

PRESS RELEASE

New methodology brings plastic pollution into investment portfolio analysis

Published through the Plastic Footprint Network and launched at Building Bridges in Geneva, the methodology is now publicly and freely available for financial institutions to measure financed plastic pollution and the resulting financial risks.

Geneva, 6 October 2026 – A new methodology enabling financial institutions to measure the plastic pollution associated with their investment portfolios is being launched today at Building Bridges in Geneva and made freely available through the Plastic Footprint Network (PFN). Developed by Earth Action (EA) in collaboration with a.s.r. asset management and the Plastic Soup Foundation. It draws on corporate plastics disclosure through CDP.

Financial institutions have lacked a common methodology for translating company level plastic data into a portfolio level measure. The new framework addresses this gap at a time when the impacts of plastic pollution are receiving growing attention, including the effects of microplastics and plastic related chemicals on ecosystems and human health. It translates company level data into financed plastic pollution, meaning the share attributable to a financial institution through its investments, and provides a metric that can support portfolio analysis and corporate engagement.

Its publication also comes as international efforts to address plastic pollution continue. Negotiations towards a legally binding global instrument on plastic pollution are ongoing, with the next formal round of Global Plastics Treaty negotiations expected in 2027.

“Plastic pollution has become an increasingly important issue for companies and policymakers, but financial institutions have lacked a practical way to understand what it means for their portfolios. Making this methodology freely available gives them a way to start measuring financed plastic pollution and engaging with the companies they invest in.”

Simone Pedrazzini, CEO, Earth Action

Applying the logic of financed emissions to plastic pollution

The methodology takes inspiration from the approach developed by the Partnership for Carbon Accounting Financials (PCAF) for financed greenhouse gas emissions. A financial institution is attributed a share of a portfolio company's plastic pollution according to the size of its economic exposure to that company. Results can be expressed in tonnes of financed plastic pollution and as an intensity in grams per euro invested.

A five level data quality framework allows financial institutions to apply the methodology even when company level plastics data are incomplete. Company reported plastic waste or consumption data can be used directly in the assessment. When these are unavailable, the methodology can draw on economic activity, sector characteristics and country level waste management data.

A sector level health impact score provides an additional perspective on potential plastic related impacts across companies and sectors.

"The challenge was to translate plastic pollution into a metric that works at portfolio level without oversimplifying the underlying science. By combining company data with sector and country level information, the methodology allows financial institutions to quantify financed plastic pollution even when disclosure is incomplete. It creates a common basis that can become more precise as the quality of available data improves."

Julien Boucher, PhD, Co founder and Head of Research, Earth Action, and convenor of the Plastic Footprint Network

First tested by a.s.r. asset management

a.s.r. asset management was the first financial institution to pilot the methodology. The pilot assessed financed plastic pollution across an investment portfolio and explored how the resulting analysis could identify companies and sectors for further assessment and engagement.

"With this methodology, we are addressing a blind spot in the financial sector. Investors gain clearer insight into the plastic impact of their investments and can actively manage it."

Marjolein Meulenstein, Portfolio Manager for Responsible Investment at a.s.r. Asset Management

Turning corporate disclosure into portfolio insight

Corporate disclosure is central to the framework. Data disclosed through CDP's plastics questions, including information on plastic related targets, reusability and recyclability, contribute to a Plastic Performance Score. Disclosure of plastic waste or consumption can also improve the quality of the resulting portfolio assessment.

"Environmental disclosure becomes most valuable when it can inform decisions. By connecting corporate plastics data with portfolio analysis, this methodology provides a practical example of how disclosure can help financial institutions better understand and engage on plastic pollution."

Manveer Gill, Sustainable Finance Lead, CDP

The methodology is published as a module of the Plastic Footprint Network and is now freely available for financial institutions to apply across their portfolios. Building on the first pilot by a.s.r. Asset Management and the corporate disclosure data provided through CDP, EA and PFN are seeking additional financial institutions to test the methodology across new portfolios and asset classes, helping strengthen the framework as disclosure and available data continue to improve.

The methodology is available at: www.plasticfootprint.earth/assessment-methodology

Note to editors

The methodology will be presented during the Building Bridges Launchpad: What's New in Sustainable Finance, on Tuesday, 6 October 2026 in Geneva.

For more information, please contact:

Simone Pedrazzini, CEO, EA – Earth Action

simone.pedrazzini@e-a.earth

+41 76 679 54 09

www.e-a.earth

About Earth Action (EA)

Earth Action (EA) is a mission-driven research consultancy advancing evidence-based action on plastic pollution and climate change. EA builds the environmental intelligence organizations need – footprinting, life cycle assessment and environmental data engineering – turns it into strategic and operational decisions, and convenes the actors needed to solve challenges no single organization can address alone. EA is the developer of the Plasteax database and the Packaging Data Hub. Scientific research is conducted under EA For Impact, EA's Swiss non-profit arm, which also convenes the Plastic Footprint Network. www.e-a.earth

About the Plastic Footprint Network (PFN)

The Plastic Footprint Network (PFN) is the international network developing the reference methodologies for corporate and financial plastic footprint assessment. Convened by EA For Impact, the non profit arm of Earth Action, PFN brings together a Scientific Committee of leading academic institutions (including CIRAI, DTU, NTNU, Polytechnique Montréal, Universiteit Leiden, University of Toronto, PUCP, NORSUS, MariLCA, and University of the Basque Country), an Advisory Committee (CDP, Ellen MacArthur Foundation, Global Plastic Action Partnership, Pew, WBCSD, WWF), and a growing group of corporate and financial members. PFN modules go through a structured peer review process before publication. www.plasticfootprint.earth

About a.s.r.

ASR Nederland N.V. (a.s.r.) is the second-largest insurer in the Netherlands. a.s.r. helps its customers share risks and build up capital for the future. We do this with services and products that are good for today, tomorrow and always, in the fields of insurance, pensions and mortgages for consumers, businesses and employers. a.s.r. is also active as an asset manager for third parties. a.s.r. is listed on Euronext Amsterdam and is included in the AEX Index. For more information, please visit www.asrnl.com

About CDP

CDP is a global non-profit that runs the world's only independent environmental disclosure system. As the founder of environmental reporting, we believe in transparency and the power of data to drive change. Partnering with leaders in enterprise, capital, policy and science, we surface the information needed to enable Earth-positive decisions. We helped more than 22,100 companies and over 1,000 cities, states and regions disclose their environmental impacts in 2025. Financial institutions with more than a quarter of the world's institutional assets use CDP data to help inform investment and lending decisions. Aligned with the ISSB's climate standard, IFRS S2, as its foundational baseline, CDP integrates best practice reporting standards and frameworks in one place. Our team is truly global, united by our shared desire to build a world where people, planet and profit are truly balanced. Visit CDP.net or follow us @CDP to find out more.