

ISO 59020:2024-05 (E)

Circular economy - Measuring and assessing circularity performance

Contents		Page
Foreword		v
Introduction		vi
1	Scope	1
2	Normative references	1
3	Terms and definitions	1
3.1	Terms related to circularity and the circular economy	1
3.2	Terms related to system, boundary and scope	2
3.3	Terms related to measurement and assessment	2
4	Principles of measuring and assessing circularity	5
4.1	Circular economy principles	5
4.2	Circularity measurement and assessment principles	6
4.2.1	General	6
4.2.2	Ensure relevant boundaries	6
4.2.3	Ensure meaningful outcome	6
5	Framework for measuring and assessing circularity performance	7
5.1	Framework introduction	7
5.2	Context of the application	7
5.3	Stage 1: Boundary setting	8
5.4	Stage 2: Circularity measurement and data acquisition	8
5.5	Stage 3: Circularity assessment and reporting	9
6	Boundary setting	9
6.1	System to be measured	9
6.2	Determining the circularity measurement and assessment goal and scope	9
6.3	Defining all resource inflows and outflows of the system in focus	10
6.4	Temporal boundary setting	12
6.4.1	General	12
6.4.2	Temporal boundaries	12
6.4.3	Measurement periods	12
6.4.4	Periodic monitoring	13
6.5	System perspective at different levels	13
6.5.1	Regional level	13
6.5.2	Interorganizational level	13
6.5.3	Organizational level	13
6.5.4	Product level	13
7	Circularity measurement and data acquisition	14
7.1	Circularity measurement taxonomy	14
7.2	Introduction to circularity indicators	16
7.3	Choice of indicators for circularity measurement	16
7.3.1	Core circularity indicators	16
7.3.2	Additional indicators to support flow measurements	18
7.3.3	Indicators to enable sustainability impact measurement and assessment	19
7.4	Indicators and value	19
7.5	Aggregation of circularity indicators	19
7.6	Data acquisition	20

7.6.1	Data acquisition steps	20
7.6.2	General requirements of acquired data	21
7.7	Documentation	22
8	Circularity assessment and reporting	23
8.1	Assessing circularity criteria	23
8.2	Steps for assessing circularity performance	24
8.3	Step 1: Review measurement results	24
8.4	Step 2: Assessing value and impact	25
8.4.1	General	25
8.4.2	Economic value	26
8.4.3	Retaining economic, environmental and social value	26
8.4.4	Adding resource value	27
8.4.5	Recovering resource value	27
8.4.6	Comparability on environmental and social impacts	27
8.4.7	Environmental comparability	28
8.4.8	Social comparability	28
8.4.9	Economic comparability	28
8.5	Step 3: Consult interested parties, users and target audiences	29
8.6	Step 4: Document and report the circularity performance assessment outcome	29
8.6.1	Transparency towards interested parties	29
8.6.2	Verifiability of information	29
8.6.3	Formatting	29
8.6.4	Reporting on hazardous substances	30
	Annex A (normative) Core circularity indicators and data measurement	31
	Annex B (informative) Additional indicators	44
	Annex C (informative) Complementary methods	53
	Annex D (informative) Circular economy and the SDGs	58
	Annex E (informative) Resource outflows not recovered by the system in focus	63
	Annex F (informative) Different types of data	66
	Annex G (informative) Guidance on basic systems calculations and aggregation	69
	Annex H (informative) Examples with illustrations	71
	Bibliography	76