



Circulytics is no longer open for submissions.
These resources are for reference only.



CIRCULYTICS®



ELLEN MACARTHUR
FOUNDATION

Indicators



Circulytics is closed for submissions.

Against the backdrop of a fast-evolving non-financial reporting landscape, the Ellen MacArthur Foundation is evolving and strengthening its approach to circular economy measurement. Now is the time for harmonisation and standardisation, so we have stepped away from collecting data and carrying out individual performance assessments through Circulytics. The following resources remain available for organisations interested in the methodology or using the indicators to support their circular economy data collection and streamlining or harmonising measurement efforts. Further information can be found on the [Circulytics website](#).

Please note the indicators within the list were originally created for the Ellen MacArthur Foundation's Circulytics Method and should not be interpreted out of this context.

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COMPANY CHARACTERISTICS 7

These determine which themes your company will be assessed on in the **Outcomes category**.

INFORMATION FOR WEIGHTING 11

This information is used for weighting the Circulytics indicators within the **Outcomes category**.

CIRCULTYTICS INDICATORS 18

The Indicators are used to determine the company score

ENABLERS CATEGORY 18

This category provides insight into the future 'circular potential' of your company.

OUTCOMES CATEGORY 29

This category provides a snapshot of your company's circular economy performance today.

The assessment of individual themes depends on your **Company characteristics**.



How to use this Indicator List

For a general introduction to the circular economy, please refer to the the Ellen MacArthur Foundation's [website](#).

For an introduction to how scores are calculated in Circulytics and the rationale behind the methodology, please read the [Method Introduction](#).

Use this Indicator list to:

- Understand which themes and indicators are covered by Circulytics
- Understand which colleagues you may need to contact to collect circular economy data
- Understand what the circular economy means for different types of companies
- Source ideas for circular economy targets for your company.

Languages

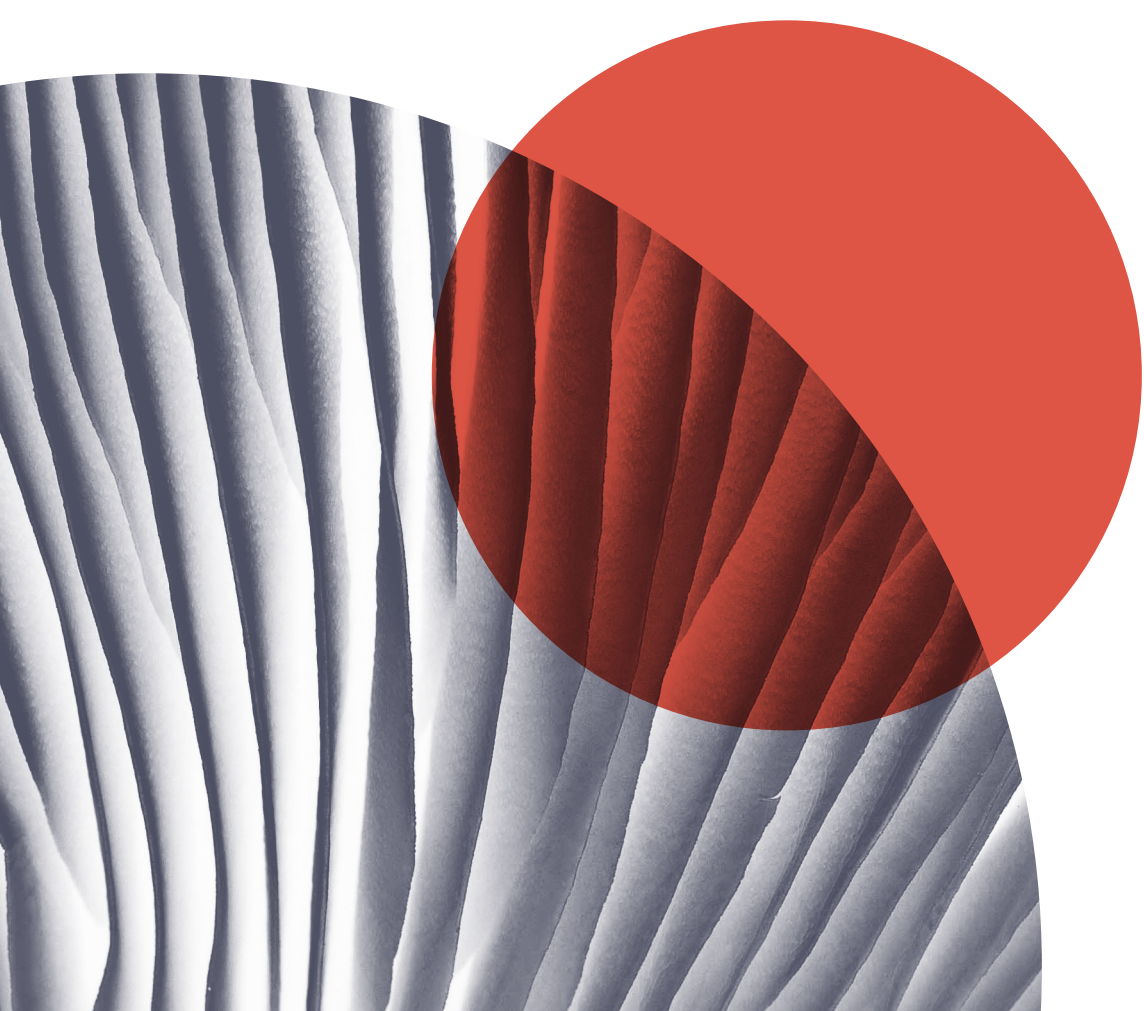
The Circulytics indicators have been translated into English, Chinese, Spanish, or Portuguese.

Definitions

All definitions can be found in the [Definitions List](#).

Examples

All examples can be found in the [Examples List](#).





Basic company information

WHOLE COMPANY

0a.

WHOLE COMPANY

Which financial reporting year is the company information provided relevant for?*

*The selection should be based on the financial year **end date**.*

WHOLE COMPANY

0b.

WHOLE COMPANY

Company name*

WHOLE COMPANY

0c.

WHOLE COMPANY

Which scope are you reporting on?*

- *The scope definitions are based on the GHG Protocol definitions and can be found in the Circulytics Definitions.*

- ☐ Whole company - Equity share approach
- ☐ Whole company - Control approach: Financial control
- ☐ Whole company - Control approach: Operational control
- ☐ Customised scope (please specify)

WHOLE COMPANY

0d.

WHOLE COMPANY

Total revenue from the financial year selected at the beginning of the assessment* (in US Dollars)

If responding on behalf of a not-for-profit organisation, please use funding spent instead of revenue.

WHOLE COMPANY

0e.

SUB-UNIT

Total number of employees*



Company characteristics

In this section, you will be asked for your industry classification, and whether your company specialises in, for example, product and materials, services, and water. Your responses here determine which Circulytics indicators in the **Outcomes category** are applicable to your company's assessment.

Putting conditions in place that enable a transition to the circular economy is relevant for every type of company. All indicators within the **Enablers category** are applicable regardless of your responses in the **Company characteristics** section:

THEME 1. STRATEGY AND PLANNING

THEME 4. OPERATIONS

THEME 2. INNOVATION

THEME 5. EXTERNAL ENGAGEMENT

THEME 3. PEOPLE AND SKILLS

The relevance of indicators in the **Outcomes category** depends on responses to the company characteristics section. **Figure 1** shows how your responses in this section influence which Circulytics indicators are relevant to your company. A step-by-step explanation is also given along with each question in this section.

Based on your company characteristics, you will only need to collect information that is relevant for your company.

In the **Outcomes category**, the following indicators are universally relevant, regardless of your company characteristics:

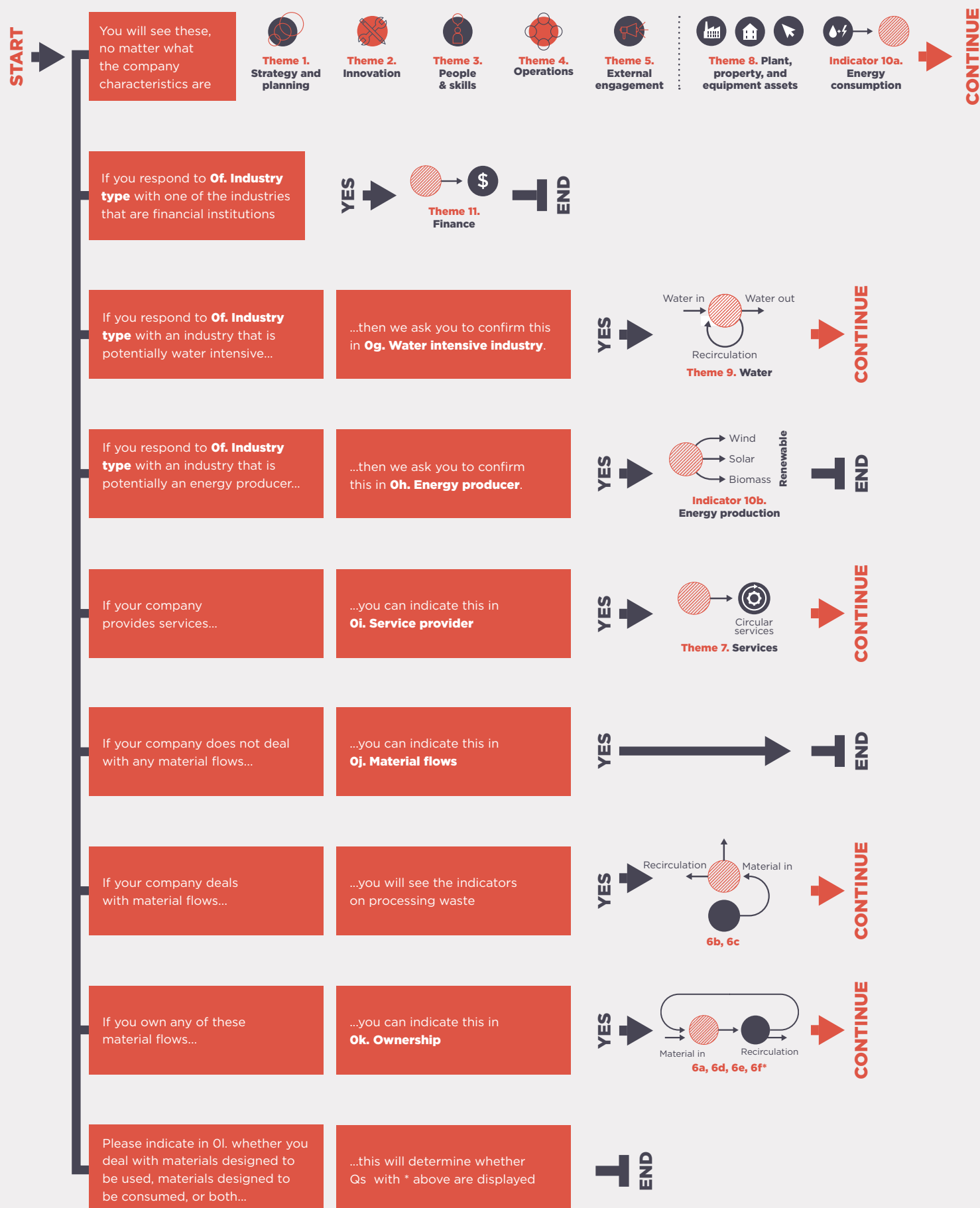
THEME 8. PROPERTY, PLANT, AND EQUIPMENT ASSETS

INDICATOR 10a. ENERGY USE

The relevance of the remaining themes and indicators within the **Outcomes category** (themes 6, 7, 9 and 11, and 10b) depends on responses to the following questions (Of-OI).



Figure 1: This diagram shows how your responses in the Company characteristics section influence which Circulytics indicators will be relevant to assess your company.





WHOLE COMPANY

WHOLE COMPANY

SUB-UNIT

Of.

Primary industry of company*

- *If unsure, please select the classification that best describes the largest segment of your business practices and provide details in the text box below.*

If the company industry type is a **financial institution** in the Circulytics [Industry list](#),

THEME 11. FINANCE is relevant, and **themes 6, 7, and 9, and indicator 10b** are not.

Financial institutions should proceed to [Information for weighting](#).

Og.

If your company belongs to an industry that is **water intensive** in our Industry list, this question is used to decide the relevance of **THEME 9. WATER**

WHOLE COMPANY

WHOLE COMPANY

SUB-UNIT

Does your company deal with water flows that count as water intensive?*

- *Water intensive refers to companies that use significant volumes of water in their core operations, including but not limited to: cultivation, material processing, (re-)manufacturing, waste management, energy production. Water used in offices is likely to be negligible, and should not be considered as 'water intensive' core operation.*
-

Oh.

If your company belongs to an industry that is an **energy producer** in our Industry list, this question is used to decide the relevance of **INDICATOR 10b: ENERGY PRODUCTION**

WHOLE COMPANY

WHOLE COMPANY

SUB-UNIT

Does your company produce energy that is sold to customers?*

If **Oh.** confirms that your company is an **energy producer**, **Themes 6, 7, and 11** are not relevant and you can proceed to [Information for weighting](#).

WHOLE COMPANY

WHOLE COMPANY

SUB-UNIT

Oi.

Does your company sell services?*

If responding on behalf of a not-for-profit organisation, please use funding spent on services instead of services sold.

If the response to **Oi.** is 'No', **THEME 6. PRODUCTS AND MATERIALS** is relevant but not **THEME 7. SERVICES** and you can proceed to **Oi.**

If the response is 'Yes', **THEME 7. SERVICES** is relevant. What remains to be determined is the extent to which indicators within **THEME 6. PRODUCTS AND MATERIALS** are relevant for your company.



WHOLE COMPANY

WHOLE COMPANY

SUB-UNIT

Oj.

Does your company deal with material flows?*

- Please note that plant, property, and equipment assets used in your company operations (e.g. office buildings and IT equipment) are not within the scope of material flows.
- Plant, property, and equipment assets owned by your company but used by customers (e.g. reusable pallets in a product as a service business model), are included in the scope of material flows.
- Services sold by your company that include material flows are included in the scope of material flows.

If the response is 'No', **THEME 6. PRODUCTS AND MATERIALS** is not relevant and you can proceed to [Information for weighting](#).

WHOLE COMPANY

WHOLE COMPANY

SUB-UNIT

Ok.

If you reach this point, the responses to both **Oi.** and **Oj.** must be 'Yes', which means your company sells services and deals with material flows. The relevance of indicators within **THEME 6. PRODUCTS AND MATERIALS** now depend on the company's ownership of materials. This step allows you to assess your company more accurately. It allows you to capture the difference between, for example, car leasing companies (that own the cars) and car repair shops (that don't own the cars)

Does your company own any of the material flows you responded 'Yes' to in Oj?*

- Plant, property, and equipment assets owned by your company but used by customers (e.g. reusable pallets in a product as a service business model), are included in the scope of material flows that your company owns.

If the response is 'Yes', **THEME 6. PRODUCTS AND MATERIALS** is relevant and only **Oi.** remains to be answered.

If the response is 'No', the implication is that your company only deals with physical products in the context of services (e.g. car repairs) and does not own any of the material flows (e.g. cars going in and out of your repair shop). A reduced version of **THEME 6. PRODUCTS AND MATERIALS** is relevant, limited to processing waste (e.g. broken car parts that a car repair shop disposes of). Only the indicators **6b. AND/OR 6c. PROCESSING WASTE RECIRCULATION** are relevant and only **Oi.** remains to be answered.

Oi.

This decides the relevance of see indicators for

WHOLE COMPANY

WHOLE COMPANY

SUB-UNIT

- 1 products and materials that are designed to be consumed, e.g. food and feed

6b. PROCESSING WASTE RECIRCULATION

and/or indicators for

- 2 products and materials that are designed to be used

6c. PROCESSING WASTE RECIRCULATION + **6f. PART 1. AND 6f. PART 2. PRODUCT RECIRCULATION**

Which of the following statements best describes the types of product and material outflows of your company?*



Information for weighting

For more detail about the weighting methodology, see [Method Introduction](#).

You may need to aggregate data from different parts of the company.

- When aggregating data, it should be weighted by the size of the company part it belongs to.
- Note that the size information used to aggregate data is different for the themes. For example, headcount should be used to aggregate data in **THEME 3. PEOPLE AND SKILLS** and revenue should be used to aggregate **THEME 5. EXTERNAL ENGAGEMENT**. The relevant size information is listed next to the theme in the table below.

Theme	Weighting information
	The following measures of company part size are needed in order to combine data from different company parts. Aggregation of company parts are based on:
Theme 1. Strategy and planning	Revenue (or funding spent in case of not-for-profit organisations (Od.))
Theme 2. Innovation	Revenue (or funding spent in case of not-for-profit organisations (Od.))
Theme 3. People and skills	Number of employees (Oe.)
Theme 4. Operations	Revenue (or funding spent in case of not-for-profit organisations (Od.))
Theme 5. External engagement	Revenue (or funding spent in case of not-for-profit organisations (Od.))
Theme 6. Products and materials	Material inflow mass (Om.) for inflow indicator 6a. Material outflow mass (On. Parts 1 and 2, and Oo. Parts 1 and 2) for outflow indicators 6b. - 6f.
Theme 7. Services	Service revenue (or funding spent in case of not-for-profit organisations (Op.))
Theme 8. Plant, property and equipment assets	Total mass of majority of assets procured in the stated financial year (Oq.) for indicator 8a. Total mass of majority of all assets owned by the company (Or.) for indicator 8b.
Theme 9. Water	Water demand (Os. Part 1.) for inflow indicators 9a. and 9b. Water outflow (Os. Part 2.) for outflow indicators 9c. and 9d.
Theme 10. Energy	Energy usage (Ot. Part 1.) for energy used (10a) Energy produced (Ot. Part 2.) for energy produced (10b)
Theme 11. Finance	Total size of specified categories (in USD) (Ou.)

Between 2020 and 2023, Circulytics was operating as an online reporting platform. In a number of themes, this information was used to determine how indicators were weighted relative to each other. Details on the calculation method are available in the Archive - [Method introduction](#).



Weighting information for Theme 6. Products and materials

Packaging:

- You should include packaging when responding to **THEME 6. PRODUCTS AND MATERIALS**. This means any packaging used to procure materials or products and to sell your products, as well as packaging waste created through your operations.

Plant, property and equipment assets:

- You should include plant, property, and equipment assets owned by your company but used by customers (e.g. reusable pallets in a product-as-a-service business model).
- You should exclude plant, property, and equipment assets used in your company operations (e.g. office buildings and IT equipment).

Water:

- You should include water that is included in products (e.g. bottled beverages, processed foods, water content in wood) in **THEME 6. PRODUCTS AND MATERIALS** outflows.
- You should exclude water inflows from **THEME 6. PRODUCTS AND MATERIALS**.

Om.

Please provide M_{IN} , the total annual mass of all inflow products and materials (metric tonnes)*

WHOLE COMPANY

SUB-UNIT

- You should include all material inflows (including packaging, including water content of products, excluding water used in operations). Please refer to the Water Guidelines in the [Method Introduction Appendix](#) for more detail on how to account for water in Circulytics.
 - You should include plant, property, and equipment assets owned by your company but used by customers (e.g. reusable pallets in a product-as-a-service business model).
 - You should exclude plant, property, and equipment assets used in your company operations (e.g. office buildings and IT equipment).
 - This is subsequently referred to as M_{IN}
-

On. Part 1.

Please provide the total annual outflow mass of products and materials that are designed to be consumed (e.g. food and feed) (metric tonnes). Subsequently referred to as M_{PROD1} .*

WHOLE COMPANY

SUB-UNIT

- You should include all consumable product outflows and consumable packaging outflows.
 - You should exclude all material processing waste and by-products.
-



WHOLE COMPANY

WHOLE COMPANY

SUB-UNIT

On. Part 2.

Please provide the total annual outflow mass of products and materials that are designed to be used (metric tonnes). Subsequently referred to as M_{PROD2} .*

- You should include all product and packaging outflows that can be used, reused/redistributed, maintained/prolonged, refurbished/remanufactured, or recycled.
 - You should include products and materials that, after use, get returned to the biosphere, e.g. through composting or anaerobic digestion (e.g. compostable packaging).
 - You should exclude all material processing waste and by-products.
 - You should include plant, property, and equipment assets owned by your company but used by customers (e.g. reusable pallets in a product-as-a-service business model).
 - You should exclude plant, property, and equipment assets used in your company operations (e.g. office buildings and IT equipment).
-

WHOLE COMPANY

WHOLE COMPANY

SUB-UNIT

Oo. Part 1.

Please provide the total annual outflow mass of materials processing waste and by-products that originate from products that are designed to be consumed (e.g. food waste) (metric tonnes). Subsequently referred to as M_{WASTE1} .*

- You should include all waste and by-products from products and packaging that originate from products designed to be consumed.
 - You should exclude waste and by-products produced outside of your company's operations (e.g. waste produced further down in the value chain).
-

WHOLE COMPANY

WHOLE COMPANY

SUB-UNIT

Oo. Part 2.

Please provide the total annual outflow mass of materials processing waste and by-products that originate from products that are designed to be used (metric tonnes). Subsequently referred to as M_{WASTE2} .*

- You should include all waste and by-products from products and packaging that originate from products designed to be consumed.
 - You should exclude waste and by-products produced outside of your company's operations (e.g. waste produced further down in the value chain).
-

Weighting information for Theme 7. Services

WHOLE COMPANY

WHOLE COMPANY

SUB-UNIT

Op.

Please provide the % share of total annual revenue that comes from your company's services.*

If responding on behalf of a not-for-profit organisation, please use funding spent instead of revenue.



Weighting information for Theme 8. Plant, Property and Equipment Assets

- You should include plant, property, and equipment assets used by your company operations (e.g. office buildings and IT equipment).
- You should exclude plant, property, and equipment assets owned by your business but used by customers (e.g. reusable pallets in a product-as-a-service business model), they are in scope of **THEME 6. PRODUCTS AND MATERIALS**).

WHOLE COMPANY

SUB-UNIT

Oq. Part 1.

For each plant, property, and equipment assets category that your company has procured (either to own or to lease) in the financial year stated at the beginning of the assessment, what is the total mass (metric tonnes) of each category?*

- If you do not have the total mass, but know the number of items in each asset category, use the average mass in the table below to estimate the total mass for each asset category.

Asset Category	Average mass	Mass estimate (metric tonnes)	Applicable and mass estimate not available	Not applicable
			<i>Your company has assets of this category but you do not know the total mass. The asset category should still be accounted for in 8a. with a zero score, and weighted against the other categories with (1/applicable asset categories)</i>	<i>Your company has no assets of this category. The category should be removed from scoring in 8a.</i>
IT equipment	0.01 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Textiles	0.001 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Furniture	0.05 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Buildings	2.5 t/m2	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Heavy machinery	50 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mid-weight machinery	25 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Light machinery	0.5 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Heavy transport	1000 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mid-weight transport	500 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Light transport	5 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Warehousing equipment	0.05 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>



WHOLE COMPANY

SUB-UNIT

Oq. Part 2.

For each plant, property, and equipment asset category procured in the financial year stated at the beginning of the assessment: Select asset categories that cover a minimum of 80% of the mass estimates provided in Oq. Part 1.*

- Your selections here will be used to inform the relevance and weighting of asset groups in indicator 8a.

Asset Group		Asset Group	
IT equipment	<input type="checkbox"/>	Light machinery	<input type="checkbox"/>
Textiles	<input type="checkbox"/>	Heavy transport	<input type="checkbox"/>
Furniture	<input type="checkbox"/>	Mid-weight transport	<input type="checkbox"/>
Buildings	<input type="checkbox"/>	Light transport	<input type="checkbox"/>
Heavy machinery	<input type="checkbox"/>	Warehousing equipment	<input type="checkbox"/>
Mid-weight machinery	<input type="checkbox"/>		

Or. Part 1.

For all the plant, property and equipment assets that are procured during or before the financial year (FY) stated at the beginning of the assessment (and are owned or leased by your company at any point during the FY), what is the total mass (metric tonnes) of each category?*

- If you do not have the total mass, but know the number of items in each asset category, you can use the average mass in the table below to estimate the total mass for each asset category.

Asset Category	Average mass	Mass estimate (metric tonnes)	Applicable and mass estimate not available	Not applicable
			Your company has assets of this category but you do not know the total mass. Where a mass estimate is not available, the asset category should still be accounted for in 8b. with a zero score, and weighted against the other categories with (1/applicable asset categories)	Your company has no assets of this category. The category should be removed from scoring in 8b.
IT equipment	0.01 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Textiles	0.001 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Furniture	0.05 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Buildings	2.5 t/m2	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Heavy machinery	50 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mid-weight machinery	25 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Light machinery	0.5 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Heavy transport	1000 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mid-weight transport	500 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Light transport	5 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Warehousing equipment	0.05 t/item	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>



WHOLE COMPANY

SUB-UNIT

Or. Part 2.

For each plant, property and equipment asset category procured during or before the financial year (FY) stated at the beginning of the assessment (and owned or leased at any point during the FY). Select asset categories that cover a minimum of 80% of the mass estimates provided in Or. Part 1.*

- Your selections here will be used to inform the relevance and weighting of asset groups in indicator 8b.

Asset Group		Asset Group	
IT equipment	<input type="checkbox"/>	Light machinery	<input type="checkbox"/>
Textiles	<input type="checkbox"/>	Heavy transport	<input type="checkbox"/>
Furniture	<input type="checkbox"/>	Mid-weight transport	<input type="checkbox"/>
Buildings	<input type="checkbox"/>	Light transport	<input type="checkbox"/>
Heavy machinery	<input type="checkbox"/>	Warehousing equipment	<input type="checkbox"/>
Mid-weight machinery	<input type="checkbox"/>		

Weighting information for Theme 9. Water

- You should include water flows for operational processes (e.g. cooling water or water used in processes that are not incorporated into products and materials, like water used for dyeing).
- You should include water inflows that are sourced for products.
- You should exclude material outflows that have water incorporated (e.g. beverages, processed foods, water content in wood), as they are in scope of **THEME 6. PRODUCTS AND MATERIALS**.
- Please refer to the Water Guidelines in the [Method Introduction](#) Appendix for more detail on how to account for water in Circulytics.

WHOLE COMPANY

WHOLE COMPANY

SUB-UNIT

Os. Part 1.

Please provide the total annual water demand (sourcing plus internal recirculation) volume (megalitres) for your company.*

WHOLE COMPANY

WHOLE COMPANY

SUB-UNIT

Os. Part 2.

Please provide the total annual water outflow volume (megalitres) for your company.*



Weighting information for Theme 10. Energy

WHOLE COMPANY

Ot. Part 1.

WHOLE COMPANY

What is the total annual energy usage (MWh) of your operations?*

SUB-UNIT

This includes all forms of fuels and electricity used in your company operations (e.g. what is used by your plant, property, and equipment assets). You can use the [Unit and Fuel converter](#) to convert your total energy usage into MWh.

WHOLE COMPANY

Ot. Part 2.

SUB-UNIT

What is the total annual energy production (MWh) of your company?*

You can use the [Unit and Fuel converter](#) to convert your total energy production into MWh.

Weighting information for Theme 11. Finance

WHOLE COMPANY

Ou.

SUB-UNIT

What was the total size of each of the following categories at the end of the financial year stated at the beginning of the assessment (in USD)?*

Lending

Fixed Income

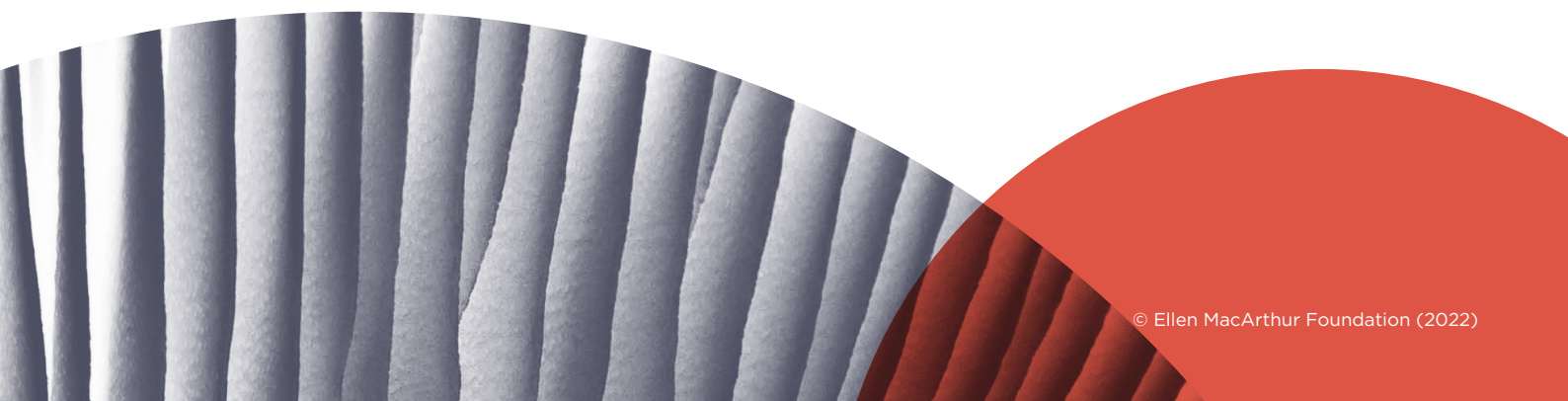
Private Equity

Listed Equity

Other (specify)

Other (specify)

Other (specify)





Circulytics Indicators

Enablers category

Theme 1. Strategy and Planning

WHOLE COMPANY

WHOLE COMPANY

1a.

How central is circular economy to your CEO's agenda?



- 1 Not mentioned in external communications
- 2 Relevant concept (e.g. materials circulation, a new business model that follows the principles of circular economy, acknowledging that the solution is not just resource efficiency) mentioned in the past 12 months, in external communications
- 3 Circular economy mentioned explicitly as a strategic priority once in the past 12 months, in external communications
- 4 Circular economy mentioned explicitly as a strategic priority multiple times in the past 12 months, in external communications

WHOLE COMPANY

WHOLE COMPANY

1b.

Does your organisational risk management include risks and opportunities related to the transition to a circular economy, and the risks of staying in a linear economy?



- 1 No
- 2 Yes for some parts of the organisation
- 3 Yes for majority of the organisation
- 4 Yes for the entire organisation

WHOLE COMPANY

WHOLE COMPANY

1c.

Is your strategy aligned with becoming more circular?



- 1 No relevant mentions of circular economy
- 2 Relevant concept (e.g. materials circulation, new business models that follow the principles of circular economy, not just resource efficiency) mentioned as part of strategic priorities
- 3 Circular economy explicitly mentioned as part of strategic priorities



WHOLE COMPANY

WHOLE COMPANY

1d.

Do you have measurable circular economy targets?



1 No targets



2 Targets are being developed either for a relevant concept (e.g. materials circulation) or circular economy explicitly



3 Targets have been developed on organisation level, but are not SMART targets



4 SMART targets have been developed on organisation level



5 SMART targets have been developed on organisation level and further down on a sub-unit (e.g. business unit or region) level.



each

Select all that apply:

- ☐ Innovation (incl. R&D, design)
- ☐ Corporate strategy
- ☐ Corporate finance
- ☐ Supply chain management (incl. procurement)
- ☐ Production (plant or process) management
- ☐ Sales and marketing
- ☐ Circular economy/sustainability function or equivalent
- ☐ Other(s) _____

If option 5 write your answers here:

WHOLE COMPANY

WHOLE COMPANY

1e.

Are the following publicly available (e.g. in an annual report)?



- Circular economy strategy:



- Measurable circular economy targets:



WHOLE COMPANY

WHOLE COMPANY

1f.

Do you have a circular economy implementation plan?



1 No



2 An implementation plan is being developed either for a relevant concept (e.g. materials circulation) or circular economy explicitly



3 An implementation plan, which does not go to an actionable level of detail (i.e. does not describe owner, timeline, resource requirements, prerequisites, or potential roadblocks), has been developed



4 A detailed implementation plan has been developed for each relevant function/business unit/region with owner, timeline, resource requirements, prerequisites and potential roadblocks



5 A detailed implementation plan has been developed as a key priority to be (in part) implemented in the next 12 months



6 A circular economy implementation plan has begun implementation and will be periodically reviewed



Theme 2. Innovation

WHOLE COMPANY

WHOLE COMPANY

2a.

To what extent is leadership involved in supporting circular innovation/development projects?

Empowerment: Individuals leading innovation projects have the mandate from top management to work on circular economy innovation and regularly report to top management on circular innovation KPIs.



Purpose: Innovation project briefs outline their contribution towards the company-wide circular economy strategy.



WHOLE COMPANY

WHOLE COMPANY

2b.

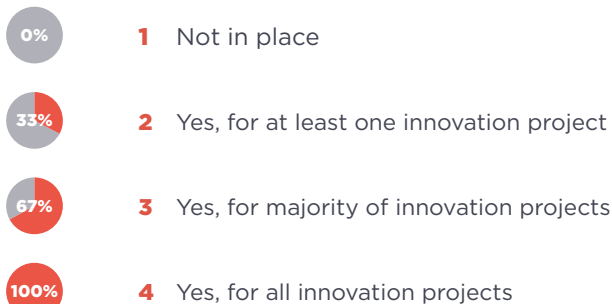
To what extent are tools and metrics in place to support circular innovation/development projects?

Tailored circular economy tools (design guidelines, material selection tools, proof of concept tools, and other resources) are made available to design, sales and marketing, and other relevant teams.





Tailored circular economy metrics developed for specific innovation projects are used to inform and evaluate design choices and are aligned with strategy and planning on circular economy.



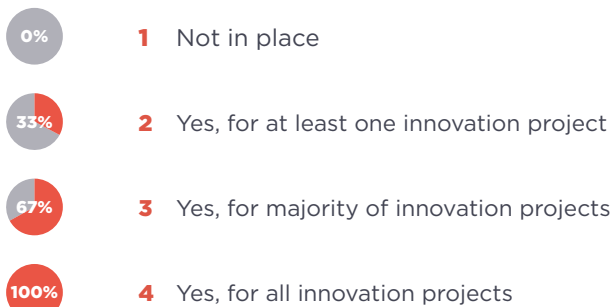
WHOLE COMPANY

2c.

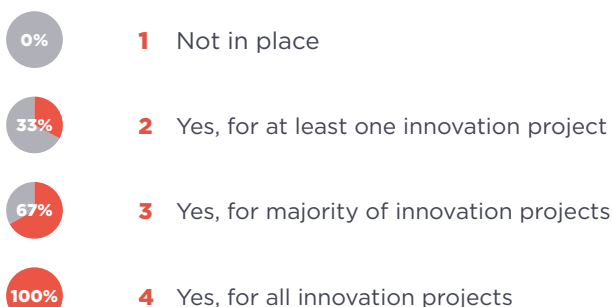
WHOLE COMPANY

To what extent do you collaborate on circular innovation/development projects?

External: Regular collaboration (e.g. with customers, suppliers, reverse cycle operators, start-ups) drives circular innovation.



Internal: Innovation projects are led by multidisciplinary teams throughout the projects' development.





WHOLE COMPANY

WHOLE COMPANY

2d.

To what extent are different data systems in place to support circular innovation/development projects?

User data: this informs the initial design brief and design choices throughout the projects' development. This includes how data on customers' use of the products/services can be used to inform circular innovation projects. For example, user data for a car manufacturer includes: how customers use and share the vehicle; for how long is the vehicle in operation vs. when it's parked; for how long is the product retained; etc.



1 Not in place



2 Yes, for at least one innovation project



3 Yes, for majority of innovation projects



4 Yes, for all innovation projects

Systems data: data covering the entire product/service journey and the broader system it sits within in (suppliers, manufacturers, marketers, and social, environmental, and technological trends and impacts) is used to inform design choices. Systems data refers to information, beyond direct customers, that inform circular innovation projects. For example, for a car manufacturer this may include: broader trends in mobility for a circular economy and needs from multiple stakeholders involved.



1 Not in place



2 Yes, for at least one innovation project



3 Yes, for majority of innovation projects



4 Yes, for all innovation projects



Theme 3. People and Skills

WHOLE COMPANY

SUB-UNIT

3a.

To what extent are your circular economy strategy and implementation plans communicated internally?

Bottom up communication of circular economy initiatives, examples, opportunities
Select all that apply.



☐ Internal circular economy case examples communicated using intranet, newsletters, campaigns, etc.



☐ Internal feedback channel (which includes circular economy ideas) in use, and has demonstrably led to new circular economy activities or changes to existing activities



☐ Circular economy employee platform, community or committee (e.g. to develop internal or external circular economy activities, products, services)



☐ Circular economy challenges, such as business plan pitching, etc. where anyone can take part



☐ Other (please specify)



☐ Other (please specify)

Top down communication of circular economy strategy and implementation plans
Select all that apply.



☐ Not communicated / circular economy strategy does not exist



☐ Conceptual basis of circular economy vision and strategy communicated internally with heads of business units (or equivalent)



☐ Implications of circular economy strategy and implementation plans for individual business units (or equivalent) communicated internally



☐ As above AND role and responsibility implications communicated internally

WHOLE COMPANY

SUB-UNIT

3b.

To what extent does your company offer circular economy related training within your company?

See e.g. the Ellen MacArthur Foundation's *From Linear to Circular open programme*.

What type of training is offered?

		General training on circular economy principles and concepts	Training on circular economy specific to your industry or business function	Formal on the job training (mentorships, trainee programmes, apprenticeships) on circular economy
How is the training offered? Note: Each seniority level may have different training focus	Director and above [1/3 of score]			
	Manager [1/3 of score]			
	Employee [1/3 of score]			



WHOLE COMPANY

SUB-UNIT

3c.

In which functions do you have individuals or project teams with responsibility for circular economy implementation?

Please select or note all that apply, limited to one selection per function.

	No individuals or project teams working on circular economy implementation  0% per function	Individuals or project teams working on circular economy implementation during the financial reporting year stated in Oa  15% per function	Individuals or teams who have circular economy codified in their job description/ targets/ incentives and are working on circular economy implementation  20% per function
Innovation (incl. R&D, design)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Corporate strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Corporate finance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supply chain management (incl. procurement)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Production (plant or process) management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sales and marketing (incl. account management)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Circular economy/ sustainability function or equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other(s) (x5)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Theme 4. Operations

WHOLE COMPANY

SUB-UNIT

4a.

To what extent is your company implementing digital systems to support circular products or circular services?

Please select all that apply:

- Such digital systems can be either owned or outsourced.
- This includes both internal and client-facing digital systems that are relevant to the delivery of products and services.
- Digital systems do not have to be purpose built in order to qualify as 'support circular products or circular services'. Existing digital systems can qualify if they meet the criteria set out in the definitions for circular products or circular services.



- ☐ Digital systems required to deliver the circular economy strategy have been identified



- ☐ The suitability of all relevant digital systems to support circular products and circular services has been reviewed within the last three financial years



- ☐ Procedural policies have been (re)written for all relevant digital systems to support circular products or circular services, as identified by the last review (within the last three financial years)



- ☐ (Re)design of digital systems has been implemented, as identified in the last review (within the last three financial years), and the systems are now suitable to support the delivery of circular products or circular services



- ☐ At least one pilot case digital system has been reviewed, and relevant procedural policies and (re) designs have been implemented to support circular products or circular services

WHOLE COMPANY

SUB-UNIT

4b.

To what extent is your company implementing plant, property, and equipment assets to support circular products or circular services?

Please select all that apply:

- Such plant, property, and equipment assets can be either owned or outsourced.
- This includes both internal and client-facing plant, property, and equipment assets that are relevant to the delivery of products and services.
- Plant, property, and equipment assets do not have to be purpose built in order to qualify as 'support circular products or circular services'. Existing plant, property, and equipment assets can qualify if they meet the criteria set out in the definitions for circular products or circular services.



- ☐ Assets needed to deliver on the circular economy strategy have been identified



- ☐ The suitability of all relevant assets to support circular products and circular services has been reviewed within the last three financial years



- ☐ Procedural policies have been (re)written for all relevant assets to support circular products or circular services, as identified by the last review (within the last three financial years)



- ☐ (Re)design of assets has been implemented, as identified in the last review (within the last three financial years), and they are now suitable to support the delivery of circular products or circular services



- ☐ At least one pilot case asset has been reviewed, and relevant procedural policies and (re)designs have been implemented to support circular products or circular services



Theme 5. External Engagement

WHOLE COMPANY

SUB-UNIT

5a.

To what extent do you engage with suppliers to increase sourcing based on circular economy principles?

See additional resource: [Ellen MacArthur Foundation circular procurement toolkit](#)

- Supplier here includes suppliers of materials / products / plant, property, and equipment assets, as well as suppliers you engage with at the end-of-use or end of functional life of materials / products / plant, property, and equipment assets



- ☐ No interactions involving circular economy as a topic



- ☐ Ad-hoc interactions involving circular economy as a topic



- ☐ Ongoing programme with one or more of the top five suppliers by mass using circular economy principles



- ☐ Ongoing programme with all of the top five suppliers by mass using circular economy principles



- ☐ Supplier requirements based on circular economy principles, as specified in contracts, are in place with all of your top five suppliers by mass

WHOLE COMPANY

SUB-UNIT

5b.

To what extent do you engage with customers on advancing circular economy topics?

See additional resource: [Ellen MacArthur Foundation How to Communicate Circular Economy toolkit](#)



- ☐ No interactions involving circular economy as a topic



- ☐ Ad-hoc interactions involving circular economy as a topic (e.g. [circular design guide](#))



- ☐ Ad-hoc interactions involving circular economy as a topic AND a plan in development for an ongoing programme using circular economy principles (e.g. collaboration in communicating the benefits of products and services based on circular economy principles)



- ☐ Ongoing programme using circular economy principles with less than 50% of your customers (e.g. repair programme, product as a service, refill scheme, collection and composting service)



- ☐ Ongoing programme using circular economy principles with more than 50% of your customers (e.g. repair programme, product as a service, refill scheme, collection and composting service)

WHOLE COMPANY

SUB-UNIT

5c.

To what extent do you engage with policymakers to support the transition to a circular economy?

Inspiration for relevant policy topics is included in the [Universal Circular Economy Policy Goals](#).



- ☐ No interactions involving circular economy as a topic



- ☐ Ad-hoc interactions involving circular economy as a topic (e.g. informing policy makers on circular economy topics)



- ☐ Regular engagement with policymakers involving circular economy as a topic



- ☐ Regular engagement with existing results to accelerate the transition to a circular economy



WHOLE COMPANY

SUB-UNIT

5d.

To what extent do you engage with external investors and/or financiers of your company on circular economy topics?

- If the company does not have external investors or financiers, 'financiers of your company' may include the owner(s) of the company, or the majority shareholder(s).



☐ No interactions involving circular economy as a topic



☐ Ad-hoc interactions involving circular economy as a topic



☐ Ad-hoc interactions involving circular economy as a topic AND a plan in development for a programme on circular economy specific financing



☐ Ongoing programme on circular economy specific financing (e.g. regular reporting to investors on the business' circular economy impacts or securing favourable lending terms due to circular economy alignment)

WHOLE COMPANY

WHOLE COMPANY

5e.

Do you have a membership of or actively engage with circular economy related initiatives?

Select 'membership' or 'active engagement' for all that apply:

- This extends to local community engagement initiatives with programme-level impact monitoring, which raise awareness of and educate on circular economy topics.

- 1 [Ellen MacArthur Foundation Business Network](#)
- 2 [Platform for Accelerating the Circular Economy \(PACE\)](#)
- 3 [WBCSD Factor10 Programme](#)
- 4 [GreenBiz Executive Network](#)
- 5 [The African Circular Economy Network \(ACEN\)](#)
- 6 [The African Circular Economy Alliance \(ACEA\)](#)
- 7 [European Remanufacturing Council](#)
- 8 [Coalition on Circular Economy \(Latin America and the Caribbean\)](#)
- 9 Other (please list)



Outcomes category

Theme 6. Products and Materials

Please refer to the section [Company characteristics](#) to find out if this theme is relevant to your company.

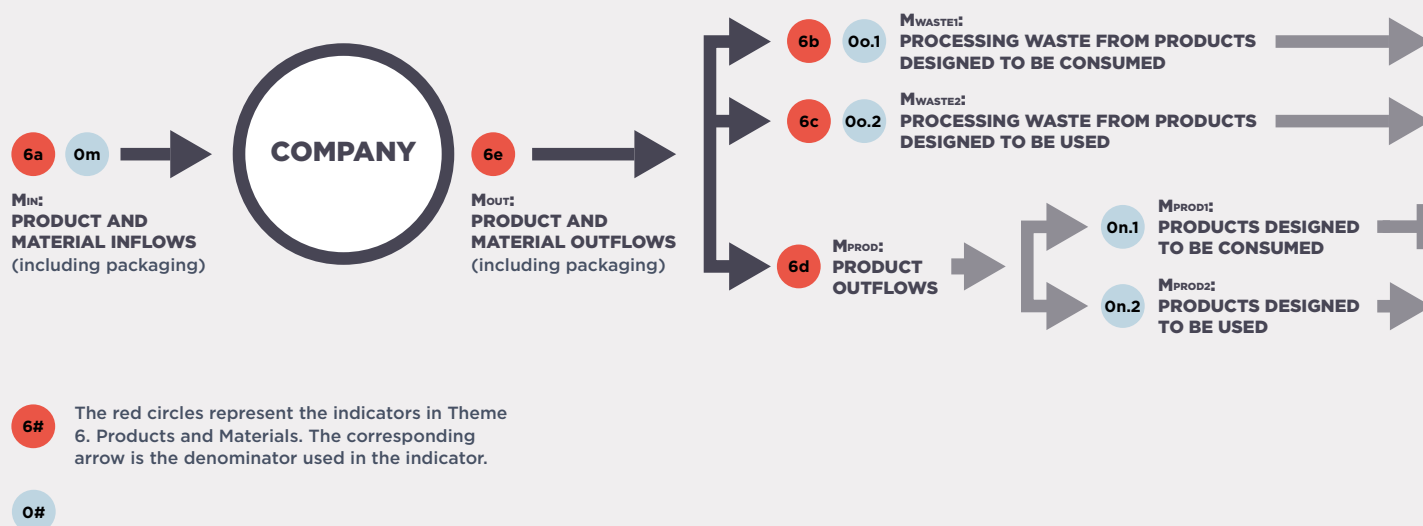


Figure 2: shows how indicators in Theme 6 assess the material flows entering and leaving the company. Material flows are represented by arrows. To find out which indicators are relevant for your company, please refer to Figure 1.

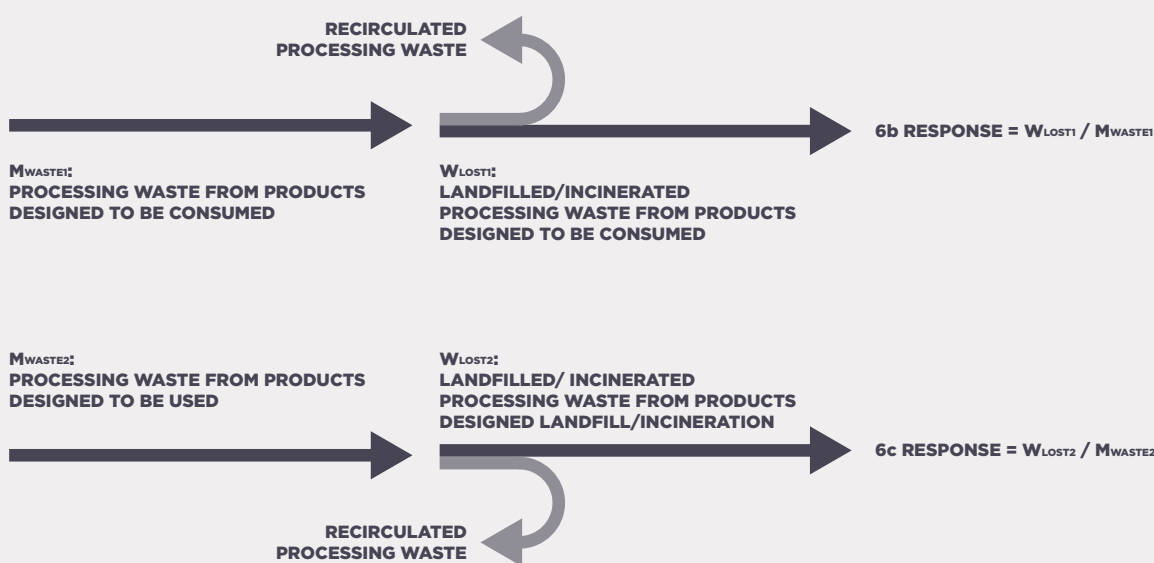


Figure 3: illustrates how the responses to indicators 6b and 6c are calculated.



WHOLE COMPANY

SUB-UNIT

6a.

What % (by mass) of M_{IN} (from Om) is:

- Please respond on a per-unit of mass basis. For example, products that consist of 50% recycled content would count as 50% non-virgin input. Products that consist of 50% sustainably sourced content would count as 50% virgin but sustainably sourced input.
- This indicator excludes materials used for services that are not in company ownership (e.g. servicing IT hardware owned by others).

100%

Non-virgin
(e.g. reused and recycled products and materials)

100%

Sourced from by-products/waste streams
(e.g. offcuts of a material that has not previously been in a product)

Virgin but renewable and regeneratively produced* (please refer to Circulytics definition of regenerative production below)

100%

- For food, medicine and products for direct human consumption or other products where non-virgin materials are not a legally permitted sourcing option

50%

- For product and materials designed to be used (not consumed), where non-virgin materials are a legally permitted sourcing option

Virgin but renewable and sustainably produced (products and materials that are produced sustainably, but not regeneratively)

80%

- For food, medicine and products for direct human consumption or other products where non-virgin materials are not a legally permitted sourcing option

40%

- For product and materials designed to be used (not consumed), where non-virgin materials are a legally permitted sourcing option

0%

None of the above (virgin and not sustainably or regeneratively produced)

0%

Data not available

*** Regenerative production:**

Regenerative production refers to a range of approaches used to manage agroecosystems that provide food and materials – be it through agriculture, aquaculture or forestry etc. — in ways that create positive outcomes for nature. Positive outcomes include but are not limited to, healthy soils, improved air and water quality, and higher levels of carbon sequestration. They can be achieved through a variety of context-dependent practices and can together help regenerate degraded ecosystems and build resilience on farms and in surrounding landscapes. Farmers may draw on several different schools of thought, such as regenerative agriculture, restorative aquaculture, agroecology, organic, permaculture, agroforestry, and conservation agriculture, to help them apply the most appropriate set of practices to drive regenerative outcomes in their managed agroecosystems.

Examples are:

- Contribution to and use of common on-farm metrics and definitions, tracking progress against the baseline of a healthy ecosystem, while considering local contexts (e.g. alignment with Global Farm Metric, currently under development). Formal certification is not required to claim regenerative production in Circulytics, but metrics should be applied to track regenerative outcomes.
- Certification scheme that includes measurement of regenerative outcomes such as healthy and stable soils, improved local biodiversity, improved air and water quality (e.g. Regeneratively Organic Certified, Demeter).



WHOLE COMPANY

SUB-UNIT

6b.

What % (by mass) of M_{WASTE1} (from Oo. Part 1), is material processing waste or by-products that go to landfill or incineration (and are therefore not recirculated)?

- This refers to products and materials that go directly from your operations to landfill or incineration and excludes waste generated further down in the value chain (e.g. post-consumer waste).
 - You should include material flows used in services that are not owned by the company (e.g. by-products from food processing service).
 - M_{WASTE1} refers to all outflow materials processing waste and by-products that originate from products that are designed to be consumed (e.g. food waste).
 - Options for keeping these products and materials that are waste or by-products in the economy are composting, anaerobic digestion and other forms of nutrient recirculation (e.g. using fibres extracted from food by-products in textile production).
 - “Waste or by-products that go to landfill or incineration” here refers to all outflow materials processing waste and by-products that originate from products that are designed to be consumed (e.g. food waste) and are not recirculated while the products and materials are within your company processes (W_{LOST1}) [$6b = W_{LOST1} / M_{WASTE1}$].
-

WHOLE COMPANY

SUB-UNIT

6c.

What % (by mass) of M_{WASTE2} (from Oo. Part 2) is materials processing waste or by-products that go to landfill or incineration (and are therefore not recirculated)?

- This refers to products and materials that go directly from your operations to landfill or incineration and excludes waste generated further down the value chain (e.g. post-consumer waste).
 - You should include material flows used in services that are not owned by the company (e.g. waste from refurbishing service).
 - M_{WASTE2} refers to all outflow of materials processing waste and by-products that originate from products that are designed to be used.
 - Options for keeping these products and materials, that are waste or by-products, in the economy are reuse/redistribution, maintenance/prolonged use, refurbishment/remanufacturing, recycling, or composting and anaerobic digestion.
 - “Waste or by-products that go to landfill or incineration” here refers to all outflow of materials processing waste and by-products that originate from products that are designed to be used and are not recirculated while the products and materials are within your company processes (W_{LOST2}) [$6c = W_{LOST2} / M_{WASTE2}$].
-



WHOLE COMPANY

SUB-UNIT

6d.

What % (by mass) of your physical products ($M_{PROD1} + M_{PROD2}$ from On. Part 1 and On. Part 2) are designed along circular economy principles?

Select all that apply and input % (by mass) in the fields below.

- Even if a product meets multiple criteria under a category, count each product only once in each category.
- Different products can meet different criteria, select all that apply on a company level.
- For plastic packaging, please use the Global Commitment definitions.

Category 1: During use

Products need to be used by your customer – products used in your own operations are categorised as your Plant, Property, and Equipment assets, and covered in **Theme 8**.

- ☐ Longevity: Designed for maintenance, longevity and durability in such a way that encourages longer use than the industry standard in practice and at scale (e.g. marketing repair rather than replacement, timeless design with durable material choices) AND in such a way that does not compromise circular treatment at the end of functional life.
- ☐ Reusability: Designed for multiple uses in such a way that ensures actual reuse in practice and at scale (e.g. secondary markets, packaging reuse systems, standardised design)
- ☐ Repairability: Designed for repair in such a way that uses existing systems for repair in practice and at scale (e.g. network of repair shops, your own repair service). Examples of design choices are: modular design / built in predictive maintenance sensors, repair diagnostics etc. / designed with right to repair by third parties / designed for remanufacturing / using standardised components across a sector
- ☐ Regeneratively grown materials of biological origin

*** Regenerative production:**

Regenerative production refers to a range of approaches used to manage agroecosystems that provide food and materials – be it through agriculture, aquaculture or forestry etc. — in ways that create positive outcomes for nature. Positive outcomes include but are not limited to, healthy soils, improved air and water quality, and higher levels of carbon sequestration. They can be achieved through a variety of context-dependent practices and can together help regenerate degraded ecosystems and build resilience on farms and in surrounding landscapes. Farmers may draw on several different schools of thought, such as regenerative agriculture, restorative aquaculture, agroecology, organic, permaculture, agroforestry, and conservation agriculture, to help them apply the most appropriate set of practices to drive regenerative outcomes in their managed agroecosystems..

Examples are:

- Contribution to and use of common on-farm metrics and definitions, tracking progress against the baseline of a healthy ecosystem, while considering local contexts (e.g. alignment with Global Farm Metric, currently under development). Formal certification is not required to claim regenerative production in Circulytics, but metrics should be used to track regenerative outcomes.
- Certification scheme that includes measurement of regenerative outcomes such as healthy and stable soils, improved local biodiversity, improved air and water quality (e.g. Regeneratively Organic Certified, Demeter).



Category 2: End of functional life

- ☐ Designed for disassembly (e.g. product-component passports, modular design, reversible connections)
- ☐ Designed for remanufacturing / refurbishment (e.g. modular design)
- ☐ Designed for recycling (e.g. low materials complexity, low toxicity, ease of separating materials), in such a way that uses existing recycling systems that operate in practice and at scale
- ☐ Designed for nutrient recirculation that meets the qualifying conditions* (e.g. composting and anaerobic digestion) in such a way that uses systems in practice and at scale

*Qualifying conditions for nutrient recirculation methods:

- 1** Other end-of-use options for the material, besides landfill and incineration, have been investigated and found to be not feasible on technical or economic grounds;
- 2** The material is from a biological source;
- 3** The material does not cause harm to human health or the environment during or after use and is completely uncontaminated by materials that may cause harm to human health or the environment during or after use (including coatings, preservatives, and fillers, except when these are demonstrably inert and non-toxic, and other materials of biological origin which do not adhere to these qualifying conditions);
- 4** If energy generation is involved in this process, it should be usefully employed;
- 5** The products of the process are themselves 100% biologically beneficial (e.g. as a soil conditioner), and are not detrimental to the ecosystems to which they are introduced.

Category 3: Enabling the circular economy

*Products and materials that **do not** meet the requirement for circular product design in Category 1 or Category 2, but are designed to enhance/enable circular economy for customers further down the value chain.*

- ☐ Designed to prevent waste and pollution by customers (e.g. smart waste collection system)
- ☐ Designed to increase the longevity of other products further down in the value chain in such a way that does not compromise circular treatment at the end of functional life (e.g. replacement parts, repair tools, repair manuals)
- ☐ Designed to increase recycling yield (quantity and quality) of products further down in the value chain (e.g. materials that separate adhesives from cardboard)
- ☐ Designed to enable safe return of nutrients to the bioeconomy (e.g. nutrient recovery technology)
- ☐ Designed to increase the use of renewable energy (e.g. energy storage solutions). Please note that biomass needs to meet certain qualifying conditions to count as renewable energy in Circulytics, as outlined in the Definitions.

% of products applicable to each category:

- Count each product only once even if multiple principles apply
- Only categories selected on the previous pages are given the option to provide percentages below

100%

BOTH Category 1 and Category 2

50%

ONLY Category 1: During use

50%

ONLY Category 2: End of functional life

50%

ONLY Category 3: Enabling the circular economy

0%

None of the above



WHOLE COMPANY

SUB-UNIT

6e.

Do your product and material outflows (all products, packaging, material processing waste and by-products) ($M_{PROD1} + M_{PROD2} + M_{WASTE1} + M_{WASTE2}$) (sum of On. Part 1, On. Part 2, Oo. Part 1, and Oo. Part 2) comply with either of the following chemical restriction lists?

100%

☐ No substances from the [EU REACH Candidate List](#) nor substances from the [ChemSec SIN List](#) have been intentionally added at any concentration or are in any material outflows as contaminants in quantities over 0.1% w/w (1,000 ppm)

100%

☐ Material outflows do not contain any substances from the [Cradle to Cradle Certified Products Program Restricted Substances List \(RSL\)](#) in quantities above the maximum allowable concentration (ppm) defined in the list

Relevant lists: Core List for all material flows; further additions for Biological Nutrients, Children's Products, Formulated Consumer Products, Textiles, Apparel and Jewellery

0%

☐ No

0%

☐ Data not available

WHOLE COMPANY

SUB-UNIT

6f. Part 1.

What % (by mass) of your products and materials (M_{PROD2} from On. Part 2) are recirculated in practice in the following ways (only counting the first cycle of recirculation after initial use):

- Responses to the following options should represent the % of material that is recirculated in practice, rather than the % of material that is designed to be recirculated.
- This includes recirculation that is carried out outside of your own company's operations.
- Responding accurately to this question may require product / material tracking, particularly if the products are no longer in company ownership.
- If you do not have product/material tracking, you should use average recirculation rates for each product/material in the relevant geographies, weighted by mass.
- The scoring of each response option depends on whether your organisation operates in an upstream industry, based on the [Circulytics industry classification](#).

100%

Reuse/redistribution



Refurbishment/remanufacture

100%

Upstream industry



All other industries



Recycling

100%

Upstream industry



All other industries



Nutrient recirculation that meets the qualifying conditions* (e.g. composting and anaerobic digestion)

100%

Upstream industry



All other industries



0%

None of the above (e.g. landfill, incineration, unintentional loss, any nutrient recirculation that does not meet the qualifying conditions*)



0%

Data not available





***Qualifying conditions for nutrient recirculation methods:**

- 1** Other end-of-use options for the material, besides landfill and incineration, have been investigated and found to be not feasible on technical or economic grounds;
- 2** The material is from a biological source;
- 3** The material does not cause harm to human health or the environment during or after use and is completely uncontaminated by materials that may cause harm to human health or the environment during or after use (including coatings, preservatives, and fillers, except when these are demonstrably inert and non-toxic, and other materials of biological origin which do not adhere to these qualifying conditions);
- 4** If energy generation is involved in this process, it should be usefully employed;
- 5** The products of the process are themselves 100% biologically beneficial (e.g. as a soil conditioner), and are not detrimental to the ecosystems to which they are introduced.

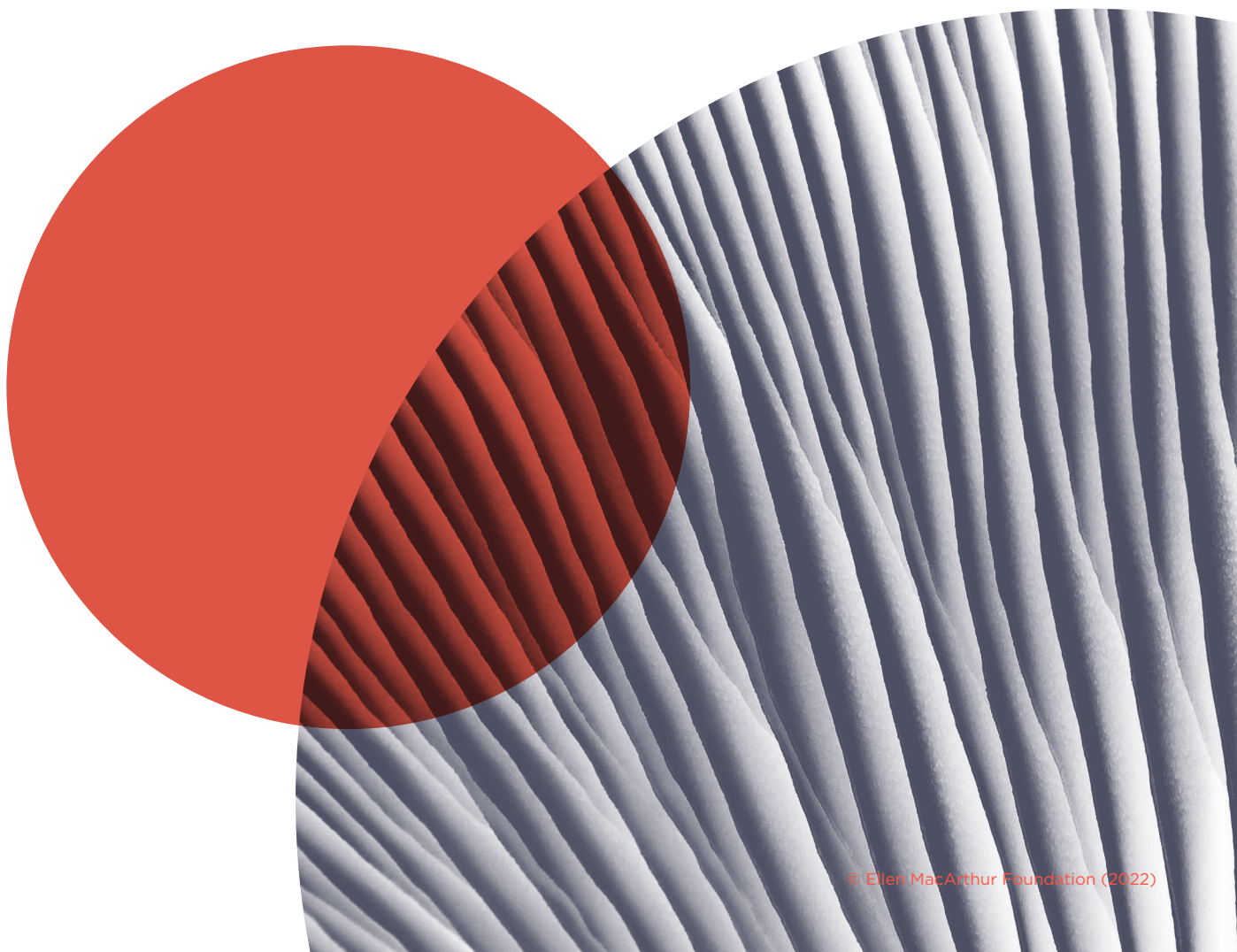
WHOLE COMPANY

SUB-UNIT

6f. Part 2.

For all products and materials that are recirculated through reuse in 6f. Part 1., how many average uses do your products have before reaching the end of functional life?

- *Please give an average, weighted by the mass of each type of product or material.*
- *Please provide a more detailed breakdown of the products and their average number of reuse cycles.*





Theme 7. Services

Please refer to the section [Company characteristics](#) to find out if this theme is relevant to your company.

WHOLE COMPANY

SUB-UNIT

7a. Part 1.

What % of your service revenue is from circular services?

Input % to all that apply, but do not double count across the responses.

- Please note that the scope for this indicator is revenue generating services. For organisations that do have some revenue generating services, any non-revenue generating services (e.g. such as community programs) should not be counted here, but may be applicable to indicator 5e.
- For not-for-profit organisations that do not have any revenue generating services, please use funding spent in place of revenue.

Consultancy and business support

- ☐ Advisory services on helping companies transition to a circular way of doing business (e.g. circular strategy development, circular project consultancy, supply chain analysis)
- ☐ Facilitating collaboration between organisations to help transform to a circular way of doing business
- ☐ Consumer/user education on circular economy (e.g. campaigns to explain the value of refurbished products)
- ☐ Design services for circular economy (e.g. product design to increase lifetime, modular design for refurbishing and repair, etc.)
- ☐ Construction services to manage circular built environment projects
- ☐ Regenerative production certification (e.g. [Regenerative Organic Certified](#))
- ☐ Financial advisory services in the context of circular economy

Software

- ☐ Sharing, pooling and leasing platforms
- ☐ Virtualisation and digitisation where all material use is avoided, as opposed to being changed from one material to another
- ☐ Predictive maintenance systems
- ☐ Materials or product utilisation tracking
- ☐ Any other digital infrastructure or software that enables circular products and circular services

Services using products

- ☐ Product as a service (e.g. furniture leasing)
- ☐ Pay per service unit (e.g. per kilometer of transportation)
- ☐ Regenerative agriculture related service (e.g. service that connects local regenerative farmers directly with restaurants and consumers)
- ☐ Renewable energy utility providers who do not produce the energy themselves (e.g. renewable energy broker)
- ☐ (Packaging) reuse service

Recirculation

- ☐ Refurbishing and maintenance (where product ownership does not change)
- ☐ Buy-back and take-back management
- ☐ Waste or wastewater management service
- ☐ Secondary product/material market places

Other

Describe your circular economy service here:



% of your service revenue that is from the following circular services:

Only categories selected on the previous pages are given the option to provide percentages below

100% **Consultancy and business support**

100% **Software**

100% **Services using products**

100% **Recirculation**

100% **Other (description must be given)**

0% **None of the above**

WHOLE COMPANY

SUB-UNIT

7a. Part 2.

Select the circular economy principle(s) that the services you highlighted in Part 1 have a positive impact on, and describe the impact.

Select all that apply.

- *This is a prerequisite to scoring any points in 7a. Part 1.*

Eliminate waste and pollution

All the services that relate to material or products before they are put on the market and that help a circular economy by designing out waste and pollution from the outset. Service activities that offer, enable or facilitate:

- ☐ Designing (as a service) products with longer use life, reusability, and repairability in mind
- ☐ Addressing material supply/demand imbalances or enabling others to do so (e.g. software for real time manufacturing)
- ☐ Preventing or reducing product waste accumulation (e.g. business support for industrial symbiosis schemes)

Keep products and materials in use

All services relating to material or products after they have been used or while in use that help keep materials in the economy, or that help keep the product in use for longer. Service activities that offer, enable or facilitate:

- ☐ Recirculation and valorisation of products and materials that are waste for others (e.g. marketplace for construction waste)
- ☐ New recirculation options for existing products / services (e.g. secondary markets)
- ☐ Sharing materials and/or products (e.g. product as a service)
- ☐ Accessing durable, repairable products
- ☐ Increasing the intensity of use of assets (e.g. utilisation tracking software, asset sharing platforms)
- ☐ Encouraging product maintenance / repair in preference to change in ownership
- ☐ Product / material information accessibility or fidelity in support of circular economy
- ☐ Financial incentives for recirculation of products and materials (e.g. buy-back schemes)



Regenerate natural systems

All services that enable keeping nutrients in the (bio)economy, and enhance the health of agricultural and other biological systems the economy relies on. Service activities that offer, enable or facilitate:

- ☐ Sourcing regeneratively and renewably grown material over materials that are not regeneratively grown or finite (e.g. supply chain consultancy)
- ☐ Increasing organic nutrient flow in a defined ecosystem (e.g. organic waste management service)
- ☐ Supporting natural ecosystem processes through improved soil health, biodiversity etc.
- ☐ Reversing degradation of natural ecosystem process in a defined locality (e.g. conservation management, land management)
- ☐ The promotion of renewable energy (e.g. improving the flexibility of the electricity grid, energy storage solutions). Please note that biomass needs to meet certain qualifying conditions to count as renewable energy in Circulytics, as outlined in the Definitions.

Describe your positive impact to circular economy here:



Theme 8. Plant, Property, and Equipment Assets

- This theme is relevant for all companies, independent of responses in the section Company characteristics.
- The plant, property and equipment assets used in your company operations (e.g. office buildings and IT equipment) are included in the scope of this theme.
- Assets owned by your business but used by customers (e.g. reusable pallets in a product-as-a-service business model) are not included in the scope of this theme.

WHOLE COMPANY

SUB-UNIT

8a.

For each of the asset groups selected in 0q. Part 2: What % (by mass) of your plant, property, and equipment assets procured in the financial year (as stated in 0a.) were procured with the following circular procurement approaches?

(e.g. circular screening criteria, recycled building materials)

- Complete this indicator separately for each of the categories you reported number of items for in 8b.

100%

Second-hand assets

New assets designed with the following circular design approaches:

100%

- Both during use and end of functional life aspects covered, as defined below

50%

- Only during-use (enter the % of assets procured with at least one of the following design approaches):
 - Longevity: Designed for maintenance, longevity, durability in such a way that encourages lengthy use in practice and at scale (e.g. designed for repair rather than replacement, timeless design with durable material choices) AND in such a way that does not compromise circular treatment and end of functional life
 - Reusability: Designed for multiple uses in such a way that ensures actual reuse in practice and at scale (e.g. secondary markets, packaging reuse systems, standardised design)
 - Repairability: Designed for repair in such a way that uses existing systems for repair in practice and at scale (e.g. network of repair shops, your own repair service). Examples of design choices are: Modular design / built in predictive maintenance sensors, repair diagnostics etc. / Designed with right to repair by third parties / Using standardised components across a sector
 - Regeneratively grown materials of biological origin
 - Recycled content (only count the % mass that is recycled content)

50%

- Only end of functional life (enter the % of assets procured with at least one of the following design approaches):
 - Leasing model (e.g. assets can be returned at end of use)
 - Design for disassembly (e.g. Product-component passports, modular design, reversible connections)
 - Designed for remanufacturing / refurbishment (e.g. modular design)
 - Design for recycling (e.g. low materials complexity, low toxicity, ease of separating materials), whilst prioritising tighter loops (reuse/redistribute, refurbish/remanufacture, and repair) where possible, in such a way that uses existing recycling systems that operate in practice and at scale
 - Designed for nutrient recirculation that meets the qualifying conditions (e.g. composting and anaerobic digestion) in such a way that uses systems in practice and at scale



0% None of the above

0% Data not available

WHOLE COMPANY

SUB-UNIT

8b.

For each of the asset groups selected in 0r. Part 2: Does your company have policies or agreements in place for the end-of-use of existing plant, property and equipment assets (all assets) that enable recirculation in practice?

0% ☐ No, and there are no asset recirculation policies or agreements in place

25% ☐ Work is ongoing to create asset recirculation policies or agreements for some / all assets

50% ☐ Yes, we have asset recirculation policies or agreements, but not for all assets

100% ☐ Yes, and all assets are covered by asset recirculation policies or agreements

0% ☐ Data not available



Theme 9. Water

- Please refer to the section [Company characteristics](#) to find out if this theme is relevant to your company.
- See Appendix of the [Method introduction](#) for a guide to the water indicators.

WHOLE COMPANY

SUB-UNIT

9a.

What % (by volume) of your annual water demand (as stated in Os. Part 1.) is from each of the following sources:

100%

Precipitation harvesting

100%

Cascading use of water (direct use of untreated wastewater, in a manner that is safe for the environment and human health)

100%

Internally recirculated water

100%

Seawater

100%

Non-potable water from freshwater areas that are not classified as water-stressed

0%

None of the above (e.g. potable water from freshwater sources, any freshwater sourced from areas classified as water-stressed)

0%

Data not available

Depending on your responses to 9a, 9b may be relevant.

- Only if you withdraw freshwater (i.e. “Non-potable water from freshwater areas that are not classified as water-stressed” or “None of the above” are > 0), indicator 9b on water withdrawal reduction is relevant.

WHOLE COMPANY

SUB-UNIT

9b.

This question refers to water withdrawal, which is calculated by the following logic (Os. Part 1. x (Non-potable water from freshwater areas that are not classified as water-stressed % + None of the above %)):

Which % (by volume) of your water withdrawal have you reviewed for SMART reduction targets?



WHOLE COMPANY

SUB-UNIT

9c.

To what extent do you have plans in place to extract surplus nutrients, metals, chemicals, heat and similar valuable resources before discharging the water used in your processes and operations?



Have not assessed yet



Have assessed, currently developing plans



Processes in place for some of the water used in operations, or for some of the relevant resources



Processes in place for majority of the water used in operations and for majority of the relevant resources



Data not available

WHOLE COMPANY

SUB-UNIT

9c (continued).

With processes in place to extract surplus nutrients, metals, chemicals, heat and similar valuable resources from water used in operations, are the majority of the extracted resources subsequently recirculated (e.g. through heat exchange, as nutrient recirculation that meets the qualifying conditions, etc.)?



☐ Yes



☐ No



☐ Data not available

WHOLE COMPANY

SUB-UNIT

9d. What % (by volume) of water annually used in your operations leaves your infrastructure* (as stated in 0s. Part 2.) in the following ways:

** Including third party monitoring and treatment*



For reuse elsewhere (as part of symbiosis, cascading)



Fulfilling all of the following requirements:

- After volume monitoring
- AND quality monitoring, ensuring the same or higher quality than the surrounding (healthy) ecosystem,
- AND in the case of original freshwater, to one of the following purposes:
 - recharge local aquifers/groundwater
 - replenish rivers/lakes/wetlands
 - local societal purposes (e.g. drinking water supply)
- AND in the case of original saltwater, back to a saltwater body



None of the above, including any water discharge without water quality monitoring and any water discharge without quantity monitoring. Water discharge of original freshwater to a saltwater body also counts towards this response option. This also includes evaporation or spillage



Data not available



Theme 10. Energy

Please refer to the section [Company characteristics](#) to find out if this theme is relevant to your company.

WHOLE COMPANY

SUB-UNIT

10a.

What % of energy (electricity, heat, and fuel) for your operations (as stated in Ot. Part 1.) is renewable energy?

- The scope of this indicator includes energy produced by your company and used in your own operations.
 - You can use the [Unit and Fuel converter](#) to convert your total energy usage into a single unit in order to help calculate your %.
 - Check the [Circulytics Definitions list](#) to verify what qualifies as 'renewable energy'.
-

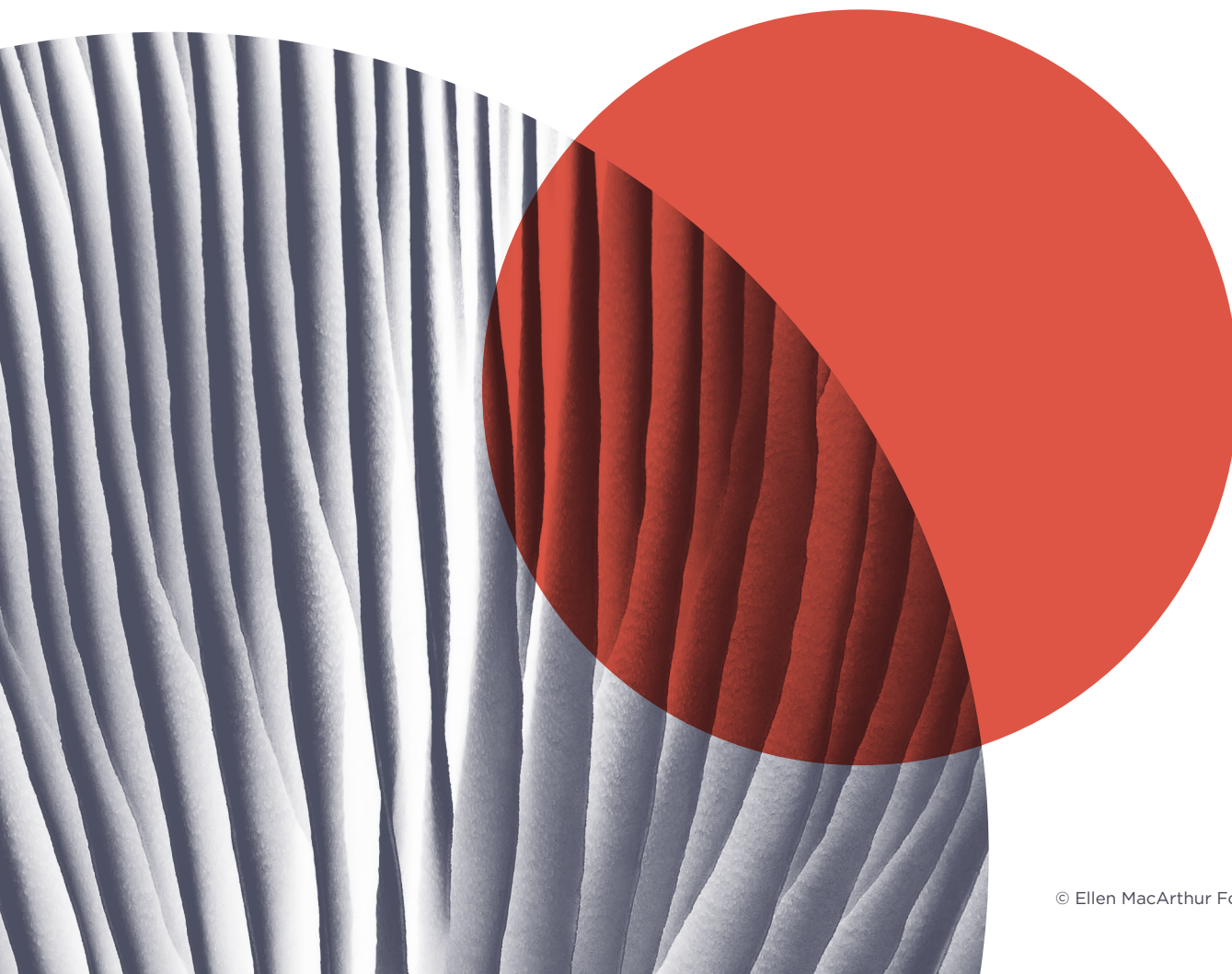
WHOLE COMPANY

SUB-UNIT

10b.

What % of the energy you produce (as stated in Ot. Part 2.) is renewable energy?

- You can use the [Unit and Fuel converter](#) to convert your total energy usage into MWh in order to help calculate your %.
 - Check the [Circulytics Definitions list](#) to verify what qualifies as 'renewable energy'.
-





Theme 11. Finance

Please refer to the section Company characteristics to find out if this theme is relevant to your company.

WHOLE COMPANY

SUB-UNIT

11a.

What % of each of the following categories' total in USD (as stated in Ou.) do you screen positively for circular economy alignment?

Please refer to the EU taxonomy to assess alignment. In addition to this, we include the production of renewable energy. Please provide a description of how the screening is performed.

Lending

Fixed Income

Private Equity

Listed Equity

Other (specify)

WHOLE COMPANY

SUB-UNIT

11b.

What % of each of the following categories' total in USD (as stated in Ou.) goes toward financing the circular economy?

Please refer to the EU taxonomy to assess alignment. In addition to this, we would include the production of renewable energy.

Lending

Fixed Income

Private Equity

Listed Equity

Other (specify)



Circulytics is no longer open for submissions.
These resources are for reference only.



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