

FINAL DRAFT International Standard

ISO/FDIS 59004

ISO/TC 323

Secretariat: AFNOR

Voting begins on: 2024-02-20

Voting terminates on: 2024-04-16

Circular economy — Vocabulary, principles and guidance for implementation

Économie circulaire — Vocabulaire, principes et recommandations pour la mise en œuvre

Document Preview

ISO/FDIS 59004

https://standards.iteh.ai/catalog/standards/iso/45741150-d960-4eef-a0a3-20abc75ce0e2/iso-fdis-59004

RECIPIENTS OF THIS DRAFT ARE INVITED TO SUBMIT, WITH THEIR COMMENTS, NOTIFICATION OF ANY RELEVANT PATENT RIGHTS OF WHICH THEY ARE AWARE AND TO PROVIDE SUPPORTING DOCUMENTATION.

IN ADDITION TO THEIR EVALUATION AS BEING ACCEPTABLE FOR INDUSTRIAL, TECHNO-LOGICAL, COMMERCIAL AND USER PURPOSES, DRAFT INTERNATIONAL STANDARDS MAY ON OCCASION HAVE TO BE CONSIDERED IN THE LIGHT OF THEIR POTENTIAL TO BECOME STANDARDS TO WHICH REFERENCE MAY BE MADE IN NATIONAL REGULATIONS.

iTeh Standards (https://standards.iteh.ai) Document Preview

ISO/FDIS 59004

https://standards.iteh.ai/catalog/standards/iso/45741150-d960-4eef-a0a3-20abc75ce0e2/iso-fdis-59004



COPYRIGHT PROTECTED DOCUMENT

© ISO 2024

All rights reserved. Unless otherwise specified, or required in the context of its implementation, no part of this publication may be reproduced or utilized otherwise in any form or by any means, electronic or mechanical, including photocopying, or posting on the internet or an intranet, without prior written permission. Permission can be requested from either ISO at the address below or ISO's member body in the country of the requester.

ISO copyright office CP 401 • Ch. de Blandonnet 8 CH-1214 Vernier, Geneva Phone: +41 22 749 01 11 Email: copyright@iso.org Website: www.iso.org Published in Switzerland

© ISO 2024 – All rights reserved

Contents

Forew	ord			v		
Introd	luctior	1		vi		
1	Scope			1		
2	Norm	ativo r	rafaranças	1		
2						
3	1 erm	S and a Torms	related to a circular economy	I		
	3.1	Terms	s related to solutions	1 4		
	3.2	Terms	s related to resources	5		
	3.4	Terms	s related to organizations and other interested parties	8		
	3.5	Terms	s related to value creation models and design and development	9		
	3.6	Terms	s related to measurement and assessment			
4	Circu	lar eco	nomy vision			
5	Circu	lar eco	nomy principles			
-	5.1	Gener				
	5.2	Princi	iples			
		5.2.1	Systems thinking			
		5.2.2	Value creation			
		5.2.3	Value sharing			
		5.2.4	Resource stewardship			
		5.2.5	Resource traceability			
	-	5.2.6	Ecosystem resilience			
	5.3	Consid	derations of adopting the principles			
		5.3.1	General			
		5.3.2	Design and development			
		5.5.5 E 2 4	Collaboration for management of mild mation and resources			
		5.5.4	Relationship between value creation and resource use	1/ 17		
		5.3.6	Awareness of stocks and flows			
6	Action	ns that	<u>ISO/FDIS 59004</u>	<u>18</u>		
• http	6.1	Gener	al	so-iais-39004 18		
	6.2	Action	ns that create added value	18		
		6.2.1	General			
		6.2.2	Design for circularity			
		6.2.3	Circular sourcing			
		6.2.4	Circular procurement			
		6.2.5	Process optimization			
		6.2.6	Industrial, regional or urban symbiosis			
	6.3	Actior	ns that contribute to value retention			
		6.3.1	General			
		6.3.2	Reduce, reuse and repurpose			
		6.3.3	Maintenance and repair			
		6.3.4	Performance-based approaches			
		6.3.5	Snaring to intensity use			
		0.3.0	Refut Distilling			
	64	Action	ns that contribute to value recovery			
	U.T	641	General	22		
		6.4.2	Reverse logistics	22		
		6.4.3	Cascading of resources	23		
		6.4.4	Recycling			
		6.4.5	Waste management			
		6.4.6	Material recovery			
		6.4.7	Energy recovery.			

© ISO 2024 – All rights reserved

7

	6.5	Action	ns to regenerate ecosystems	25		
	6.6	Actio	ns to support a circular economy transition	25		
		6.6.1	General	25		
		6.6.2	Education and research			
		6.6.3	Innovation	26		
		6.6.4	Collaboration and networks	26		
		6.6.5	Helping users change their behaviour	26		
		6.6.6	Policy and legal system	26		
		6.6.7	Financial services	27		
		6.6.8	Digitalization	27		
	6.7	Guida	nce for resource management actions			
7	Implementation guidance					
	7.1	Overv	/iew			
		7.1.1	Implementation process	28		
		7.1.2	Incorporating circular economy principles in the implementation process	29		
		7.1.3	Levels of implementation	29		
		7.1.4	Structure of the guidance for implementation	30		
	7.2	Conte	ext and reference situation assessment	30		
		7.2.1	Overview	30		
		7.2.2	Assess the reference situation			
		7.2.3	Assess the importance of a circular economy for the organization			
		7.2.4	Assess the system conditions for transitioning towards a circular economy			
		7.2.5	Identify the risks and opportunities of a circular economy for the organization			
	7.3	Circu	lar economy purpose, mission, vision and goals definition			
		7.3.1	Create a purpose, mission and a vision that align with the circular economy			
			principles illeh Standards			
		7.3.2	Establish circular economy goals aligned with the organization's purpose,			
			mission and vision	33		
	7.4	Circu	lar economy strategic priorities and action plan development	33		
		7.4.1	Overview	33		
		7.4.2	Generate ideas and prioritize actions	33		
		7.4.3	Establish a circular economy strategy	33		
		7.4.4	Explore a value creation model	33		
		7.4.5	Assess feasibility	34		
		7.4.6	Develop an action plan for the circular economy 003-20abc75ce0e2/iso-fdis-5900	434		
		7.4.7	Develop pilot projects	35		
	7.5	Circu	lar economy implementation	35		
		7.5.1	Overview	35		
		7.5.2	Raise awareness and build capacity for action	35		
		7.5.3	Test and iterate value creation model(s)	36		
		7.5.4	Execute the action plan for a circular economy	36		
	7.6	Circu	lar economy monitoring, reviewing and reporting	36		
Annex	A (inf	ormati	ve) List of drivers			
Annex	B (inf	ormati	ve) Non-exhaustive list of examples of actions			
Annex	: C (inf	ormativ	ve) Considering a sustainable development perspective in actions	44		
Biblio	graph	y		50		
Index	·					

Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO document should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

ISO draws attention to the possibility that the implementation of this document may involve the use of (a) patent(s). ISO takes no position concerning the evidence, validity or applicability of any claimed patent rights in respect thereof. As of the date of publication of this document, ISO had not received notice of (a) patent(s) which may be required to implement this document. However, implementers are cautioned that this may not represent the latest information, which may be obtained from the patent database available at www.iso.org/patents. ISO shall not be held responsible for identifying any or all such patent rights.

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT), see www.iso.org/iso/foreword.html.

This document was prepared by Technical Committee ISO/TC 323, Circular economy.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at <u>www.iso.org/members.html</u>.

SO/FDIS 59004

https://standards.iteh.ai/catalog/standards/iso/45741150-d960-4eef-a0a3-20abc75ce0e2/iso-fdis-59004

Introduction

0.1 Background

The global economy is "linear" as it is mainly based on extraction, production, use and disposal. This linear economy leads to resource depletion, biodiversity loss, waste and harmful losses and releases, all of which collectively are causing serious damage to the capacity of the planet to continue to provide for the needs of future generations.^[28] Moreover, several planetary boundaries have already been reached or exceeded.

There is an increased understanding that a transition towards an economy that is more circular, based on a circular use of resources, can contribute to meeting current and future human needs (welfare, housing, nutrition, healthcare, mobility, etc.). Transitioning towards a circular economy can also contribute to the creation and sharing of more value within society and interested parties, while natural resources are managed to be replenished and renewed and in a sustainable way, securing the quality and resilience of ecosystems.

Organizations recognize many potential reasons to engage in a circular economy (e.g. delivering more ambitious and sustainable solutions; improved relationships with interested parties; more effective and efficient ways to fulfil voluntary commitments or legal requirements; engaging in climate change mitigation or adaptation; managing resource scarcity risks, increasing resilience in the environmental, social and economic systems), while contributing to satisfying human needs.

The ISO 59000 family of standards (see <u>Figure 1</u>) is designed to harmonize the understanding of the circular economy and to support its implementation and measurement. It also considers organizations, such as government, industry and non-profit, in contributing to the achievement of the United Nations (UN) Agenda 2030 for Sustainable Development^[29].

ISO 59004. Circular economy —	Vocabulary, principles and	d auidance for implementation
	, o o u o u u u o p i o o u o u	garaanee jer impremeneaeren

	(httns.//stand	ards itah	ail
/ ISO 59010	ISO 59020	ISO 59040	ISO 59014
Circular economy —	Circular economy —	Circular economy —	Environmental management
Guidance on the transition	Measuring and	Product circularity	and circular economy —
of business models and	assessing circularity	data sheet	Sustainability and traceability
value networks	performance		of the recovery of secondary
			materials — Principles
			Dabe75e and requirements 9004

ISO/TR 59031, Circular economy — Performance-based approach — Analysis of case studies ISO/TR 59032, Circular economy — Review of existing value networks

Figure 1 — ISO 59000 family of standards

0.2 Relationship between this document, ISO 59010 and ISO 59020

This document, ISO 59010¹) and ISO 59020²) are interconnected, as shown in <u>Figure 2</u>, and support organizations in implementing a transition towards a circular economy.

¹⁾ Under preparation.

²⁾ Under preparation.



Figure 2 — Relationship between this document, ISO 59010 and ISO 59020

0.3 Purpose and the outline of this document

This document gives guidance for any kind of organization. It describes the main terms and definitions (see <u>Clause 3</u>), a circular economy vision (see <u>Clause 4</u>), the circular economy principles (see <u>Clause 5</u>), provides practical guidance on actions that contribute to a circular economy (see <u>Clause 6</u>) and guidance to implement a circular economy in any kind of organization (see <u>Clause 7</u>).



ISO/FDIS 59004

https://standards.iteh.ai/catalog/standards/iso/45741150-d960-4eef-a0a3-20abc75ce0e2/iso-fdis-59004

iTeh Standards (https://standards.iteh.ai) Document Preview

ISO/FDIS 59004

https://standards.iteh.ai/catalog/standards/iso/45741150-d960-4eef-a0a3-20abc75ce0e2/iso-fdis-59004

Circular economy — Vocabulary, principles and guidance for implementation

1 Scope

This document defines key terms, establishes a vision and principles for a circular economy, and gives guidance, including possible actions, for an organization to implement.

It is applicable to organizations seeking to understand and commit or contribute to a circular economy while contributing to sustainable development. These organizations can be either private or public, acting individually or collectively, regardless of type or size, and located in any jurisdiction, or position within a specific value chain or value network.

2 Normative references

There are no normative references in this document.

3 Terms and definitions

ISO and IEC maintain terminology databases for use in standardization at the following addresses:

- ISO Online browsing platform: available at https://www.iso.org/obp
- IEC Electropedia: available at <u>https://www.electropedia.org/</u>

3.1 Terms related to a circular economy

<u>SO/FDIS 59004</u>

recovering, retaining or adding to their value (3.1.7), while contributing to sustainable development (3.1.1)

Note 1 to entry: *Resources* (3.1.5) can be considered concerning both stocks and flows.

Note 2 to entry: The inflow of *virgin resources* (3.3.2) is kept as low as possible, and the circular flow of resources is kept as closed as possible to minimize *waste* (3.3.6), *losses* (3.3.7) and *releases* (3.3.8) from the economic system.

3.1.2

economic system

system (3.1.22) by which a society organizes and allocates *resources* (3.1.5)

Note 1 to entry: The economic system can vary depending upon the geographic region or governmental jurisdiction.

Note 2 to entry: This can include the regulation of resources and the production, use and disposal of these resources.

3.1.3

social system

system (3.1.22) by which human beings are expected to undertake different types of tasks in order to achieve common goals within a society

3.1.4 environmental system

systems (3.1.22) of the natural environment that interact, encompassing biotic and abiotic components

Note 1 to entry: In particular, this includes the atmosphere, *biosphere* (<u>3.1.19</u>), hydrosphere, cryosphere, pedosphere and lithosphere.

3.1.5

resource

asset from which a *solution* (3.2.1) is created or implemented

Note 1 to entry: Depending on the context, reference to "resource" includes "raw material", "feedstock", "material" or "component".

Note 2 to entry: For the purpose of this document, asset refers to physical resources such as *natural resources* (3.3.1), *virgin resources* (3.3.2), *recoverable resources* (3.3.3) and *recovered resources* (3.3.5).

Note 3 to entry: Resource includes any energy type (e.g. the energy content or energy potential of materials).

Note 4 to entry: Resources can be considered concerning both stocks and flows.

3.1.6

circular flow of resources

systematic cycling of the provision and use of *resources* (3.1.5) within multiple *technical* (3.1.20) or *biological cycles* (3.1.21)

Note 1 to entry: The biological and technical cycles represent loops into the complex *system* (3.1.22) of resource flows in the economy.

3.1.7

value gain(s) or benefit(s) from satisfying needs and expectations, in relation to the use and conservation of *resources* (3.1.5)

EXAMPLE Revenue, savings, productivity, sustainability, satisfaction, empowerment, engagement, experience, public health, trust.

Note 1 to entry: Value is relative to, and determined by the perception of, those *interested party(ies)* (3.4.2) able to capture it.

Note 2 to entry: Value can be financial or non-financial, e.g. social, environmental, other gains or benefits.

Note 3 to entry: Value is dynamic over time.

[SOURCE: ISO 56000:2020, 3.7.6, modified — "gain(s) or benefit(s)" replaced "gains" and "use and the conservation of resources" replaced "resources used" in the definition. "public health" added to the example. "those interested party(ies) able to capture it" replaced "the organization and interested parties" in Note 1 to entry. Example added in Note 2 to entry. Notes 3 to 5 to entry deleted. New Note 3 to entry added.]

3.1.8

recover value

process (3.5.5) to recuperate the *value* (3.1.7) of the object of consideration

3.1.9

retain value

process (3.5.5) to maintain the *value* (3.1.7) of the object of consideration

3.1.10

add value process (3.5.5) to increase the value (3.1.7) of the object of consideration

3.1.11

sustainable development

development that meets the environmental, social and economic needs of the present without compromising the ability of future generations to meet their own needs

Note 1 to entry: Derived from the Brundtland Report^[28].

[SOURCE: ISO Guide 82:2019, 3.2]

3.1.12

resilience

ability to endure, resist, adapt to or recover from disruptive events or conditions, whether natural or anthropogenic

Note 1 to entry: Resilience of an *ecosystem* (3.1.17) relates to its ability to resist or rebuild itself after some form of disruption without shifting into a qualitatively different state.

3.1.13

principle

fundamental basis for decision-making or behaviour

[SOURCE: ISO 26000:2010, 2.14]

3.1.14

circular

aligned with the *principles* (3.1.13) for a *circular economy* (3.1.1)

Note 1 to entry: Objectives and goals for a circular economy can be defined with respect to the principles for a circular economy.

3.1.15

circularity

degree of alignment with the principles (3.1.13) for a circular economy (3.1.1)

3.1.16

environment

surroundings in which an *organization* (3.4.1) operates, including air, water, land, *natural resources* (3.3.1), flora, fauna, humans, and their interrelationships

Note 1 to entry: Surroundings can be described in terms of biodiversity, *ecosystems* (3.1.17), climate or other characteristics.

[SOURCE: ISO 14001:2015, 3.2.1 modified — Note 1 to entry deleted and Note 2 to entry renumbered accordingly.]

3.1.17

ecosystem

dynamic complex of communities of plants, animals and microorganisms and their non-living *environment* (3.1.16), interacting as a functional entity

[SOURCE: ISO 14050:2020, 3.2.3]

3.1.18

technosphere

sphere or realm of human technological activity which results in a technologically modified *environment* (3.1.16)

[SOURCE: ISO 21930:2017, 3.8.4, modified — Note 1 to entry deleted.]

© ISO 2024 – All rights reserved

3.1.19 biosphere

part of the *environmental system* (3.1.4) that is capable of supporting life

[SOURCE: BSI 8001:2017, 2.7, modified — "environmental system" added and "in which living organisms exist" deleted.]

3.1.20

technical cycle

cycle(s) within the *social system* (3.1.3) through which *resources* (3.1.5) are used, recovered, restored and utilized within existing or new *solutions* (3.2.1)

Note 1 to entry: Resources flow into and within a technical cycle, which involves activities such as sharing, maintenance, *reuse* (3.5.17), *repair* (3.5.16), *remanufacturing* (3.5.21) and *recycling* (3.5.24).

3.1.21

biological cycle

cycle(s) through which biological nutrients are utilized by living organisms and subsequently restored into or within the *biosphere* (3.1.19) in a way that rebuilds *ecosystem* (3.1.17) *resilience* (3.1.12) and natural capital and enables the regrowth of *renewable resources* (3.3.10)

Note 1 to entry: Such cycles can involve, at various stages, *cascading* (3.3.15), *composting* (3.3.18), *anaerobic digestion* (3.3.17) or the extraction of bio-chemicals.

Note 2 to entry: Natural capital refers to the renewable and *non-renewable* (3.3.7) *natural resources* (3.3.1) (e.g. plants, animals, air, water, soils, minerals) that combine to yield a flow of benefits to people, including various ecosystem services such as producing oxygen, capturing carbon dioxide, purifying water, nutrient cycling, etc.

3.1.22

system

set of interrelated or interacting elements / Standards.iteh.ai)

[SOURCE: ISO 9000:2015, 3.5.1]

3.1.23

system in focus

system (3.1.22) that is defined by selected system boundaries and is the subject of a *circularity measurement* (3.6.4) and a *circularity assessment* (3.6.5)

Note 1 to entry: Four system levels are being used for measuring and assessing *circularity performance* (<u>3.6.3</u>): regional, interorganizational, organizational and product level.

3.2 Terms related to solutions

3.2.1

solution

product (3.2.2) or *service* (3.2.3), or a combination thereof, that fulfils a need of an *interested party* (3.4.2)

3.2.2

product

physical-based object designed for or utilized with a purpose

Note 1 to entry: A product can be, for example:

- goods of any type;
- hardware (e.g. engine mechanical part, spare parts, consumables);
- electrical or electronic hardware devices or components (e.g. computers, communication equipment and sensors);
- processed materials (e.g. lubricant, cement).

3.2.3 service activity designed or executed with a purpose

Note 1 to entry: Services have intangible elements. Provision of a service can involve, for example:

- an activity performed on a tangible *product* (<u>3.2.2</u>) supplied to a *customer* (<u>3.4.3</u>) (e.g. automobile to be repaired; the income statement needed to prepare a tax return);
- the creation of ambience for the customer (e.g. in hotels and restaurants).

Note 2 to entry: Knowledge transfer and financial management as well as digital software tools or programs and databases are considered as services.

3.2.4 life cycle

consecutive and interlinked stages in the life of a solution (3.2.1)

Note 1 to entry: The interlinked stages can include acquisition of *natural resources* (3.3.1), design, production, transportation or delivery, use, *reuse* (3.5.17), *remanufacturing* (3.5.21) and *recycling* (3.5.24).

Note 2 to entry: Within a *circular economy* (3.1.1), traditional linear life cycle understanding is transformed by the thinking that a life cycle can consist of several *end of use* (3.5.29) (e.g. multiple use cycles) and eventually ends at the *end of life* (3.5.30, 3.5.31).

3.2.5

life cycle perspective

life cycle thinking

consideration of the *circularity aspects* (3.6.1) relevant to a *solution* (3.2.1) during its *life cycle* (3.2.4) which includes consideration of the relevant environmental, social and economic impacts

Note 1 to entry: The main idea in applying a life cycle perspective is to improve the *circularity performance* (3.6.3) of a solution by considering its use of *resources* (3.1.5) and related emissions in relation to relevant environmental, social and economic impacts. This can facilitate links between the economic, social and environmental dimensions within an *organization* (3.4.1) and through its entire *value chain* (3.5.2).

Note 2 to entry: In measuring and assessing the circularity performance of a *system* (<u>3.1.22</u>), a life cycle perspective should be applied.

https://standards.iteh.ai/catalog/standards/iso/45741150-d960-4eef-a0a3-20abc75ce0e2/iso-fdis-59004 Note 3 to entry: This perspective should include all stages of *technical* (<u>3.1.20</u>) or *biological cycles* (<u>3.1.21</u>) over appropriate timescales that are related to that system.

3.3 Terms related to resources

3.3.1 natural resource

resource (3.1.5) occurring in nature

Note 1 to entry: Natural resources usually have not been subjected to any human-related processing or modification.

Note 2 to entry: Natural resources are acquired or extracted from the *environment* (3.1.16) or nature (the geosphere or *biosphere* (3.1.19)) into the *technosphere* (3.1.18) and emissions to air, water or land are released from the technosphere into the environment.

3.3.2

virgin resource

primary resource

natural resource (3.3.1) or energy that is used as a *resource* (3.1.5) for the first time as input in a *process* (3.5.5) or for creating a *solution* (3.2.1)

Note 1 to entry: Virgin resources can be either a *renewable resource* (3.3.10) or *non-renewable resource* (3.3.11).

Note 2 to entry: Using virgin resources to produce a material does not result in that material being considered a virgin resource when first used, notwithstanding other terminology used, depending on the context, i.e. "virgin material" or "primary material".

3.3.3

recoverable resource

resource (3.1.5) that can be recovered and used again after it has already been processed or used

Note 1 to entry: Recovery can be undertaken to *recover* (<u>3.1.8</u>), *retain* (<u>3.1.9</u>) or add value (<u>3.1.10</u>).

Note 2 to entry: A recoverable resource can provide no *value* (3.1.7) and be considered *waste* (3.3.6).

3.3.4

non-recoverable resource

resource (3.1.5) that cannot be recovered and used again after it has been processed or used

Note 1 to entry: Resources can be non-recoverable at time due to technological, economical, environmental, social or regulatory infeasibility.

3.3.5

recovered resource

secondary resource

resource (3.1.5) that is obtained from one that has already been processed or used

Note 1 to entry: Recovery can be undertaken to recover (3.1.8), retain (3.1.9) or add value (3.1.10).

Note 2 to entry: A recovered resource may provide no value (3.1.7) to the holder (3.4.5) and be considered waste (3.3.6).

Note 3 to entry: Other terminology used, depending on the context, includes "secondary material."

3.3.6 waste

(https://standards.iteh.ai)

resource (3.1.5) that is no longer considered to be an asset as it, at the time, provides insufficient *value* (3.1.7) to the *holder* (3.4.5)

Note 1 to entry: The holder can choose to retain, discard or transfer the waste.

Note 2 to entry: Value can be assigned to waste as a result of a need from another *interested party* (<u>3.4.2</u>), at which point the resource is no longer considered waste.

Note 3 to entry: The assignment of value to waste as a resource is linked, in part, to the available technology (e.g. landfill mining).

Note 4 to entry: Some regulations require the holder to dispose of certain types of waste, while others assign value to waste.

Note 5 to entry: Because resources include the energy content or energy potential of materials, such energy, when liberated during a *process* (3.5.5) and not recovered for another use, can be considered a waste.

3.3.7

losses

unmanaged outflows of a *resource* (3.1.5) from the *system in focus* (3.1.23) that are not recovered

Note 1 to entry: For the purpose of measuring *circularity performance* (3.6.3), losses can be estimated.

Note 2 to entry: Losses can happen at any stage of the *life cycle* (<u>3.2.4</u>), such as wear and tear in the use stage (e.g. tire abrasion, microplastic).

3.3.8

releases

managed emissions to air and discharges to water or land from the *system in focus* (3.1.23)

Note 1 to entry: Releases can be solid, liquid or gaseous.