

March 21st, 2019

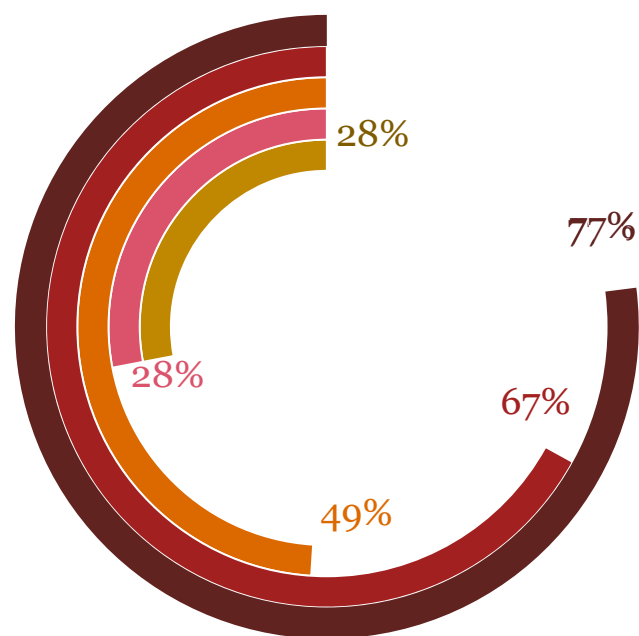
Circular metrics

G7 workshop session on non-financial reporting



Measuring circularity supports above all company performance addressing top management and customers

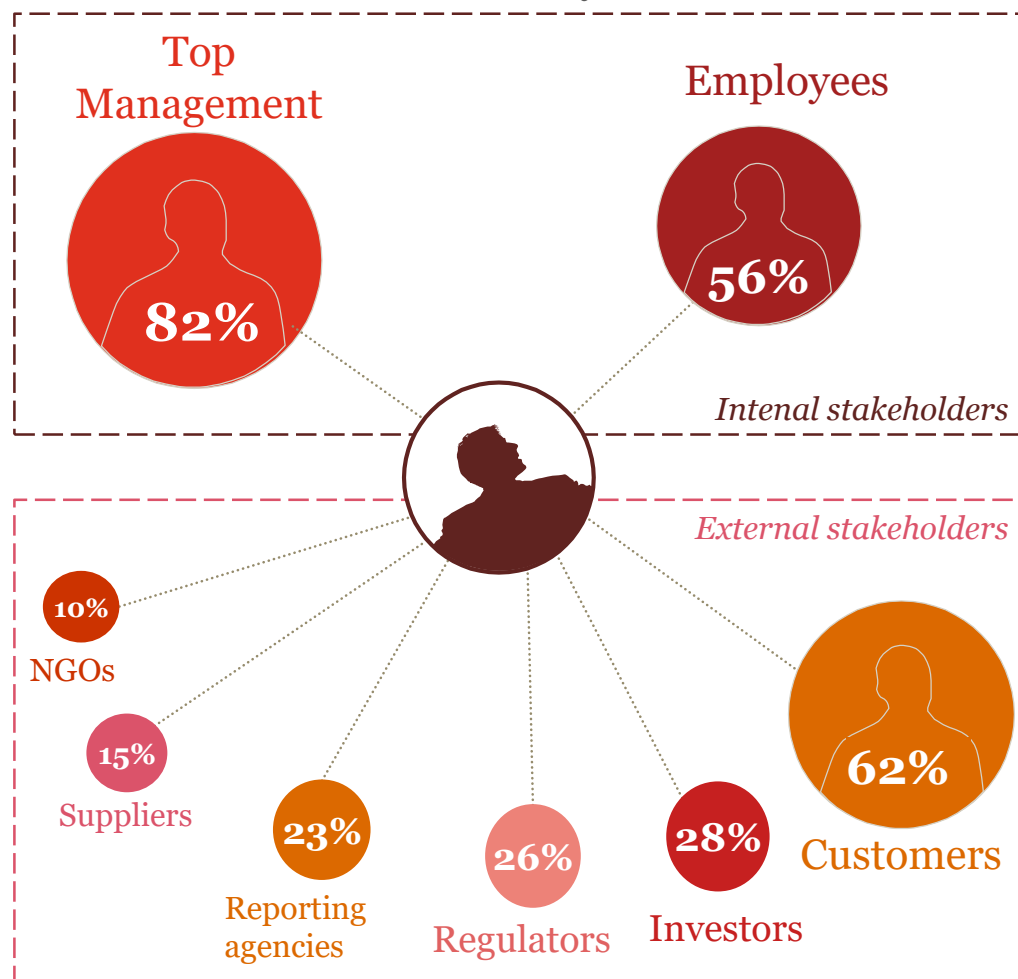
Why your company measures circularity?



- Drive Business Performance
- Justify Achievements
- Integrate accross Business
- Risque Management
- Know Impact

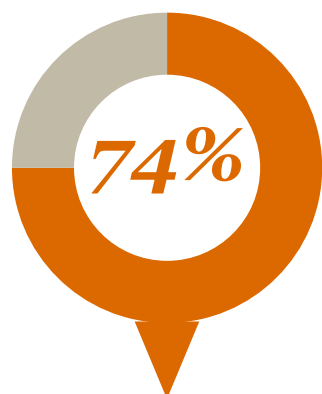
Source : WBCSD-PwC interviews with 39 companies worldwide

Which is the targeted audience when measuring circularity?



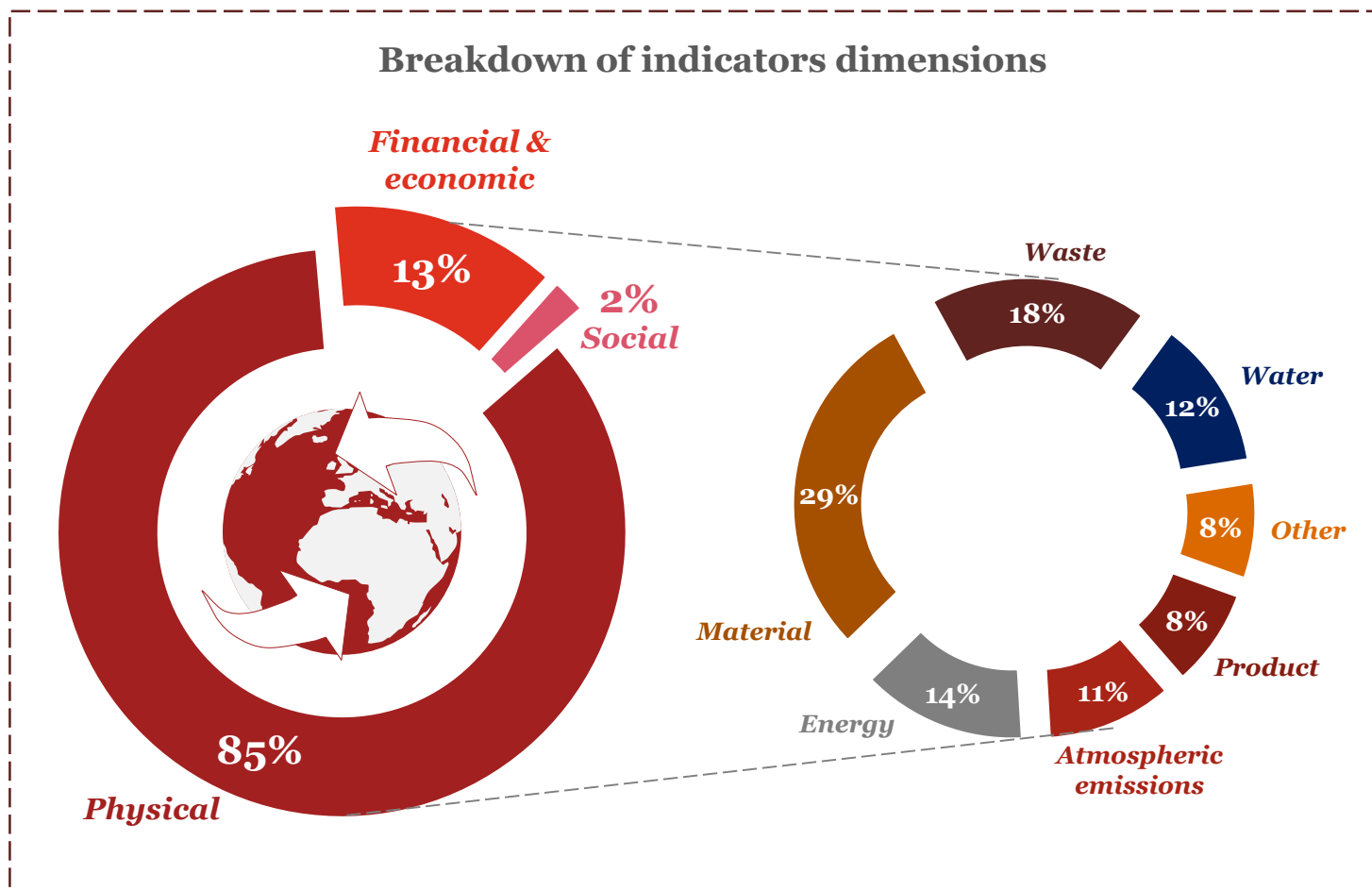
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Until now, there is not a common framework, but a variety of approaches at company level, and indicators related to a multitude of items



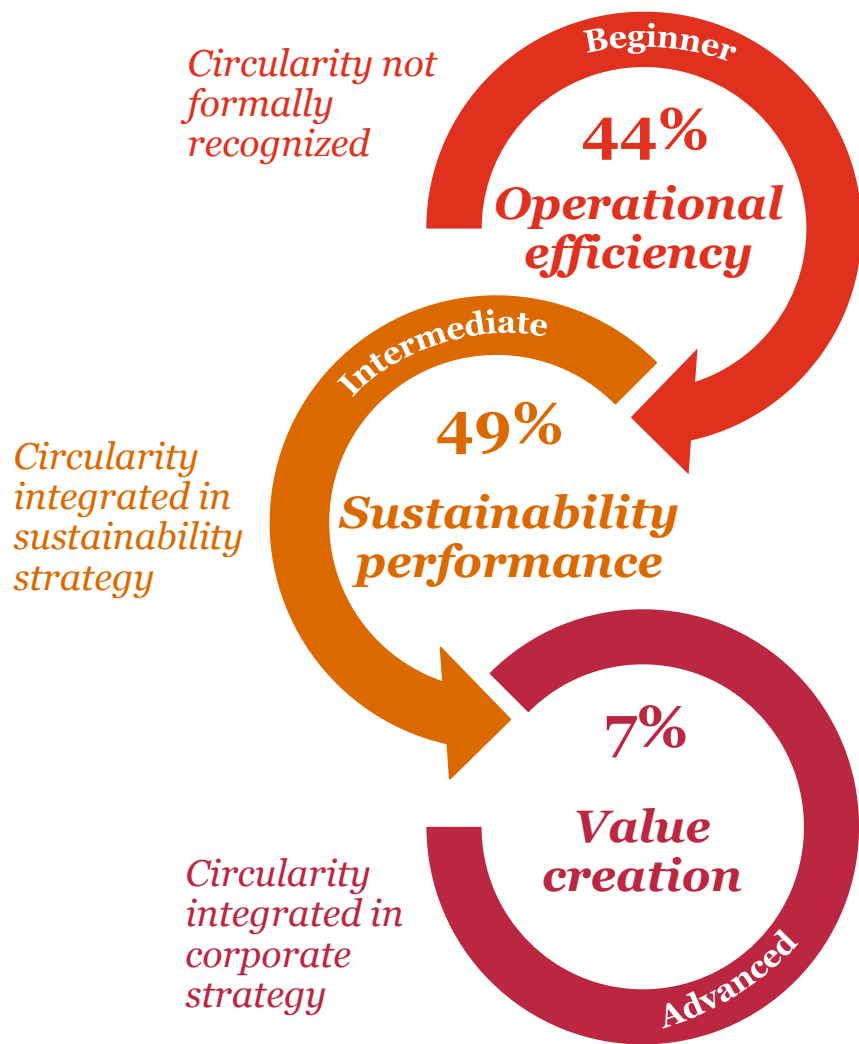
Of interviewed companies use their own framework to define « circular » metrics

Source : WBCSD-PwC interviews with 39 companies worldwide

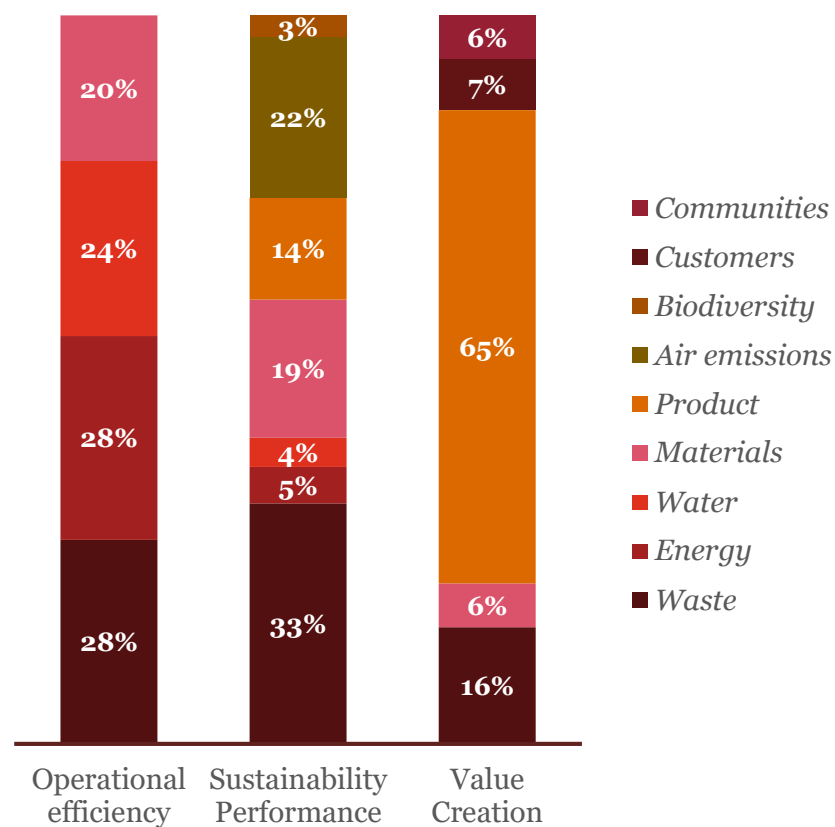


Source : WBCSD-PwC interviews with 39 companies worldwide & PwC review of 143 companies annual reports worldwide

Most advanced companies measure value creation through their circular strategy

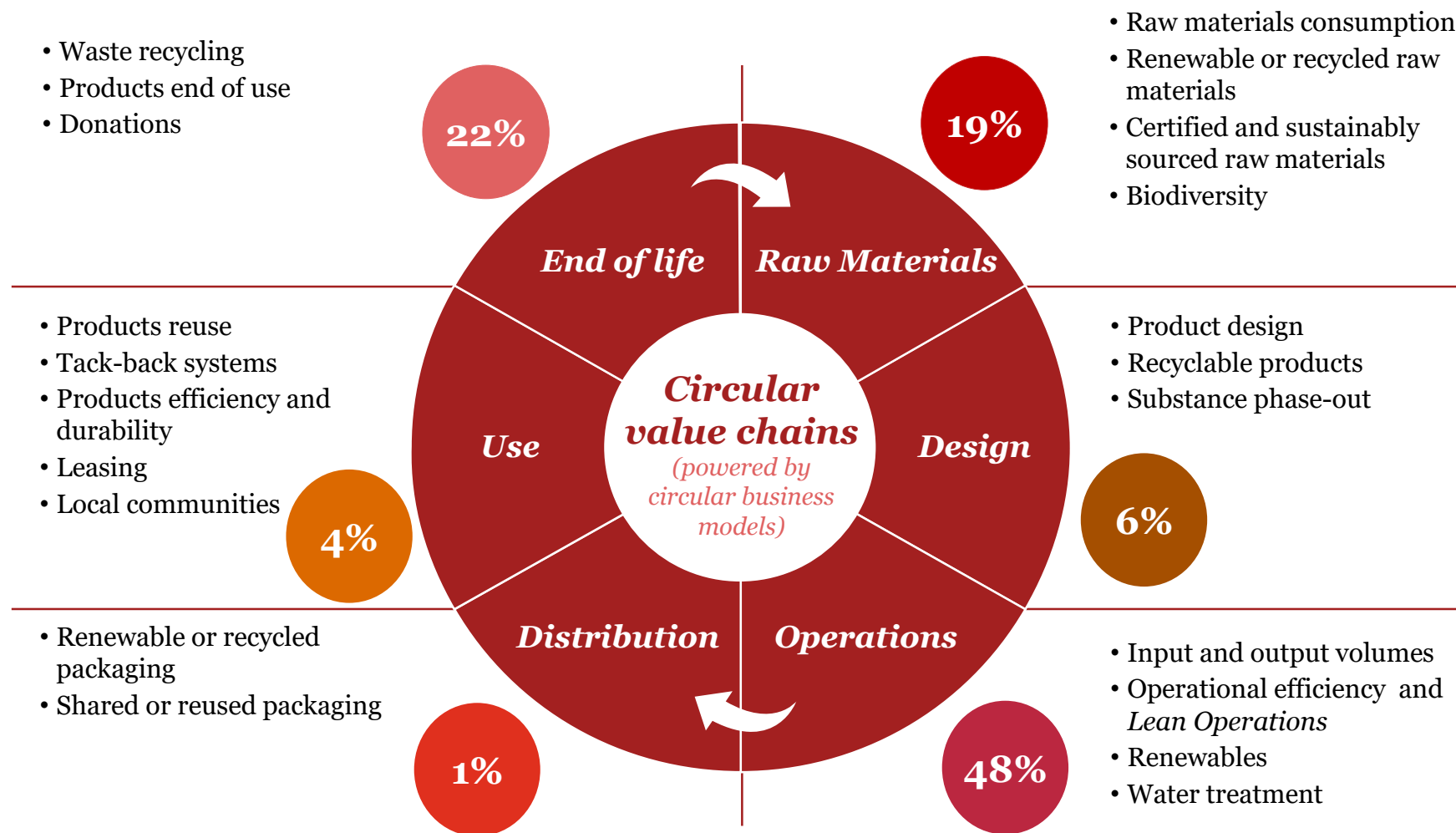


Breakdown by type of indicators and maturity level



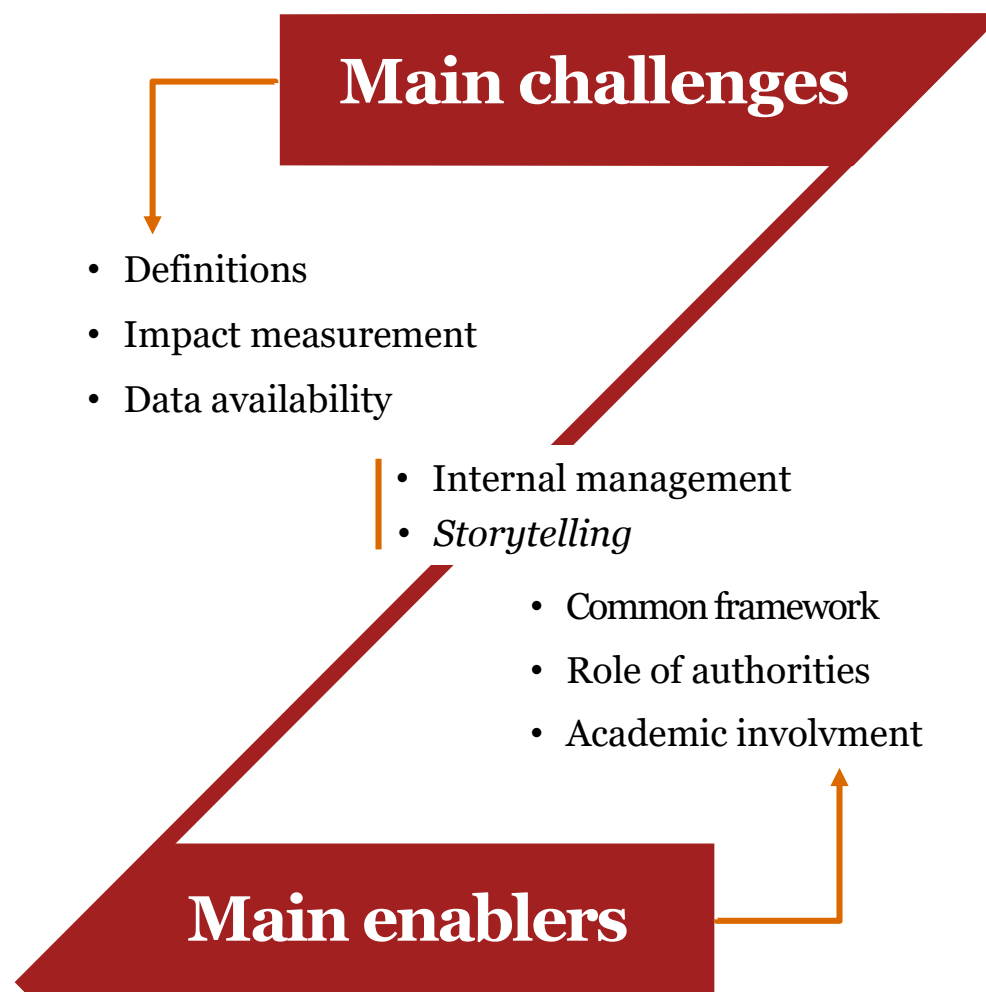
Source : PwC review of 143 companies annual reports worldwide

Indicators cover the whole value chain, mainly operations and the end of life and raw materials



Source : PwC review of 143 companies annual reports worldwide

If the need for a common framework is clearly identified, the ability to involve the whole organization and to develop a « circular » culture is a key success factor



Source : WBCSD-PwC interviews with 39 companies worldwide

Thank you



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