste supplied to or directly utilised in recycling processes to produce lower quality plastic recyclates Plastic waste supplied to or directly utilised in co-processing applications (e.g., cement kilns). Plastic waste supplied to or directly utilised in processes to produce liquid fuel (Waste-to-Fuel) Plastic waste supplied to or directly utilised in processes to convert plastic waste to energy (Waste-to-Energy) Plastic waste avoided through the elimination, reduction, reuse or beneficial substitution of plastic 	Tonnes	<p>Cumulative since the inception of the Alliance (FY19)</p> <p><i>Data collated for each reporting period then aggregated across each year the Alliance has been in operation</i></p>

¹ Plastic Waste Management Framework, Roland Berger (2023)

² Primary recycling, where high-value plastics can displace virgin plastic usage. Closed loop or near closed loop recycling. Includes waste plastic feedstock sorting sold for recycling



TOP LEVEL METRIC	DEFINITION	SCOPE / SOURCE(S) OF DATA	LEVEL 1 DATA	UNIT	TIME HORIZON
Potential forecasted capacity to recover / use waste	Aggregated annual input capacity of facilities that have been added or under construction for valorisation of plastic waste since the inception of the Alliance.	<p>Scope</p> <ul style="list-style-type: none"> SAF projects opened, in implementation or closed/completed since the inception of the Alliance (FY19) <p>Source(s)</p> <ul style="list-style-type: none"> Reporting organisations of SAF projects supported by Alliance Projects capacity calculation, verification and evidencing processes 	<ul style="list-style-type: none"> New capacity installed to supply plastic waste to or directly utilise plastic waste in a valorisation process, with uncertainty on the exact split between different valorisation processes (Uncategorised) New capacity installed to supply plastic waste to or directly utilise plastic waste in mechanical recycling processes, to produce high quality plastic recyclates New capacity installed to supply plastic waste to or directly utilise plastic waste in chemical or physical recycling processes (or other novel technologies), to produce high quality plastic recyclates New capacity installed to supply plastic waste to or directly utilise plastic waste in recycling processes to produce lower quality plastic recyclates or non-plastic applications New capacity installed to supply plastic waste to or directly utilise plastic waste in co-processing applications (e.g., cement kilns) New capacity installed to supply plastic waste to or directly utilise plastic waste, to produce liquid fuel (Waste-to-Fuel) New capacity installed to supply plastic waste to or directly utilise plastic waste in processes which convert plastic waste to energy (Waste-to-Energy, Refuse Derived Fuel) Impact at maturity of plastic waste which is avoided through elimination, reduction, reuse or beneficial substitution 	Tonnes per year	Forecasted at project maturity

CREATE SOCIAL BENEFIT

Increase household access to basic or improved waste collection and recycling systems, as well as create employment or improved livelihoods for the informal waste sector.

TOP LEVEL METRIC	DEFINITION	SCOPE / SOURCE(S) OF DATA	LEVEL 1 DATA	UNIT	TIME HORIZON
Number of people with new or improved access to waste management	The total number of people in a community for whom access to managed waste collection has been created (where it did not exist before) or improved through Alliance-related activities.	Scope <ul style="list-style-type: none"> SAF projects opened, in implementation or closed/completed since the inception of the Alliance (FY19) Source(s) <ul style="list-style-type: none"> Reporting organisations of SAF projects supported by Alliance Projects verification and evidencing processes 	<ul style="list-style-type: none"> Number of people with access to waste collection where they previously had no access Number of people with access to upgraded waste collection and/or recycling 	Number of individuals	Cumulative since the inception of the Alliance (FY19) <i>Data collated for each reporting period then aggregated across each year the Alliance has been in operation</i>
Number of new jobs created or informal sector workers operating under responsible working conditions	Aggregate of the net number of jobs created or number of informal waste workers with improved income, working conditions and/or social benefits.	Scope <ul style="list-style-type: none"> SAF projects opened, in implementation or closed/completed since the inception of the Alliance (FY19) Source(s) <ul style="list-style-type: none"> Reporting organisations of SAF projects supported by Alliance Projects verification and evidencing processes 	<ul style="list-style-type: none"> Net increase in jobs created Informal waste workers benefitting from improved income, working conditions (e.g., training, personal protective equipment, work environment) and/or social benefits (e.g., insurance, education, banking, healthcare) 	Number of individuals	Cumulative since the inception of the Alliance (FY19) <i>Data collated for each reporting period then aggregated across each year the Alliance has been in operation</i>



MITIGATE CLIMATE IMPACT *(Out of scope for 2023 reporting)*

Reduce greenhouse gas emissions through increasingly circular solutions. Such solutions should not only consider recovery and recycling, but upstream activities to reduce, reuse, or substitute fossil-based plastics or plastic feedstocks, leading to a beneficial environmental impact.

TOP LEVEL METRIC	DEFINITION	SCOPE / SOURCE(S) OF DATA	LEVEL 1 DATA	UNIT	TIME HORIZON
Annual estimated reduction in emissions ³	Total estimated quantity of CO ₂ e reduced through Alliance activities in the reporting year resulting from the reduction in fossil fuel derived virgin plastic.	<p>Scope</p> <ul style="list-style-type: none"> SAF projects opened, in implementation or closed/completed since the inception of the Alliance (FY19) <p>Source(s)</p> <ul style="list-style-type: none"> Reporting organisations of SAF projects supported by Alliance Projects verification and evidencing processes 	<ul style="list-style-type: none"> Quantity of fossil-derived virgin plastic (by type) avoided through reduction/reuse model or beneficial substitution, converted to CO₂e impact net of project specific factors Quantity of fossil-derived virgin plastic (by type) avoided through mechanical recycling, converted to CO₂e impact net of project specific factors Quantity of fossil-fuel avoided through solvolysis, chemical or other novel recycling processes, converted to CO₂e impact net of project specific factors Quantity of CO₂e reduced through substitution of non-plastic materials by use of plastic waste and plastic waste derived recyclates 	Tonnes of CO ₂ e	Total within reporting period

³ In general, conversions will be carried out using validated but simple conversion factors or published calculators, correcting for various factors including the necessary transportation of plastic waste, energy used in processing and recycling, transportation of end products, etc.

You can be part of the solution.

To find out more, visit endplasticwaste.org

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