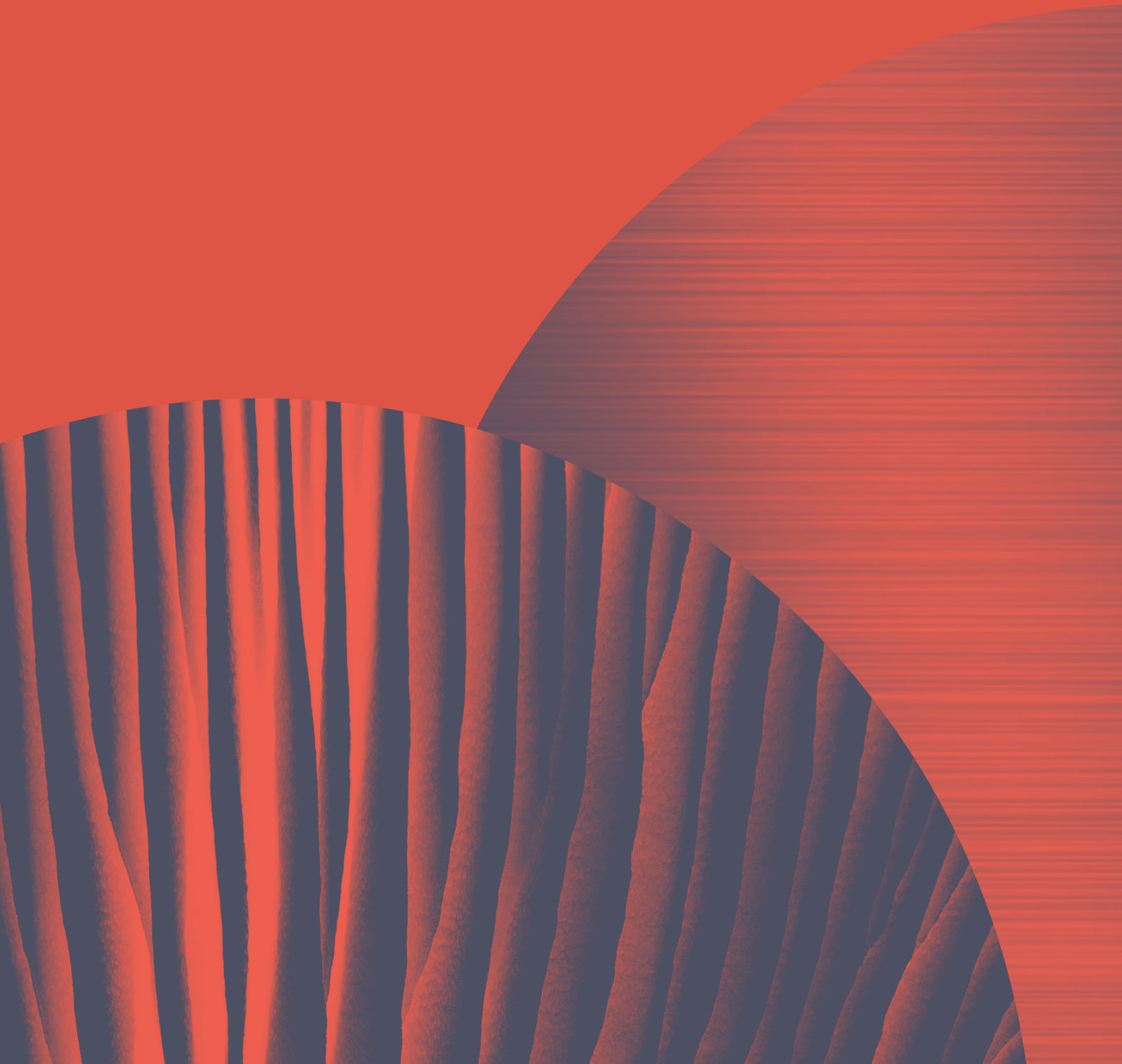# Indicator List

This Indicator List, including the Definitions List referred to in it, is copyright of the Ellen MacArthur Foundation ('EMF'). The indicators within the list have been created solely for the purpose of generating an organisation's score in accordance with EMF's Circulytics Method (and for no other purpose) and no indicators should be taken out of context of the list as a whole.

Mandatory indicators are marked with a red asterisk*

Any non-mandatory indicator left empty or not responded to in full will negatively affect the score for the indicator, which in turn will affect your overall company score.

Display of indicators for assessment

The display of the **Outcome Themes** (6-11) and indicators therein depend on responses to questions featured in **0. General Information**. A flow chart illustrated in Method Introduction (Appendix 2) describes which questions are to be displayed, given the choices made in **0. General Information**. You can select to respond by sub-unit in Indicator 0f, where sub-units are collectively exhaustive parts of your whole company (e.g. business units or regions).

Indicators that will be additionally displayed for sub-units are tagged below as **SUB-UNIT**

Indicator Types

Indicators used for weighting responses are tagged below as **WEIGHTING**

Indicators used towards the company score are tagged below as **SCORING**

For more detail about the weighting methodology, see Method Introduction.

Response Options

Most scoring indicators below have a pie chart diagram next to each response option to represent the score percentage awarded for each response option. **50%**

Supporting evidence

After every indicator you will be given the opportunity to provide rationales for your answers and to link or attach supporting evidence. This will be used to help analyse your results.

Languages

When logging into your account, you can choose to view the Circultyics indicators in English, Chinese, Spanish, or Portuguese. If viewing in a non-English language, supporting comments and reference documents must be added in English to be interpreted.

Definitions

All definitions can be found in the Definitions List.

Examples

All examples can be found in the Examples List.

Packaging

Packaging should be included in scope when responding to all indicators pertaining to product & material flows and product design. 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 (PPE) Assets

The plant, property, and equipment assets used in your company operations (e.g. office buildings and IT equipment) are not within the scope of the indicators in **Theme 6. Products and Materials** but are in scope of the indicators in **Theme 8. Plant, Property and Equipment Assets**. Assets owned by your business but used by customers (e.g. reusable pallets in a Product as a Service business model) are included in the scope of **Theme 6. Products and Materials**.

Water

Water flows for operational processes (e.g. cooling water or water used in processes that is not embedded into products and materials, like water used for dyeing) should be accounted for in **Theme 9. Water**. Water sourced to be embedded in products should be accounted for in water inflows but not in water outflows (this mass is incorporated in product & material outflows). Materials with a certain water content (e.g. wood, agricultural produce) count fully towards **Theme 6. Products and Materials**. Please refer to the Water Guidelines in the Definitions List Appendix for more detail on how to account for water in Circulytics.

Summary of changes in Circulytics 2.0

- The industry classification list has been updated to the Circulytics Industry Classification System, for ease of use.

- The scale translating overall percentage score to letter score has been modified to follow a linear scale that better reflects conventional scoring scales.

- The indicators in the Enablers category are largely the same as Circulytics 1.0, with a few minor changes to the definitions.

- The Outcomes category has been split into six themes: Products & Materials; Services; Plant, Property, and Equipment Assets; Water; Energy; and Finance.

- The theme on water is completely new to Circultyics 2.0 to capture the circularity of water flows in certain water-intensive industries (see Industry Classification Mapping).

- The indicators in the other Outcomes themes have been updated to be more descriptive and intuitive, with specific response options to select from.

- Circulytics 2.0 is available in English, Chinese, Spanish, and Portuguese.

General information

0a. Company name*

0b. HQ location*

0c. Regions of business activity*
(all activities including sourcing, manufacturing, and sales)

0d. Total number of employees*

0e. Company description*
Please provide a short summary of your company in 1,000 characters or fewer.

0f. Do you want to answer on behalf of the whole company or by sub-units?*
Selecting by sub-unit (a maximum of 9) allows you to respond to a number of indicators separately by defined units of your business (i.e. indicators labelled below with 'Sub-unit'). This is useful for when parts of your company are significantly different in the way they use materials, their industry classification, or their region of activity, among other reasons. "Sub-units" must only be selected if the defined sub-units are collectively exhaustive parts of your whole company.

0g. How many sub-units do you wish to respond on behalf of?*

0h. Please list all the sub-units you wish to respond on behalf of*

0h (continued). Do your sub-units cover your entire company?*

WARNING: If they do not, we will not be able to generate a whole company scorecard, and you will only receive scorecards for each sub-unit defined above.

0i. Total revenue from most recent financial year (native currency)*

SUB-UNIT   **0j. Total revenue from most recent financial year (US Dollars)***

SUB-UNIT   **0k. Primary industry of company***

- *If unsure, please select the classification that best describes the largest segment of your business practices.*

- *Even if you have elected to answer on behalf of multiple sub-units and these segments of your business are different from one another, your whole company industry selection here should best describe the largest segment of your company.*

- *Note: the industry selected will influence which Outcomes themes are displayed and how your response options are weighted (see Method Introduction for more details).*

- *See Circulytics Industry Classification Mapping for a full list of industries.*

SUB-UNIT

0l. Does your company directly produce energy that is sold to customers?

This question is only displayed if an 'Energy company' is selected in question 0k. See Industry Classification Mapping.

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SUB-UNIT

0m. Which of the following statements best describes how your company uses products and materials in business processes*

- *If your company has multiple businesses that have different material use options, we strongly recommend responding on behalf of sub-units in indicator 0f.*

- *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 this indicator.*

- *Plant, property, and equipment assets owned by your company but used by customers (e.g. reusable pallets in a PaaS business model), **are** included in the scope of this indicator.*

- *Services sold by your company that include material flows **are** included in the scope of this indicator.*

- *For an illustration of the two material cycles, see the circular economy system diagram in the Method Introduction (p. 16).*

  1 Use both products and materials suitable for the technical cycle and the biological cycle

  2 Use only products and materials suitable for the technical cycle

  3 Use only products and materials suitable for the biological cycle

  4 Do not directly use products or materials (company only has services without material flows)

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SUB-UNIT

0n. What type(s) of services does your company sell?*

- *This indicator is only displayed if your company has material flows (0m), as otherwise you are by default a services company and we do not need to ask you this question.*

- *Please select all options that apply.*

- *Your response to this indicator will determine the display of indicators in **Theme 6. Products and Materials** and **Theme 7. Services.***

  1 Services with material flows, where your business owns the materials (e.g. a company that owns and leases furniture)

  2 Services with material flows, where your business doesn't own the materials (e.g. a company that services IT hardware owned by others)

  3 Services without material flows (e.g. consultancy)

  4 No services

<div style="border:1px solid #000; height:60px;"></div>

SUB-UNIT   **0o.** Please provide the % share of total annual revenue that comes from your company's services.*

SUB-UNIT   **0p.** Does your company sell physical products?*

- *This indicator is only displayed if your company has material flows (0m), and "Services with material flows – where your company doesn't own the materials" is selected for indicator 0n.*

- *The purpose of this indicator is to determine whether some indicators within Theme 6. Products and Materials will be displayed.*
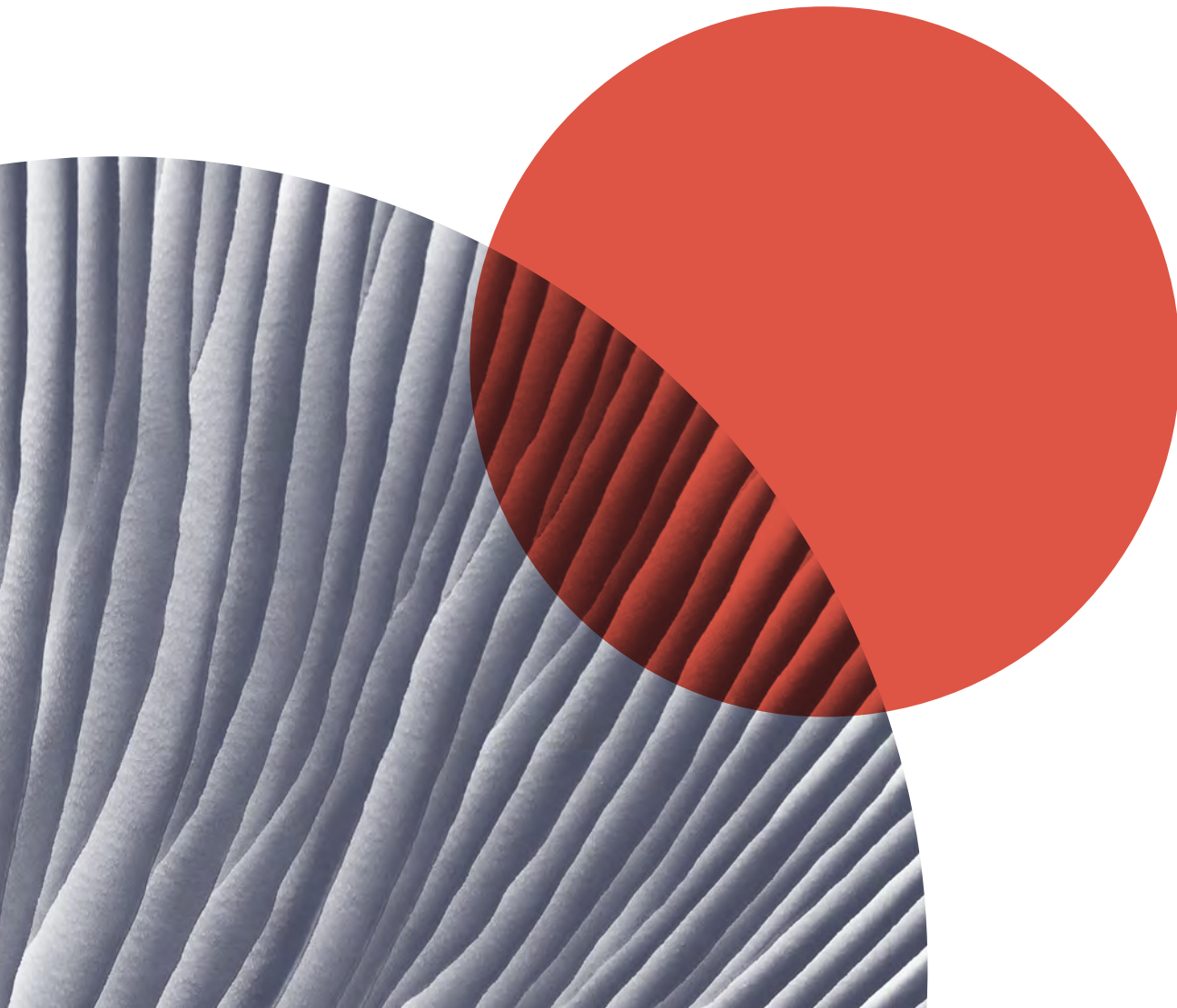
Category: Enablers

*All Enabler indicators are displayed to all companies and weighted in the same way regardless of the options selected in General Information. If you have elected to answer on behalf of sub-units, all indicators in this category will be available to answer in those defined sub-units, with the exception of all indicators in **Theme 1. Strategy and Planning** and indicator **5e** in **Theme 5. External Engagement**, which can only be answered at the whole company level.*

Theme 1. Strategy and Planning

SCORING

1a. How central is circular economy to your CEO's agenda?

0%

1 Not mentioned in external communications

33%

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

67%

3 Circular economy mentioned explicitly as a strategic priority once in the past 12 months, in external communications

100%

4 Circular economy mentioned explicitly as a strategic priority multiple times in the past 12 months, in external communications

SCORING

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?

0%

1 No

33%

2 Yes for some parts of the organisation

67%

3 Yes for majority of the organisation

100%

4 Yes for the entire organisation

SCORING

0%

50%

100%

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

SCORING

0%

25%

50%

75%

75%

5%

each

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.

Select all that apply:

- ◦ Innovation (incl. design)
- ◦ Corporate strategy
- ◦ Supply chain management (incl. procurement)
- ◦ Production (plant or process) management
- ◦ Sales and marketing
- ◦ Account management (customer relations)
- ◦ Circular economy/sustainability function or equivalent
- ◦ Other(s): _____

If option 5 write your answers here:

SCORING

1e. Are the following publicly available (e.g. in an annual report)?

50%

• Circular economy strategy:

50%

• Measurable circular economy targets:

SCORING

1f. Do you have a circular economy implementation plan?

0%

1 No

20%

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

40%

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

60%

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

80%

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

100%

6 A circular economy implementation plan has begun implementation and will be periodically reviewed
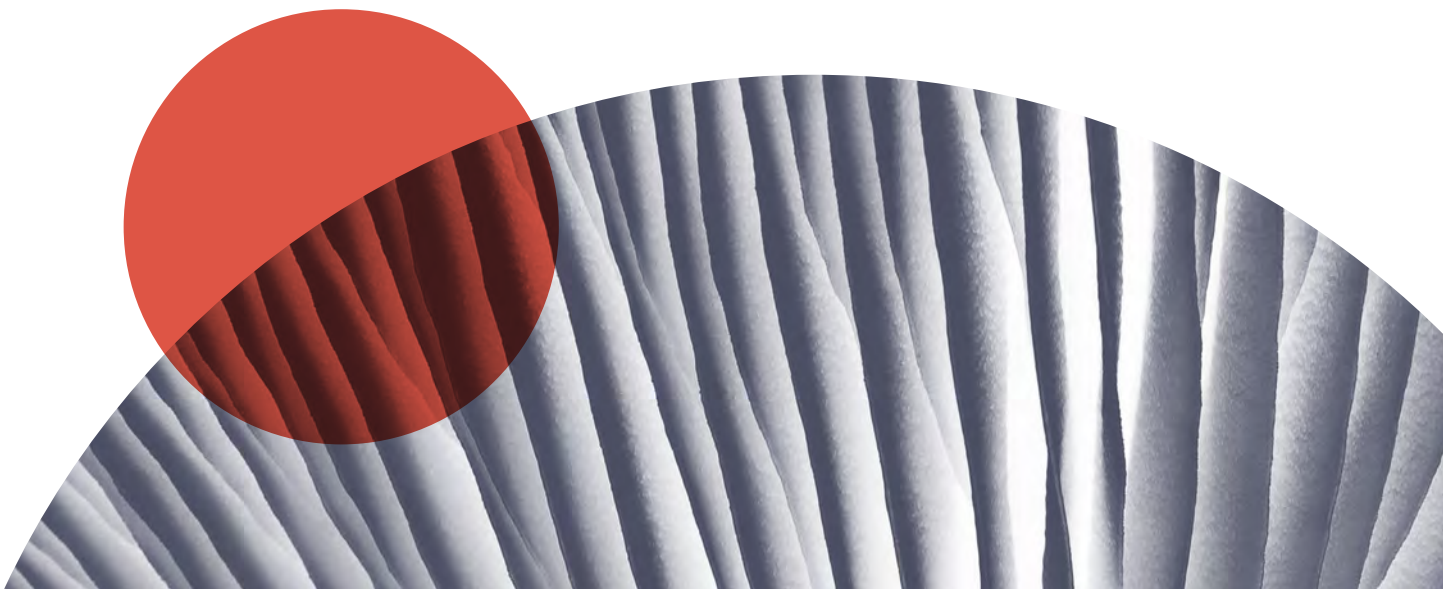
Theme 2. Innovation

SUB-UNIT

SCORING

2a. **To what extent is (are) your innovation function(s) geared toward designing products/services/business models in line with circular economy principles?**

(e.g. strategy development, research, training, infrastructure and systems for circular economy innovation)

0%

1 Support for circular economy innovation not planned

25%

2 Reviewed innovation function to prepare for circular economy innovation

50%

3 Implementing changes to innovation function to support circular economy innovation projects (e.g. investment in innovation-linked systems, infrastructure, research and training)

75%

4 Circular economy innovation projects are live, but not all innovation work has circular economy principles built into them

100%

5 All aspects of innovation work have circular economy principles built into them (e.g. circular economy key performance indicators used to analyse all innovation projects, up-scaling of current pilots and future circular economy innovations supported through consistent funding and resources)
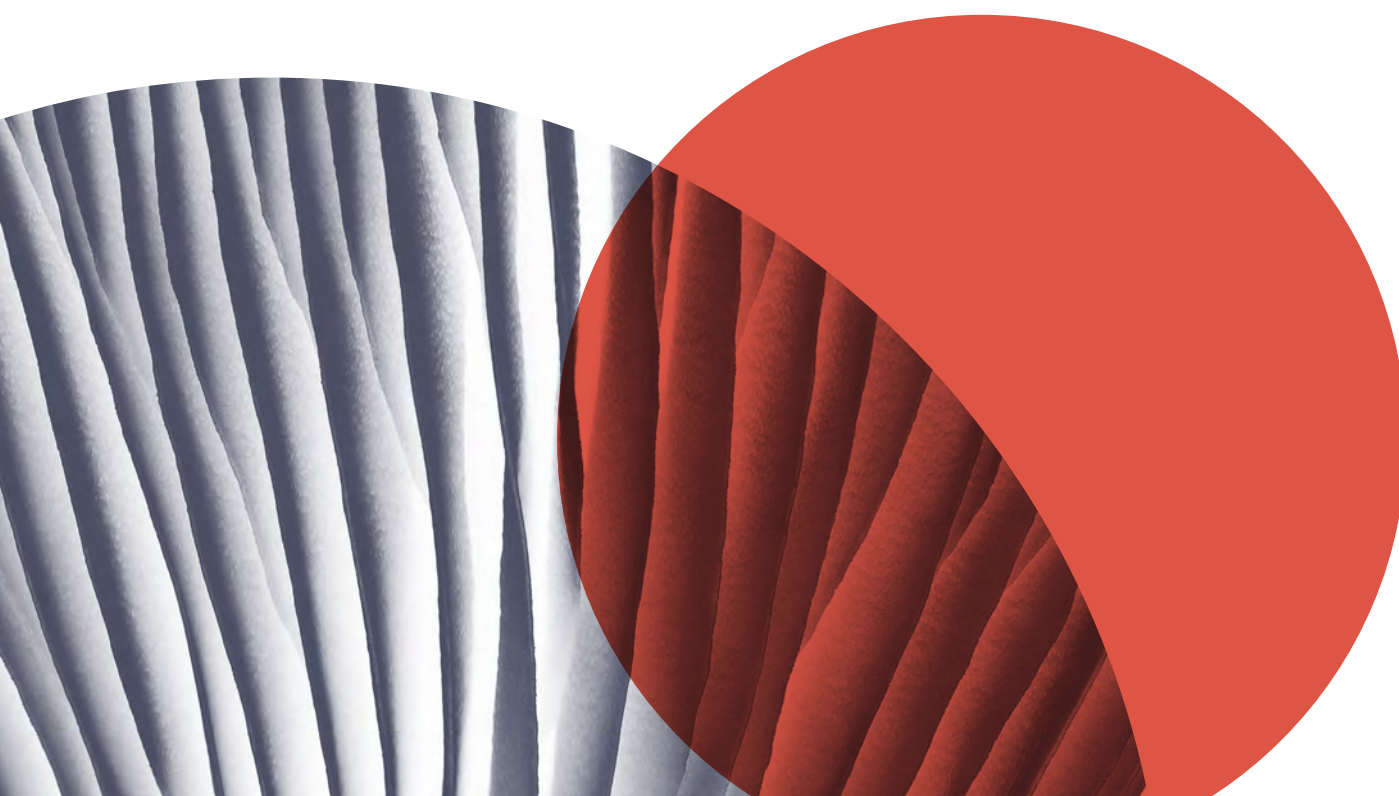
Theme 3. People and Skills

3a. To what extent are your circular economy strategy and implementation plans communicated internally?

0%

1   Not communicated

25%

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

50%

3   Heads of business units or equivalent actively engaged during the development of the circular economy strategy plans and implementation plans

75%

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

100%

5   As above AND role and responsibility implications communicated internally

3b. To what extent do you offer circular economy related training within your company?

0%

1   Not offered

25%

2   Non-tailored course(s) made available on circular economy principles, concepts, and case examples, but without further specialisation (e.g. an online introduction to circular economy)

50%

3   Tailored courses are made available on implementing circular economy in a specific function or business unit

75%

4   Completing tailored courses is mandatory for parts of the organisation

100%

5   Completing tailored courses is mandatory for the entire organisation

SUB-UNIT

SCORING

20%

each

3c. **In which functions do you have at least half a full time equivalent role dedicated to circular economy implementation (can be distributed amongst multiple individuals)? Please select or note all that apply**

1   Innovation (incl. design)

2   Corporate strategy

3   Supply chain management (incl. procurement)

4   Production (plant or process) management

5   Sales and marketing

6   Account management (customer relations)

7   Circular economy/sustainability function or equivalent

8   Other(s) (x5)

If option 8 write your answers here:
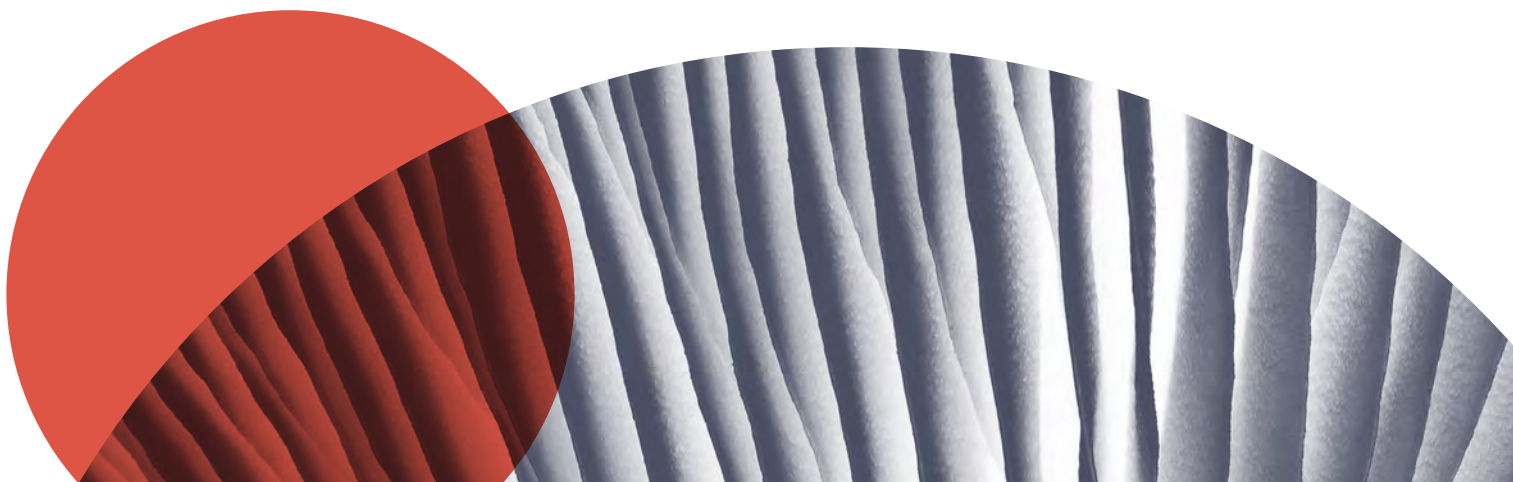
Theme 4. Operations

SUB-UNIT

SCORING

4a. To what extent are suitable IT and digital systems in place to support a circular business model, products or services?

See additional resource: Ellen MacArthur Foundation circular procurement toolkit (e.g. IoT enabled subscription, resale platforms, waste tracking, asset utilisation tracking, software for manufacturing). Please select the option that best reflects your company as a whole or the sub-unit in question.

0%   **1**   No plans in place to reconfigure existing or configure new systems to support circular business models, products or services

25%   **2**   Existing systems are currently being reviewed to prepare the shift to circular business models, products or services

50%   **3**   Existing systems have been reviewed and/or new systems are being designed to prepare the shift to circular business models, products or services

75%   **4**   Reconfiguration of existing systems or development of new systems has started in order to support circular business models, products or services

100%   **5**   All systems are suitable for circular business models, products or services

SUB-UNIT

SCORING

4b. To what extent are processes set up to support circular business models, products or services?

(e.g. Manufacturing process, procurement process, repair programme). Please select the option that best reflects your company as a whole or the sub-unit in question.

0%   **1**   No plans in place to reconfigure existing or configure new processes to support circular business models, products or services

25%   **2**   Existing processes are currently being reviewed to prepare the shift to circular business models, products or services

50%   **3**   Existing processes have been reviewed and/or new processes are being designed to prepare the shift to circular business models, products or services

75%   **4**   Reconfiguration of existing processes or development of new processes has started in order to support circular business models, products or services

100%   **5**   All processes are suitable for circular business models, products or services

SUB-UNIT

SCORING

4c. To what extent are suitable plant, property, and equipment assets in place to support circular business models, products or services?

(e.g. Reverse logistics infrastructure, factory assets that collect by-products/waste, assets that allow for alternative materials to be used). Please select the option that best reflects your company as a whole or the sub-unit in question.

0%   **1** No plans in place to reconfigure existing or configure new PPE assets to support circular business models, products or services

25%   **2** Existing PPE assets is currently being reviewed to prepare the shift to circular business models, products or services

**50%**   **3** Existing PPE assets has been reviewed and/or new PPE assets are being designed to prepare the shift to circular business models, products or services

75%   **4** Reconfiguration of existing PPE assets or development of new PPE assets have started in order to support circular business models, products or services

100%   **5** All infrastructure is suitable for circular business models, products or services
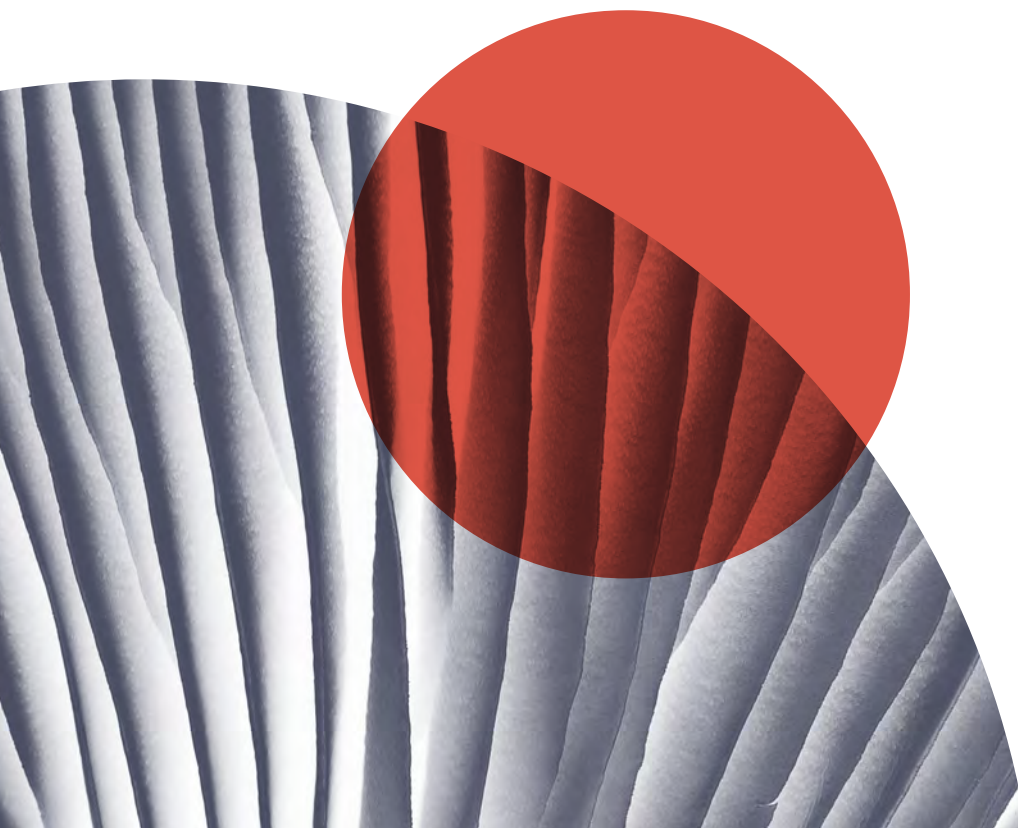
Theme 5.
External Engagement

5a. **To what extent do you engage with suppliers to increase sourcing based on circular economy principles (including suppliers of materials/products/plant, property, and equipment assets, as well as suppliers you engage with at the end-of-use of materials/products/plant, property, and equipment assets)?**

See additional resource: Ellen MacArthur Foundation circular procurement toolkit

0%   **1**   No interactions involving circular economy as a topic

20%   **2**   Ad-hoc interactions involving circular economy as a topic

40%   **3**   Ad-hoc interactions involving circular economy as a topic AND a plan in development for a programme using circular economy principles (e.g. co-designing material inputs for products designed along circular economy principles)

60%   **4**   Ongoing programme with one or more suppliers using circular economy principles

80%   **5**   Ongoing programme with one or more top five suppliers by mass (or by revenue when referring to services) using circular economy principles

100%   **6**   Supplier requirements based on circular economy principles, as specified in contracts, are in place with one or more of the top five suppliers by mass (or by revenue when referring to services)

5b. **To what extent do you engage with customers on advancing circular economy topics?**

0%   **1**   No interactions involving circular economy as a topic

25%   **2**   Ad-hoc interactions involving circular economy as a topic (e.g. circular design guide)

50%   **3**   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)

75%   **4**   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)

100%   **5**   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)

SUB-UNIT

SCORING

5c. To what extent do you engage with policymakers to support the transition to a circular economy?

0%

1 No interactions involving circular economy as a topic

33%

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

67%

3 Regular engagement with policymakers involving circular economy as a topic

100%

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

SUB-UNIT

SCORING

5d. To what extent do you engage with external investors and/or financiers on circular economy topics?

0%

1 No interactions involving circular economy as a topic

33%

2 Ad-hoc interactions involving circular economy as a topic

67%

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

100%

4 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)

SCORING

5e. Do you have a membership or actively engage with circular economy related initiatives?

Select 'membership' **33%** or 'active engagement' **67%** for all that apply :

1 Ellen MacArthur Foundation Business Network (previously the CE100 Network)

2 Ellen MacArthur Foundation Food Initiative

3 Make Fashion Circular

4 New Plastics Economy Global Commitment

5 Platform for Accelerating the Circular Economy (PACE)

6 WBCSD Factor10 Programme

7 Other (please list)

If option 7 write your answers here:
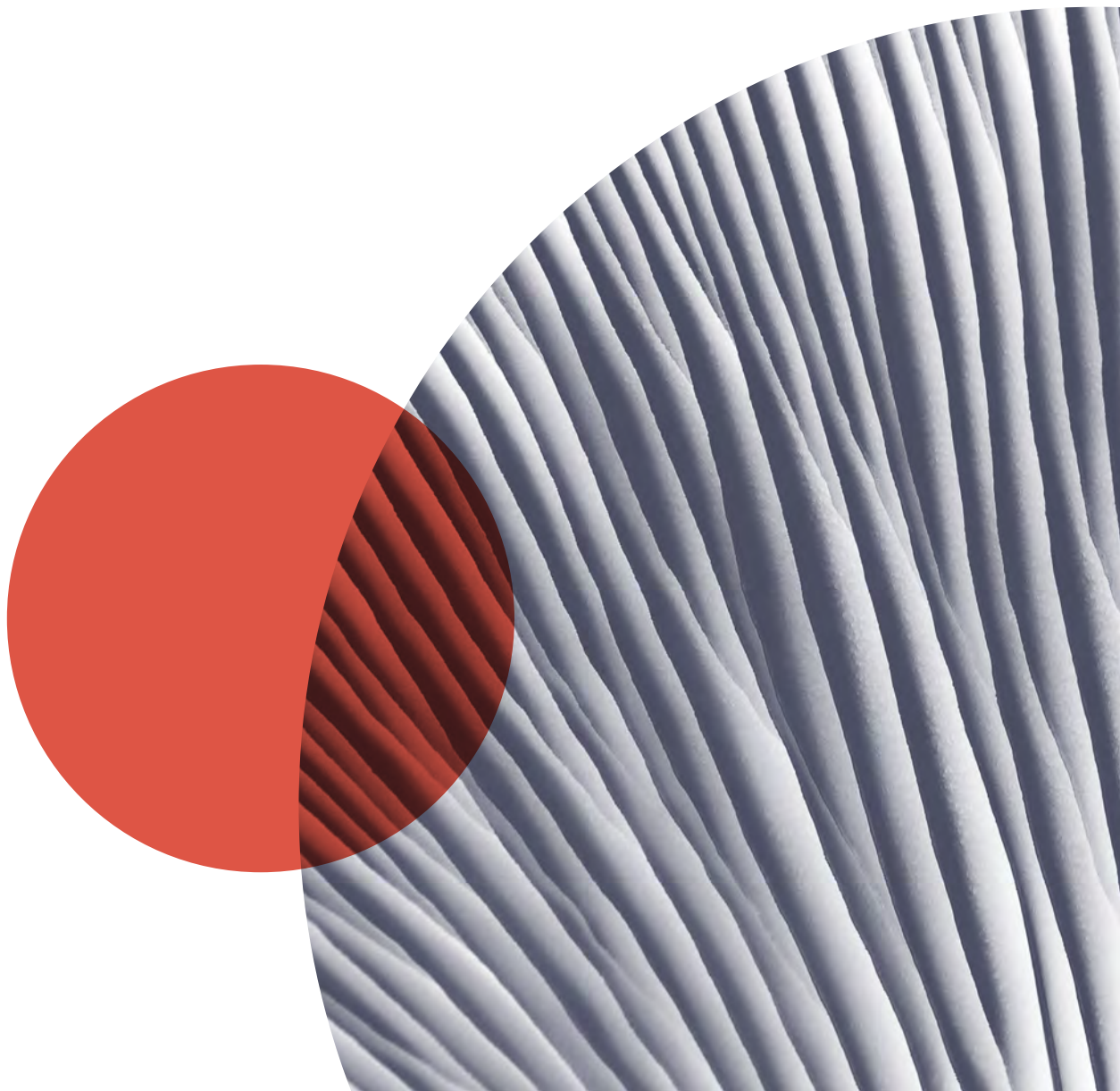
Category: Outcomes

The display of individual Outcomes indicators depends on whether or not the company/sub-unit sells services and/or products, uses materials suitable for the technical and/or biological cycle, and industry classification:

- Services
  - All companies that sell services will see **Theme 7. Services**, whether or not they are pure services or services with material flows.

- Technical vs biological materials
  - Depending on which type of material flows your company has, only the relevant indicators to that material type in **Theme 6. Products and Materials** will be shown.

- Material flows and ownership (see Exhibit 1)
  - Indicators 6a-6h apply to product and material flows in the company ownership.
  - Indicators 6a iii-iv, 6d and 6e also apply to services related product and material flows that are not owned by the company (e.g. car repairs).

- Industry classification (see Industry Classification Mapping)
  - Only companies in water intensive industries will see **Theme 9. Water**.
  - Only energy producers will see indicators 10c and 10d in **Theme 10. Energy**
  - Only financial institutions will see **Theme 11. Finance**.
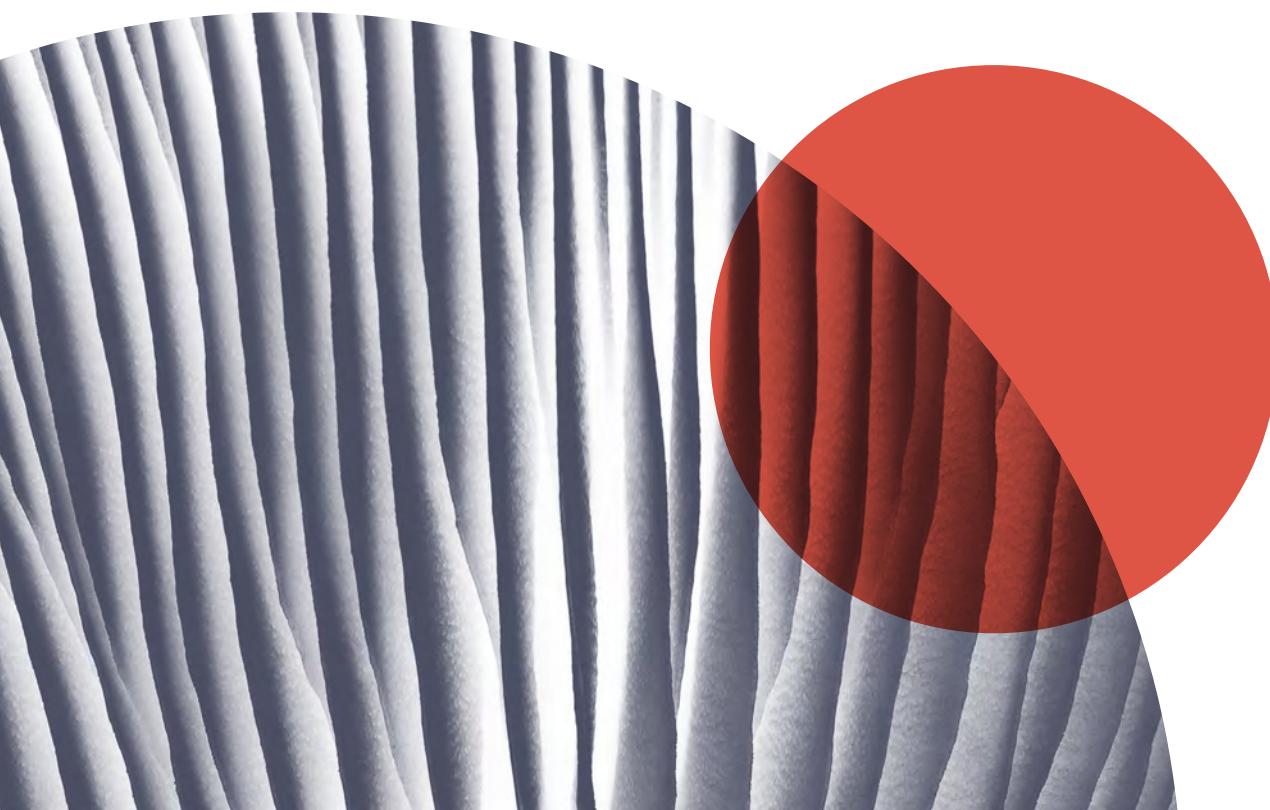
Theme 6. Products and Materials

This theme will only be displayed if the company (or sub-unit) deals with material flows. Indicators specifically on products and materials suitable for the biological and/or technical cycle are only displayed if the company (or sub-unit) responded that they are dealing with such material flows. This theme will not be displayed to energy providers or financial institutions.

EXHIBIT 1 SHOWS HOW THE INDICATORS ARE DISPLAYED IN THEME 6 BASED ON THE FLOW OF PRODUCTS AND MATERIALS.

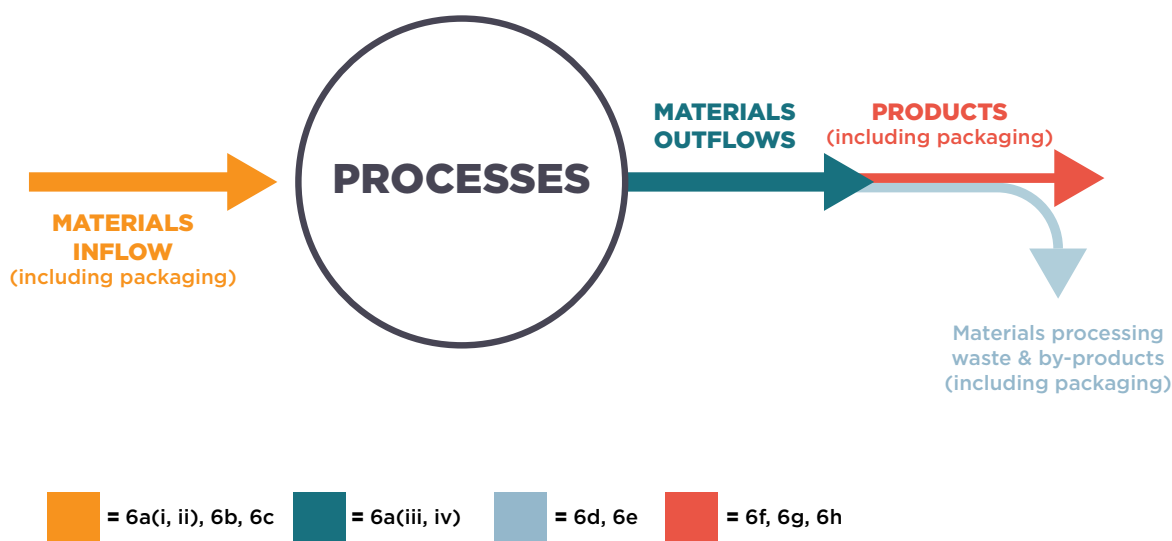
Exhibit 1a. For companies that manufacture products and materials and for companies that sell services with products and materials in their ownership, all of the indicators will be shown in Theme 6.
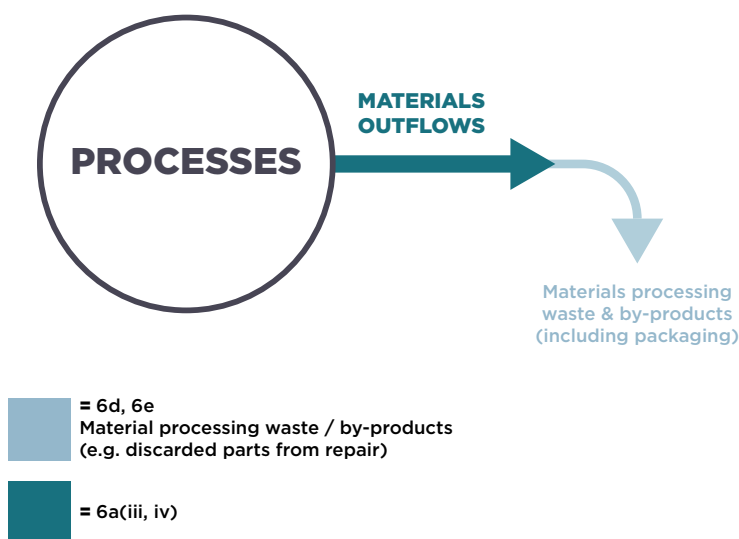

Exhibit 1b. For companies that sell services involving materials which are owned by their customers (e.g. car repairs), only indicators on waste and by-product outflows will be shown in Theme 6.

SUB-UNIT

WEIGHTING

6a. Part 1. Please provide the total annual mass of inflow products and materials suitable for the technical cycle (metric tonnes)*

- *You should **include** all materials inflows (including packaging, including embedded water, excluding water used in operations)*

- *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).*

SUB-UNIT

WEIGHTING

6a. Part 2. Please provide the total annual mass of inflow products and materials suitable for the biological cycle (metric tonnes)*

- *You should **include** all materials inflows (including packaging, including embedded water, excluding water used in operations).*

- *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).*

SUB-UNIT

WEIGHTING

6a. Part 3. Please provide the total annual mass of outflow products and materials suitable for the technical cycle (metric tonnes)*

- *You should **include** all materials outflows from products (including embedded water), packaging, by-products, and waste.*

- *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).*

SUB-UNIT
WEIGHTING

6a. Part 4. Please provide the total annual mass of outflow products and materials suitable for the biological cycle (metric tonnes)*

- *You should **include** all materials outflows from products (including embedded water), by-products, and waste.*

- *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).*

SUB-UNIT
SCORING

6b. For products and materials suitable for the technical cycle, what % (by mass) of your inflow (physical material that comes into your manufacturing processes) 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. This indicator excludes materials used for services that are not in company ownership (eg. servicing IT hardware owned by others).

100%
- Non-virgin (including reused and recycled products and materials)

50%
- Virgin but renewable and regeneratively sourced (evidence required)

40%
- Virgin but renewable and sustainably sourced (sustainably sourced products and materials that fall short of being regenerative)

0%
- None of the above (virgin and not sustainably or regeneratively sourced)

0%
- Data not available

SUB-UNIT
SCORING

6c. For products and materials suitable for the biological cycle, what % (by mass) of your inflow is:

- *This indicator excludes materials for energy production that do not meet nutrient recirculation qualifying conditions.*

- *This indicator excludes materials used for services that are not in company ownership (eg. servicing IT hardware owned by others).*

- *Please respond on a per unit of mass basis. For example, products that consist of 50% sustainably sourced content would count as 50% virgin but sustainably sourced input.*

100%
- Sourced from by-products/waste streams, which originally came from either regeneratively OR sustainably sourced virgin materials

100%
- Sourced from by-products/waste streams

100%
- Virgin but renewable and regeneratively sourced (evidence required)

80%
- Virgin but renewable and sustainably sourced (sustainably sourced products and materials that fall short of being regenerative)

0%
- None of the above (virgin and not sustainably or regeneratively sourced)

0%
- Data not available

SUB-UNIT
SCORING

6d. What % (by mass) of your total outflow of products and materials suitable for the technical cycle is waste or by-products that go to landfill or incineration and are therefore not recirculated?

- *The total outflow of materials includes products, packaging, waste and by-products suitable for the technical cycle (M_{TEC})*

- *The waste or by-products refer to all waste and by-products suitable for the technical cycle that are lost from the economy while the products and materials are in your processes (W_{TEC}) [6d=W_{TEC}/M_{TEC}]*

- *The scope of this indicator includes material flows used in services that are not owned by the company (e.g. waste from refurbishing service).*

SUB-UNIT

SCORING

6e. What % (by mass) of your total outflow of products and materials suitable for the biological cycle, is waste or by-products that go to landfill or incineration and are therefore not recirculated?

- *Options for keeping materials suitable for the biological cycle 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).*

- *The scope of this indicator includes material flows used in services that are not owned by the company (e.g. by-products from food processing service).*

- *The total outflow of materials includes products, packaging, waste and by-products suitable for the biological cycle (M_{BIO})*

- *The waste or by-products refer to all waste and by-products suitable for the biological cycle that are lost from the economy while the products and materials are your responsibility (W_{BIO}) [6e=W_{BIO}/M_{BIO}]*

SUB-UNIT

SCORING

6f. Part 1. What % (by mass) of your physical products 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**

% of products (by mass) that are designed using the principles you selected. Count each product only once even if multiple principles apply:

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), where reusability and repairability are not viable options, 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

% of products (by mass) that are designed using the principles you selected. Count each product only once even if multiple principles apply:

☐ SUB-UNIT
☐ SCORING

6f. Part 2. **For products that do not meet the requirements of circular product design in either of the two categories above, what % of your physical products (by mass) are designed to enable your customers to improve their product's circular economy performance? Select all that apply and input mass % in the field 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.*

• *These products are considered necessary in the transition, but would eventually need to be phased out: they are not fully circular themselves, but are designed to enable circular economy by others.*

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.

☐ Designed to prevent waste and pollution (e.g. smart waste collection system)

☐ Designed to increase the longevity of other products 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) (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 regeneratively sourced renewable energy (e.g. energy storage solutions)

% of products (by mass) that are designed using the principles you selected. Count each product only once even if multiple principles apply:

SUB-UNIT
SCORING

6f. Part 3. Do your material outflows (all products, by-products, waste and materials used in processes) contain any substances from the <u>Cradle to Cradle Certified Products Program, DRAFT v4 Restricted Substances List (RSL)</u> in quantities above the maximum allowable concentration (ppm) defined in the list?

Relevant lists: Core List for all material flows; Biological Nutrient List for materials suitable for the biological cycle; further additions for Children's Products, Formulated Consumer Products, Textiles, Apparel and Jewellery.

0% Yes or data not available

100% No

SUB-UNIT
SCORING

6g. What % (by mass) of your products and materials suitable for the technical cycle 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. Responding accurately to this question may require product / material tracking, particularly if the products are no longer in company ownership.

100% Reuse/redistribution

Refurbishment/remanufacture

80% Default Industry   **100%** Upstream Industry

Recycling

40% Default Industry   **100%** Upstream Industry

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

40% Default Industry   **100%** Upstream Industry

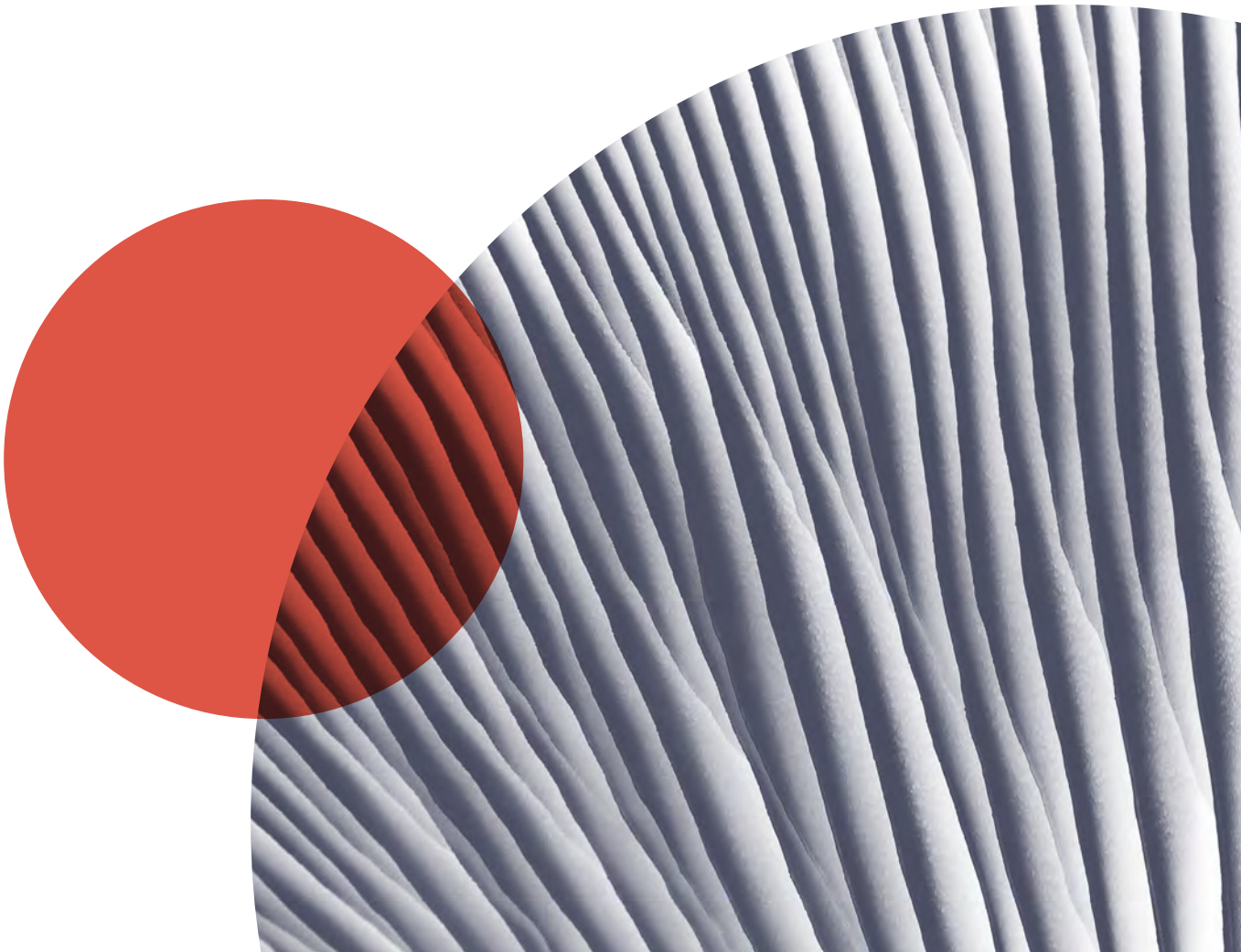**0%** None of the above (e.g. landfill, incineration, unintentional loss)

0% Data not available

SUB-UNIT

SCORING

6h. **For products that are recirculated through reuse, how many average uses do your products have before reaching end of use?**

Please provide a more detailed breakdown of the products and their average number of reuse/ refurbishment cycles.

Theme 7. Services

This theme will only be displayed if the company sells services. This theme will not be displayed to energy providers or financial institutions (Industry Classification mapping).

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. Non-revenue generating services, such as community programs, may be applicable to indicator 5e.

Consultancy and business support

☐ Advisory services on helping companies transition to a circular way of doing business

☐ 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.)

☐ Regenerative production certification (e.g. Regenerative Organic Certified)

☐ Financial advisory services in the context of circular economy

Percentage of your service revenue that is from circular "Consultancy and business support" service(s):

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 business models

Percentage of your service revenue that is from circular "Software" service(s):

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

Percentage of your service revenue that is from circular "Services using products":

Recirculation

☐ Refurbishing and maintenance (where product ownership does not change)

☐ Buy-back and take-back management

☐ Waste management service

☐ Secondary product/material market places

Percentage of your service revenue that is from circular "Recirculation" service(s):

Other

Describe your circular economy service here:

Percentage of your service revenue that is from "Other" circular service(s) as described in the text box above:

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.

Please note that the scope for this indicator is revenue generating services. Non-revenue generating services, such as community programs, may be applicable to indicator 5e.

Design out 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. Service activities that offer, enable or facilitate:

☐ Designing (as a service) products with longer use life 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 regeneratively sourced renewable energy (e.g. improving the flexibility of the electricity grid, energy storage solutions)

Describe your positive impact to circular economy here:
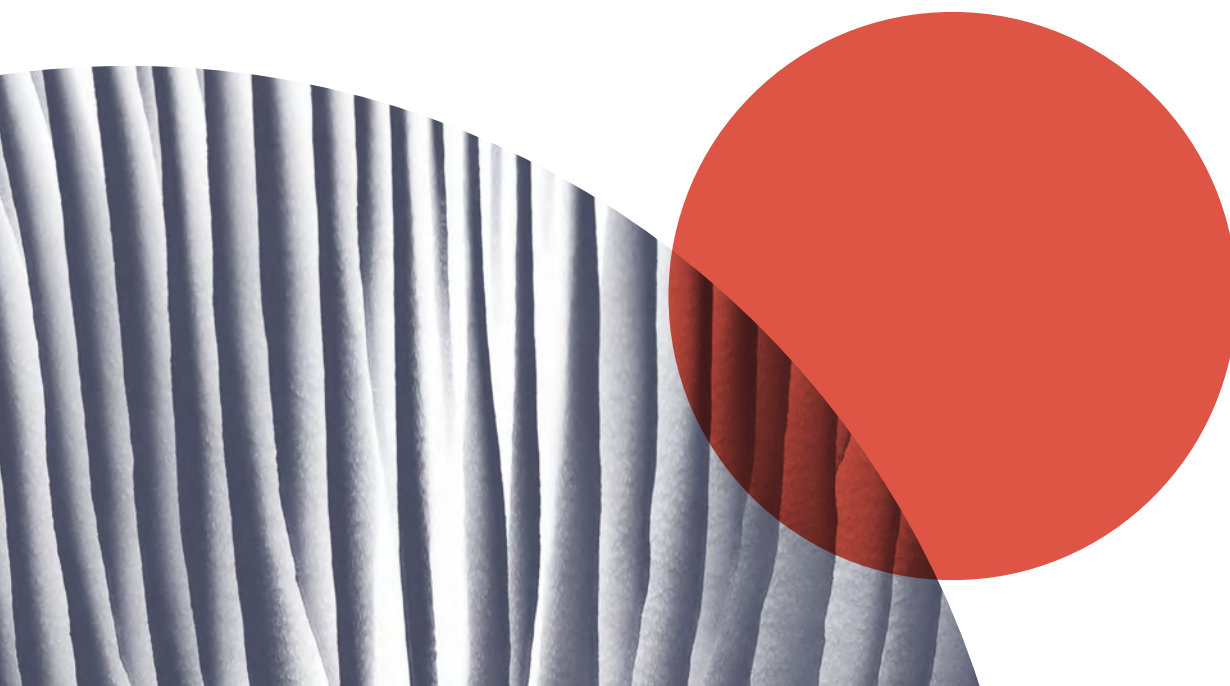
Theme 8. Plant, Property, and Equipment (PPE) Assets

The PPE assets used in your company operations (e.g. office buildings and IT equipment) are included in the scope of this theme. PPE 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.

SUB-UNIT

WEIGHTING

8a. Which plant, property, and equipment (PPE) assets do your company own and/or lease?*

- *The response to this indicator will be used to inform the display of asset groups in indicators 8b-8d.*

- *Please mention any PPE assets that do not fit into the following groups in the text box provided. This information won't be used in the assessment but will be collected to inform future iterations of this indicator.*

☐   IT equipment

☐   Textiles

☐   Furniture

☐   Buildings

☐   Heavy machinery

☐   Mid-weight machinery

☐   Light machinery

☐   Heavy transport

☐   Mid-weight transport

☐   Light transport

☐   Warehousing equipment

SUB-UNIT

WEIGHTING

8b. What amount of plant, property, and equipment (PPE) assets does your company own and/or lease?

- In the "Units" column, please provide the number of items that you own and/or lease for each asset group (m² for asset type "Buildings"). Fields left blank but previously mentioned in 8a. will be assumed to correspond to unavailable data. If no units are entered for certain asset groups, those groups will not show up in subsequent indicators 8c and 8d.

- In the "Absolute mass" column, please input the total mass of all assets within each asset group, if it is known. This information will not be used in the scoring but rather to understand the data submission capabilities of companies for future iterations of the indicators for PPE assets.

Asset Group	Units	Absolute Mass (if known)
IT equipment (1)	Number of items	
Textiles (0.01)	Number of items	
Furniture (0.1)	Number of items	
Buildings (5)	m²	
Heavy machinery (200)	Number of items	
Mid-weight machinery (100)	Number of items	
Light machinery (10)	Number of items	
Heavy transport (1000)	Number of items	
Mid-weight transport (500)	Number of items	
Light transport (50)	Number of items	
Warehousing equipment (0.05)	Number of items	

SUB-UNIT

SCORING

8c. What % (by units: #items or m² for buildings) of your plant, property, and equipment (PPE) assets are procured with the following circular procurement approaches?

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

100% Second-hand assets

50% New assets designed with the following circular design approaches:

- During-use (enter the % of PPE 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

50%
- End of functional life (enter the % of PPE 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

SUB-UNIT

SCORING

8d. What % (by units: #items or m² for buildings) of your plant, property, and equipment (PPE) assets have policies or agreements in place to enable recirculation in practice at their end-of-use in the following ways?

100% Reuse/redistribution

Refurbishment/remanufacture

80% Default Industry   **100%** Upstream Industry

Recycling

40% Default Industry   **100%** Upstream Industry

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

40% Default Industry   **100%** Upstream Industry

0% None of the above (e.g. landfill, incineration, unintentional loss)

0% Data not available

Theme 9. Water

- *This theme will only be displayed for industries that are typically associated with high water usage (see Industry Classification Mapping).*

- *See Appendix 1 of the Definitions List for a guide to the water indicators.*

SUB-UNIT
WEIGHTING

9a. Does your company deal with water flows?*

The response to this indicator determines whether or not indicators 9b, 9c, 9d, 9e and 9f are displayed.

SUB-UNIT
WEIGHTING

9b. Part 1. Please provide the total annual water inflow volume (megalitres) for your company.

SUB-UNIT
WEIGHTING

9b. Part 2. Please provide the total annual water outflow volume (megalitres) for your company.

SUB-UNIT
SCORING

9c. What % (by volume) of your annual water demand is from one 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% Non-potable water from areas that are not classified as water-stressed

0% None of the above (e.g. landfill, incineration, unintentional loss)

0% Data not available

SUB-UNIT
SCORING

9d. For which % (by volume) of your annual water demand have you evaluated the need for SMART reduction targets?

SUB-UNIT
SCORING

9e. 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 operations?

0% Have not assessed yet

25% Have assessed, currently developing plans

50% Processes in place for some of the water used in operations, or for some of the relevant resources

75% Processes in place for majority of the water used in operations and for majority of the relevant resources

0% Data not available

SUB-UNIT
SCORING

9e (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. as fertiliser, through heat exchange)?

25% Yes

0% No

SUB-UNIT

SCORING

9f. What % (by volume) of water annually used in your operations leaves your infrastructure*:

* Including third party monitoring and treatment

100% For reuse elsewhere (as part of symbiosis/cascading)

100% 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

0% None of the above/other discharge

0% Data not available

Theme 10. Energy

- *Indicators 10a and 10b are displayed to all companies.*

- *Indicators 10c and 10d will only be displayed to companies that have selected an energy industry and selected "yes" to directly producing and selling energy in 0I (see Industry Classification Mapping).*

SUB-UNIT
WEIGHTING

10a. What is the total annual energy usage (MWh) of your operations?*

This includes all forms of fuels and grid 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.

SUB-UNIT
SCORING

10b. What % of energy (electricity, heat, and fuel) for your operations is from renewable sources?

- *If your company is an 'energy producer', the scope of this indicator excludes energy produced by your company and used in your own operations, as that is covered in indicators 10c and 10d.*

- *You can use the Unit and Fuel converter to convert your total energy production into MWh.*

SUB-UNIT
WEIGHTING

10c. What is the total annual energy production (MWh) of your company?

You can use the Unit and Fuel converter to convert your total energy usage into MWh.

SUB-UNIT
SCORING

10d. What % of the energy you produce is from renewable energy sources?

You can use the Unit and Fuel converter to convert your total energy usage into MWh.

Theme 11. Finance

This theme is only displayed when a finance-related industry is selected for the company or sub-unit (see Industry Classification Mapping)

SUB-UNIT

WEIGHTING

11a. What was the total size of each of the following categories at the end of the last fiscal year (in USD)?

Lending

Fixed Income

Private Equity

Listed Equity

Other (specify)

SUB-UNIT

SCORING

11b. What % of the following categories do you screen positively for circular economy alignment?

Please refer to the EC 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 in the comments.

Lending

Fixed Income

Private Equity

Listed Equity

Other (specify)

SUB-UNIT

SCORING

11c. **What amount in each of the following categories goes toward financing the circular economy (in USD)?**

Please refer to the EC 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)