## Big Food's Big Black Box: THE PROBLEMATIC PROMISES ON PLASTIC

How the food industry undermines its role in fueling the global crisis of plastic pollution

Authors and researchers: Ashka Naik and Angela Carriedo, Corporate Accountability

### Why Sustainable Development Goals and Corporate Power?

This research, conducted by Corporate Accountability in February and March of 2023, examines how United Nations Sustainable Development Goals (SDGs) are being used by corporations to position themselves as a solution to the intersectional crises that they are often accused of exacerbating.

We investigated Coca-Cola, PepsiCo, and McDonald's—three corporations that have been singled out due to the negative impact of their products, practices, and policies on public health and well-being. The rationale to focus on these market leaders is manifold and strategic.

Their business decisions and political actions not only dictate what other actors in the industry practice, but also because these three have a transnational scope of operations, a stringent hold on supply chains, enduring brand affinity across generations, extreme water and climate impact, and colossal political power across nations that not many corporations from the food industry can boast about. This report focuses on some of the Corporate Political Activities (CPAs), most of them related to Corporate Social Responsibility (CSR) actions, and Environment, Sustainability, and Governance (ESG) issues—as we see those as the core strategic actions corporations use to partner with governments, intergovernmental organizations, and international actors to advance their own interests.

In this research, we group and assess corporate-backed multistakeholder type programs and partnerships related to plastic pollution, specifically outside the U.S. and often effective in Global South regions.



BILLBOARD IN POZNAN, POLAND DISPLAYING ALL 17 SUSTAINABLE DEVELOPMENT GOALS

This research uncovered a wide range of inconsistent and unverifiable claims from corporations around their actions and plans for achieving the goals. PHOTO CREDIT: ZBIGNIEW JANKOWSKI, SHUTTERSTOCK

### Plastic Pollution: Big Food's CSR on addressing its plastic footprint

Plastic pollution is not only an environmental issue, but is an intersectional one impacting public health, food systems, livelihoods, and water.<sup>1</sup>

The issue of plastic pollution cuts across several SDGs<sup>2</sup>:

SDG-3 on "good health and wellbeing | SDG-6 on "clean water and sanitation" | SDG-11 on "sustainable cities and communities" | SDG-12 on "responsible consumption and production" | SDG-13 on "climate action" | SDG-14 on "protection of seas and oceans" | SDG-15 on "repair ecosystems and retain biodiversity"

The <u>U.N. Partnership Platform</u> (now called U.N. SDG Actions Platform) listed seven partnerships where these three corporations were engaged that were somewhat focused on pollution, including plastics, when we undertook this research:

- Refrigerants, Naturally! [Coca-Cola, PepsiCo]
- Renewable Energy for FEMSA [Coca-Cola]
- Closed Loop Ocean Funding Mechanism [Coca-Cola, PepsiCo]
- The Ocean Cleanup Project [Coca-Cola]
- The Sustainable Development Goals Business Index (SDGBI) [Coca-Cola, PepsiCo]
- World Without Waste WWW [Coca-Cola]
- UNEP Montreal Protocol Ozon Action Programme [McDonald's]

In other searches of the company websites, third-party websites, ESG and related reports, digital sources, and corporate communications, more than 20 instances of relationship were identified related to environment, and specifically on plastic pollution. These relationships are not listed in any one place but scattered across various sources, making it challenging to understand their scope, impact, and status.

- World Economic Forum Global Plastic Action Partnership [Coca-Cola, PepsiCo]
- Business Coalition for a Global Plastics Treaty<sup>3</sup> [Coca-Cola, PepsiCo]
- The Consumer Goods Forum Plastic Waste Coalition of Action<sup>4</sup> [Coca-Cola]
- Ellen MacArthur Foundation New Plastics Economy Advisory Board<sup>5,6</sup> [Coca-Cola, PepsiCo]
- World Wildlife Fund's ReSource: Plastic Platform<sup>7,8</sup> [Coca-Cola, McDonald's]
- Trash Free Seas Alliance<sup>9</sup> 10 [Coca-Cola, PepsiCo]
- Benioff Ocean Initiative at the University of California-Santa Barbara<sup>11</sup> [Coca-Cola]
- Ocean Conservancy's International Coastal Cleanup (ICC)<sup>12,13,14</sup> [Coca-Cola, PepsiCo, McDonald's]
- Every Bottle Back by American Beverage Association<sup>15</sup> [Coca-Cola, PepsiCo]
- Packaging and Recycling Alliance for Indonesia Sustainable Environment<sup>16</sup> [Coca-Cola]
- Latin American Recyclers Network<sup>17</sup> [Coca-Cola]
- Material Recovery for the Future<sup>18</sup> [PepsiCo]
- Ghana's National Plastic Action Partnership<sup>19</sup> [Coca-Cola]
- Reciclar Pelo Brasil<sup>20</sup> [Coca-Cola]
- The NextGen Consortium<sup>21</sup> [Coca-Cola, PepsiCo, McDonald's]
- Bioplastic Feedstock Alliance (BFA)<sup>22</sup> [McDonald's]
- Foodservice Packaging Institute's (FPI)<sup>23</sup> [McDonald's]
- Plastics Recovery Group (PRG)<sup>24</sup> [McDonald's]
- Australian Packaging Covenant and Sustainable Packaging Coalition<sup>25</sup> [McDonald's]
- Guide for Plastics Recyclability with the Association of Plastic Recyclers<sup>26</sup> [McDonald's]
- The Recycling Partnership<sup>27</sup> [Coca-Cola, PepsiCo]

# Fervent for recycling: A strategy for ESG or another form of business expansion

In 2017, a report showed that one million plastic bottles are sold every minute and estimated that the number of bottles sold yearly would increase to 583.3 billion in 2021. <sup>28</sup> The term "plastic" appeared around 78 times in Coca-Cola's ESG report of 2021. <sup>29</sup> Coca-Cola's annual reports, digital resources, and corporate communications mentioned initiatives like the World Without Waste (WWW) and the World Economic Forum Global Plastic Action Partnership (GPAP). WWW is an initiative of 250 Coca-Cola system associates, including bottling partners in attempt to maximize the recycled PET used in their products. <sup>30</sup> In its 2021 ESG report, Coca-Cola claimed: "Addressing climate change and eliminating plastic waste are two of our highest priority ESG issues." <sup>31</sup>



PLASTIC BOTTLES AND WRAPPERS COVER THE SAND AT KULA BEACH IN BALI, INDONESIA. photo credit: MAXIM Blinkov, SHutterstock.

On the other hand, Coca-Cola has been declared the worst plastic polluter in the world producing 200,000 bottles a minute, equaling to nearly 3 million tons of plastic packaging annually.<sup>32</sup> And, as mentioned by activists in the past, Coca-Cola's reports on the company's recycling and changes in plastic use are imprecise and challenging to verify.<sup>33</sup> In 2021, Sierra Club in California even filed a lawsuit due to false advertising of Coca-Cola regarding the recyclability of the plastic used, and for misleading consumers by labeling plastic bottles as "100% Recyclable" when the bottle labels are made of biaxially oriented polypropylene [number 5 plastic], which is not recyclable.<sup>34</sup>

The company can declare commitments such as making "100% of packaging recyclable globally by 2025," or using "at least 50% recycled content across all packaging materials by 2030," or avoiding "almost half a million tons of virgin plastic usage through our lightweighting, recycled plastic and renewable material efforts in 2021," in its WWW 2021 report, but the fact remains that Coca-Cola's ambitious plans are too little, too late, and unverifiable by public. The first WWW report can be found from 2018, in which it mentioned co-founding several initiatives to tackle plastic waste. Some of these are the "Keep America Beautiful" in 1953 to tackle the litter problem, the "Ocean Conservancy Trash Free Seas Alliance" in 1995 to tackle the pollution on coastlines, co-founding of the "UK Plastics Pact" in August of 2018, and "World Economic Forum Global Plastic Action Partnership" in September of 2018.

Even though the corporation has had 70 years since its first recognition of the litter problem, the reports on demonstrable impact are vastly missing and information on how these initiatives have curtailed or corrected Coca-Cola's role in exacerbating plastic pollution are difficult to find. Additionally, the blurry self-reported metrics on used and recycled PET articulated in those reports seem quite suspicious due to evident lack of public disclosure of how these metrics are calculated. For example, one report mentions that the "percentage calculations of progress toward collection of 100% of the equivalent of the consumer packaging we [Coca-Cola] sell has been internally vetted using relevant scientific and technical methodologies..." The use of imprecise language and evasive disclosures are not surprising given the constant criticism the company has faced globally by activists about their lack of transparency and the mounting pollution it generates. The surprising given the constant criticism the company has faced globally by activists about their lack of transparency and the mounting pollution it generates.

Coca-Cola has joined and/or invested in initiatives such as ANZPAC Plastics Pact in Australia, New Zealand and the Pacific Islands; Recicla Solar and SustentaPet post-consumer PET collection and recycling initiatives in Brazil; Dynapack Asia in West Jawa; Indorama Ventures in the Philippines, Project RECAPP in the United Arab Emirates; PETSTAR in Mexico; TeamUp/ National Incubation Center and Capital Development Authority in Pakistan; BanQu in South Africa; and Carrefour in Romania, among others. 40,41

Despite these being visible efforts to be "part of the solution" to address the plastic pollution, compared to the nearly 200 countries where the company operates, joining a handful of efforts is nearly not enough. And it also does not escape our attention that the impact of these investments and partnerships is still quite inscrutable based on current reporting.

Similarly, McDonald's also has involved itself in allegedly reducing plastic pollution. In 2018, McDonald's identified three areas as priorities to re-launch its sustainability action, one of them was in relation to packaging and recycling. It aimed to reduce plastic use in its restaurants, claiming "1,200 tonnes of plastic per year will be saved" by introducing a fiber lid for coffee in France in 2019, <sup>42</sup> an action that is quite insufficient considering the presence of the company and its supply chain worldwide. At least 12% of McDonald's packaging in Europe is still plastic, and that number is 20% globally. <sup>43</sup>

Also in 2019, a program called **ReSource** was launched with the World Wildlife Fund (WWF) and other transnational corporations aiming to reduce the plastic use of some of the largest corporations, which included McDonald's, Coca-Cola, and Starbucks. 44 WWF estimated that the eight companies that were part of the program sent 43% of their plastic to landfill, a further 9% was incinerated, and 15% mismanaged. 45 We could not find verifiable details or statistics on the program's progress.

According to McDonald's records, as of 2021, approximately 82.7% of its packaging material comes from recycled or certified sources, aiming for 100% "certified, recycled or renewable materials" by the end of 2025. He when reporting on the plastic use in its Happy Meals, it reported reduction in "virgin fossil fuelbased plastic" by 24.4% since 2018. It also commits to "prioritizing fiber-based toys over sustainable plastics (bio-based/recycled) where feasible. Regarding these commitments on plastic reduction, no wonder experts have said "the move won't make a real difference to the environment," and reducing plastics in Happy Meals is merely "scratching the surface" of the real impact the plastic pollution generated by this corporation has on the environment.

On the other hand, in 2019, McDonald's in the UK and Ireland also committed to removing plastic from as much of its packaging portfolio as possible by 2024 and to ensure that all consumer-facing packaging was made from "renewable, recycled, or certified sources," adding England and Wales to these commitments. Nevertheless, this is only in line with the countries 1 and Europe's 1 plans to reduce single-use plastic—and in many cases ban it completely, not leaving corporations with any other choice but to act. Thus, McDonald's commitments are not ambitious, but addressing the bare minimum of the regulatory requirements.

Also, the overall scope for its packaging-related commitment seems to exclude "primary fiber-based packaging in food packaged off-site of McDonald's restaurants, tray liners and limited locally sourced items (included in the endnote on the company page)." 53 Does this mean its packaging commitments do not

include any section of its supply chain outside of its physical restaurants? It is unclear how to comprehend this. Additionally, phrases like "as much as possible" or "where feasible" are sprinkled across the content related to these commitments, making it even more problematic to hold the corporation accountable for its tardy performance.

Similarly, PepsiCo, also one of the top global plastic polluters, acknowledges waste reduction as "a key tenet" of its pep+ initiative, and states the ambition of "achieving a 99% diversion rate by 2025 in its direct manufacturing and warehouse operations." On its webpage dedicated to packaging, it claims by 2025 it will design 100% of packaging to be "recyclable, compostable, biodegradable, or reusable," and by 2030 cutting virgin plastic from "non-renewable sources per serving" across their global portfolio of beverages and convenient foods portfolio, against 2020 baseline. [2023 October update: It is worth noting that the company has reported that it increased its use of virgin plastic by 11% against a 2020 baseline. On the other hand, in PepsiCo's 2021 Annual Report, it acknowledged that "Laws and regulations related to the use or disposal of plastics or other packaging materials can adversely affect our business and financial performance." This justifies why PepsiCo, Coca-Cola, Nestlé, and others have been lobbying to oppose or delay legislation designed to tackle the plastics problem, and have been accused for the "hypocrisy" over their pledges related to waste reduction.

### Oceans are the hot spot: The disconnect between the problem and corporate solutions

The oceans are choking with plastic pollution, suffocating the entire web of life they support. Plastic has been found in 59% of sea birds, 100% of sea turtle species, and more than 25% of fish sampled from seafood markets. <sup>59</sup> While corporations are making public commitments on how oceans must be saved from plastic pollution, their products are primarily causing this asphyxiation of life. As the list of relationships these corporations engage in to allegedly address this problem continues to grow, so does their rhetoric on how their solutions can save the oceans and the environment from the trash their business practices leave behind. We investigated a few of these initiatives to decipher if these commitments are in fact reducing the waste these companies create and preventing the companies from producing more of it.

The Ocean Cleanup, a multistakeholder effort, states it aims "to reduce floating plastic by 90% by 2040," recognizing that to clean up the oceans, "we need to both clean up the plastic already in the ocean and intercept plastic on its way through rivers." <sup>60</sup> In 2021, Coca-Cola became a global implementation partner for The Ocean Cleanup's river project, facilitating the deployment of interceptors in 15 rivers around the world and accelerating cleanup in the following 18 months. <sup>61</sup> Even 20 months after the June when the project was announced, when we investigating the program's website, it was difficult to find how much of Coca-Cola's plastic waste was in reality tackled by this effort.

Another such ocean related initiative is **Ocean Conservancy**, with its programs such as the Trash Free Seas Alliance, which ran from 2012-2022, and included Coca-Cola as a founding member, resulting in yet another initiative, the Advancing Solutions to Plastic Pollution through Inclusive Recycling (ASPPIRe) launched in 2021. The original alliance stated that its "corporate members collectively committed millions of dollars for research on ways to improve waste collection and recycling in parts of the world most impacted by ocean plastic pollution." Again, the real impact of these programs remains elusive to the public eye.

The International Coastal Cleanup (ICC), another program of Ocean Conservancy that has been running for more than 35 years, aims to activate communities to collect trash that pollutes our waterways. ICC states to have engaged more than 17 million volunteers and collected nearly 348 million pounds of trash. 63 Coca-Cola seems to be supporting this program since 1995, and claims to have recruited employees from around the world each year to participate in the ICC, and supporting the organization in multiple ways, "...including educational outreach, community engagement and scientific inquiry into the ocean plastics crisis." 64 We tried to find financial accountability of these initiatives and company's impact through this work, but could not discover more details. Instead, what we found raised more questions about company's disclosure of funding such entities. For example, Coca-Cola gave US \$750,000 to Ocean Conservancy's ICC program in 2021 for 15 trash capture devices. 65 Although, it has a partnership with The Ocean Cleanup, a

different initiative, to supposedly work on 15 river projects for trash capture. The disclosure did not mention any funds given to The Ocean Cleanup in 2021. Also, we could not find data on how this partnership has resulted in reducing its own plastic footprint and repairing the harm this footprint continues to cause. For PepsiCo, we could not find any information on how much money was given to Ocean Conservancy, although the company is a member of the group.

## The Global Plastic Treaty: An opportunity or a threat to appease plastic pollution

As the U.N. Environmental Assembly in March 2022 marked the beginning of intergovernmental negotiation process for a global plastic treaty, 175 nations agreed to develop a legally binding agreement on plastic pollution by 2024. <sup>66</sup> Simultaneously the **Business Coalition for a Global Plastics Treaty**, convened by Ellen MacArthur Foundation (EMF) and WWF in collaboration with businesses and nonprofit partners, kicked into action with a shared vision focused on, "a circular economy in which plastic never becomes waste or pollution, and the value of products and materials is retained in the economy" with "harmonized regulatory and financial incentives," also emphasizing the need for "globally harmonized disclosure obligations and reporting standards." <sup>67</sup>

PepsiCo and Coca-Cola are members of this coalition. Although regulations and accountability are proposed as means to achieve this vision, we find both corporations are weak in both regards. The corporate reporting on usage, recycling, or the GHG emissions generated from production and use of plastic remains unclear, lacks a proper third-party verification and detailed public accounting. Neither Coca-Cola nor PepsiCo disclosed how they calculated the emissions produced by each metric ton of plastic they used, and instead have continued to fuel the "big oil's plastic expansion." On the contrary, as with other environmental and health matters, these companies have relentlessly fought back laws or attempted to delay robust regulations that can effectively address the plastic emergency.

### What we discover for plastics: Plastics are pervasive, but plastic data are evasive

Corporations often quote **EMF's New Plastics Economy Global Commitment** for reporting on their plastic use. Under "third-party verification/assurance" status, PepsiCo's data on the EMF's reporting platform for plastic use audit said, "No third-party verification or assurance in place." And, Coca-Cola's report said, "Third-party verification or assurance process in place for some of the data (see endnotes for more information)," with the endnote saying that select data published in its 2020 WWW report had been assured as part of annual governance processes. When we checked this report, we only found "Independent Accountants' Review Report" by Ernst & Young LLP, in which the firm stated reviewing the company's Schedule of Selected WWW Indicators, which were only two of the many that the company highlights—recycled content in and collection rate of select products—and, not related to the data on the plastic waste generated by the company in its global system. In fact the audit also acknowledged the uncertainties and limitations embedded in the methods used to determine these data.

Despite these commitments and partnerships, a recent progress report from the EMF, which is also coleading the Plastic Economy Global Commitment 2020 (PEGC), shows different results. The PEGC is signed by 500 organizations with "a common vision of a circular economy for plastics" by 2025. A group, Oceana, analyzed data from the 2022 progress report published by EMF, and found that Coca-Cola increased its plastic packaging use by nearly 9% or over 579 million pounds from a reported 2.96 million metric tons in 2020, to a whopping 3.22 million metric tons in 2021. The report also found that PepsiCo increased its use of virgin plastic packaging by nearly 5% in 2021 compared with the previous year.

2023 October update: PepsiCo failed to quantitatively detail progress towards its new goal to reach 20% reusable beverage packaging in its recently published 2022 sustainability report. Additionally, the company reported a 4% increase in its total plastic use from 2021 to 2022.<sup>78</sup>

Despite these projects having several dozen private partners, organizations, or multilateral agencies involved, there is scarce information available on their metrics, impact, or reach. We could not find much reporting or audited progress data on the **Sustainable Development Goals Business Index** (SDGBI) on Coca-Cola or any other corporation for that matter.<sup>79</sup>

#### **Concluding remarks**

Plastic pollution deepens global inequities, with the Global North's plastic waste getting dumped into the communities in the Global South that didn't contribute to this problem but are forced to experience the illeffects of it.<sup>80</sup> Plastic is all-pervasive. It can be carcinogenic as well as a hormone disruptor. Traces of it are now found in human breastmilk, placenta, and newborns. And corporations like Coca-Cola, PepsiCo, and McDonald's quite blatantly and with the utmost impunity continue to exacerbate this global crisis of plastic.

Albeit the progress these corporations proclaim on their plastic footprint remains evasive, incomplete, and barely attentive to the urgency of this matter destroying the oceans, land, climate, and the livability of the planet, social movements and activists across the world organize to build pressure, demand change from the status-quo, and fight to hold these corporations liable for the harms they cause.

This research is aimed to serve as a tool in advancing our calls for corporate accountability of the food industry on an issue that is in fact a matter of life and death for many living beings.

For more information on Big Food's Big Black Box executive report, please visit: CorporateAccountability.org/BigFoodsBlackBox

#### References

- <sup>1</sup> https://www.sciencedirect.com/science/article/abs/pii/S0378512218303505
- <sup>2</sup> https://www.plasticsoupfoundation.org/en/plastic-problem/sustainable-development/individualsdgs/#:~:text=SDG%2012%3A%20Responsible%20consumption%20and%20production&text=Burning%20all%20the%20plastic%20as,an%20absolute%20reduction%20in%20plastics.
- <sup>3</sup> https://www.businessforplasticstreaty.org/
- <sup>4</sup> https://www.coca-colacompany.com/content/dam/journey/us/en/reports/coca-cola-world-without-waste-report-2021.pdf, p.4
- <sup>5</sup> https://www.coca-colacompany.com/content/dam/journey/us/en/reports/coca-cola-world-without-waste-report-2021.pdf, p.4
- <sup>6</sup> https://www.pepsico.com/our-impact/esg-topics-a-z/packaging
- https://www.coca-colacompany.com/content/dam/journey/us/en/reports/coca-cola-world-without-waste-report-2021.pdf, p.4
- https://www.worldwildlife.org/press-releases/resource-plastic-member-companies-eliminated-more-than-half-of-their-problematic-plastic-from-2018-2020-waste-infrastructure-posed-challenges-to-increasing-recycled-content
- https://www.coca-colacompany.com/content/dam/journey/us/en/reports/coca-cola-world-without-waste-report-2021.pdf, p.4
- 10 https://oceanconservancy.org/news/trash-free-seas-alliance-members-announce-100-million-investment-fight-ocean-plasticpollution-500000-tons-virgin-plastic-eliminated-products-packaging/
- 11 https://www.coca-colacompany.com/content/dam/journey/us/en/reports/coca-cola-world-without-waste-report-2021.pdf, p.18
- 12 https://www.coca-colacompany.com/content/dam/journey/us/en/reports/coca-cola-world-without-waste-report-2021.pdf, p.18
- 13 https://oceanconservancy.org/wp-content/uploads/2021/09/2020-ICC-Report Web FINAL-0909.pdf, p.27
- <sup>14</sup> https://www.mvariety.com/lifestyle/mcdonald-s-joins-international-coastal-cleanup-day/article 3b78ea18-1a1e-11ec-8d90-5b0f69abc43b.html
- 15 https://www.americanbeverage.org/initiatives-advocacy/creating-sustainable-solutions/
- 16 https://www.coca-colacompany.com/content/dam/journey/us/en/policies/pdf/sustainability/world-without-waste-report-2018.pdf, p.41
- 17 https://www.coca-colacompany.com/content/dam/journey/us/en/policies/pdf/sustainability/world-without-waste-report-2018.pdf, p.41
- 18 https://oceanconservancy.org/about/partner/pepsico/
- 19 https://www.coca-colacompany.com/content/dam/journey/us/en/reports/coca-cola-world-without-waste-report-2019.pdf, p.42
- <sup>20</sup> https://www.coca-colacompany.com/content/dam/journey/us/en/reports/coca-cola-world-without-waste-report-2020.pdf, p.16
- <sup>21</sup> https://www.closedlooppartners.com/nextgen/
- <sup>22</sup> https://corporate.mcdonalds.com/corpmcd/our-purpose-and-impact/our-planet/packaging-toys-and-waste.html#ourPerformance
- <sup>23</sup> https://corporate.mcdonalds.com/corpmcd/our-purpose-and-impact/our-planet/packaging-toys-and-waste.html#ourPerformance
- <sup>24</sup> https://corporate.mcdonalds.com/corpmcd/our-purpose-and-impact/our-planet/packaging-toys-and-waste.html#ourPerformance
- <sup>25</sup> https://corporate.mcdonalds.com/corpmcd/our-purpose-and-impact/our-planet/packaging-toys-and-waste.html#ourPerformance
- <sup>26</sup> https://corporate.mcdonalds.com/corpmcd/our-purpose-and-impact/our-planet/packaging-toys-and-waste.html#ourPerformance
- <sup>27</sup> https://recyclingpartnership.org/funding-partners/
- <sup>28</sup> https://www.plasticsoupfoundation.org/en/2017/07/the-worlds-population-consumes-1-million-plastic-bottles-every-minute/#:~:text=Now%2C%20one%20million%20plastic%20bottles,carries%20out%20international%20market%20research.
- <sup>29</sup> https://www.coca-colacompany.com/content/dam/company/us/en/reports/coca-cola-business-environmental-social-governance-report-2021.pdf
- <sup>30</sup> https://www.coca-colacompany.com/content/dam/journey/us/en/reports/coca-cola-world-without-waste-report-2020.pdf, p.16
- 31 https://www.coca-colacompany.com/content/dam/journey/us/en/reports/coca-cola-business-environmental-social-governancereport-2021.pdf, p.20
- 32 https://www.sierraclub.org/michigan/blog/2022/12/coca-cola-s-plastic-pollution-prob-
- $\underline{lem\#:}{\sim}: text = Coca\%2DCola\%20has\%20been\%20declared, of\%20plastic\%20packaging\%20a\%20year.$
- <sup>33</sup> Taylor M, Laville S.(12 Jul 2017) Coke's recycled plastic. Bottle scheme criticized as PR spin by green groups. https://www.theguardian.com/environment/2017/jul/12/cokes-recycled-plastic-bottle-scheme-criticised-as-pr-spin-by-greengroups
- <sup>34</sup> Sierra Club lawsuit. <a href="https://www.sierraclub.org/environmental-law/sierra-club-sues-coca-cola-and-others-over-recyclability-">https://www.sierraclub.org/environmental-law/sierra-club-sues-coca-cola-and-others-over-recyclability-</a> claims]
- https://www.coca-colacompany.com/content/dam/journey/us/en/reports/coca-cola-world-without-waste-report-2021.pdf, p.2
- 36 https://www.coca-colacompany.com/content/dam/journey/us/en/policies/pdf/sustainability/world-without-waste-report-2018.pdf, p.9
- <sup>37</sup> https://www.coca-colacompany.com/content/dam/journey/us/en/reports/coca-cola-world-without-waste-report-2019.pdf, p.8
- 38 https://www.coca-colacompany.com/content/dam/company/us/en/policies/pdf/sustainability/coca-cola-business-and-sustainability-report-2018.pdf, p. 15
- <sup>39</sup> https://www.theguardian.com/environment/2017/jul/12/cokes-recycled-plastic-bottle-scheme-criticised-as-pr-spin-by-green-
- 40 https://www.coca-colacompany.com/content/dam/journey/us/en/reports/coca-cola-business-environmental-social-governancereport-2021.pdf, p.36

- 41 https://www.coca-colacompany.com/content/dam/journey/us/en/policies/pdf/human-workplace-rights/human-rights-principles/human-rights-overview-2022.pdf, p.8
- 42 https://www.newfoodmagazine.com/news/98895/mcdonalds-the-better-m-initiative-towards-sustainability/
- 43 https://www.newfoodmagazine.com/news/98895/mcdonalds-the-better-m-initiative-towards-sustainability/
- 44 https://www.worldwildlife.org/press-releases/resource-plastic-member-companies-eliminated-more-than-half-of-their-problematic-plastic-from-2018-2020-waste-infrastructure-posed-challenges-to-increasing-recycled-content
- <sup>45</sup> https://www.euronews.com/green/2022/12/09/coca-cola-mcdonalds-and-starbucks-are-the-worlds-biggest-brands-meetingplastic-waste-goal#:~:text=So%20far%2C%20problematic%20plastics%20have,and%2015%20per%20cent%20mismanaged.
- 46 https://corporate.mcdonalds.com/corpmcd/our-purpose-and-impact/our-planet/packaging-toys-and-waste.html
- 47 https://corporate.mcdonalds.com/corpmcd/our-purpose-and-impact/our-planet/packaging-toys-and-waste.html
- 48 https://www.insider.com/mcdonalds-says-its-phasing-out-its-plastic-happy-meal-toys-2021-9
- <sup>49</sup> https://civileats.com/2023/07/06/op-ed-plastic-recycling-has-failed-food-companies-need-to-step-up/
- <sup>50</sup> https://www.edie.net/mcdonalds-ditches-plastic-cutlery-in-uk-and-ireland-as-packaging-overhaul-continues/
- 51 https://www.gov.uk/government/news/far-reaching-ban-on-single-use-plastics-in-england#:~:text=The%20ban%20will%20include%20single,allowing%20businesses%20time%20to%20prepare.
  - 52 https://ec.europa.eu/commission/presscorner/detail/en/IP 18 5
- 53 https://corporate.mcdonalds.com/corpmcd/our-purpose-and-impact/our-planet/packaging-toys-and-waste.html#fn1
- 54 https://www.pepsico.com/our-impact/esg-topics-a-z/waste
- 55 https://www.pepsico.com/our-impact/esg-topics-a-z/packaging
- <sup>56</sup> https://www.globenewswire.com/news-release/2023/08/03/2718376/0/en/PepsiCo-fails-to-report-on-new-reuse-goal-whilecompany-s-plastic-use-increases.html
- https://www.pepsico.com/docs/default-source/annual-reports/2021-annual-report.pdf, p.21
- 58 https://www.independent.co.uk/news/business/plastic-waste-pollution-coca-cola-pepsi-nestle-sustainability-b455891.html
- <sup>59</sup> https://oceanconservancy.org/trash-free-seas/
- 60 https://theoceancleanup.com/dashboard/
- 61 https://theoceancleanup.com/updates/coca-cola-becomes-first-global-implementation-partner-to-help-accelerate-cleanup/
- 62 https://oceanconservancy.org/trash-free-seas/plastics-in-the-ocean/trash-free-seas-alliance/
- 63 https://oceanconservancy.org/trash-free-seas/international-coastal-cleanup/
- 64 https://oceanconservancy.org/about/partner/coca-cola/
- 65 https://www.coca-colacompany.com/content/dam/journey/us/en/policies/pdf/the-coca-cola-foundation/2021-charitable-contributions-report.pdf, p.27
- 66 https://www.un.org/en/climatechange/nations-agree-end-plastic-pollution
- 67 https://www.businessforplasticstreaty.org/vision-statement
- 68 https://www.greenpeace.org/usa/wp-content/uploads/2021/09/1001 GP Unpacked Report ENG FINAL.pdf, p.7
- 69 https://unearthed.greenpeace.org/2017/01/25/investigation-coca-cola-fight-back-plans-tackle-plastic-waste/
- 70 https://www.reuters.com/article/us-india-plastic-ban/indian-state-softens-plastic-ban-after-industry-lobbyingidUSKBN1JT1H4
- <sup>71</sup> https://www.independent.co.uk/news/business/news/coca-cola-pepsi-nestle-plastic-pollution-leaked-letter-water-down-lawsa8590916.html
- https://ellenmacarthurfoundation.org/global-commitment-2021/signatory-reports/ppu/pepsico
- 73 https://ellenmacarthurfoundation.org/global-commitment-2021/signatory-reports/ppu/the-coca-cola-company
- <sup>74</sup> https://www.coca-colacompany.com/content/dam/journey/us/en/reports/coca-cola-world-without-waste-report-2020.pdf, p.23
- 75 https://ellenmacarthurfoundation.org/global-commitment-2022/overview
- <sup>76</sup> https://oceana.org/press-releases/coca-cola-plastic-packaging-up-by-8-8-in-one-year/
- <sup>77</sup> https://oceana.org/press-releases/oceana-says-pepsis-pledge-to-increase-reusable-packaging-is-promising-but-more-specificsneeded/
- <sup>78</sup> https://oceana.org/press-releases/pepsico-fails-to-report-on-new-reuse-goal-while-companys-plastic-use-increases/
- 79 http://asdun.org/?page\_id=2530&lang=en
- 80 https://www.ban.org/news-new/2021/4/20/the-global-norths-environmental-impact-on-the-global-south



Corporate Accountability 10 Milk St, Ste 610 Boston, MA 02108

617.695.2525

Corporate Accountability is a 501(c)(3) nonprofit organization. Contributions are tax deductible as provided by law.

Federal tax ID number: 41-1322686.