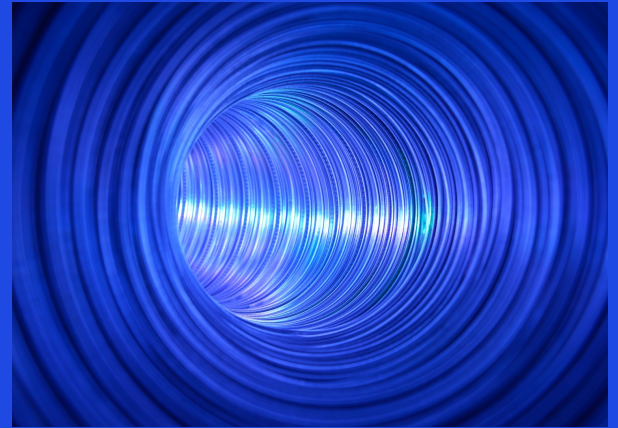




Make your circular performance visible

KPMG Circularity Tracker



Unlock the value of circularity

At the center of circular thinking is a simple idea: when we switch from a linear to a circular economy, we can help extend the life of natural resources, while also helping to reduce waste and returning resources into the system in a self-sustaining way. For organizations, circularity marks the next step in becoming a truly sustainable business.

Committed to helping organizations take this step and transition to a low carbon, climate positive future, KPMG firms, in collaboration with Microsoft, bring you KPMG Circularity Tracker.

Incorporating circular thinking into your transformation agenda can help unlock hidden value and potential benefits, such as:

Enhanced cash flows –

Revenue from circular products, can lower costs through circular sourcing and efficiency measures, plus help reduce capital expenditure

Enhanced access to capital –

Access to capital sources on favorable terms

Employer of choice –

Enhanced recruiting and retention of talent

Reputational value –

Positive image in the eyes of existing and prospective investors, business partners and customers

Competitive differentiator –

Demonstration of industry leadership, benefit to society, and long-term competitive advantage over peers

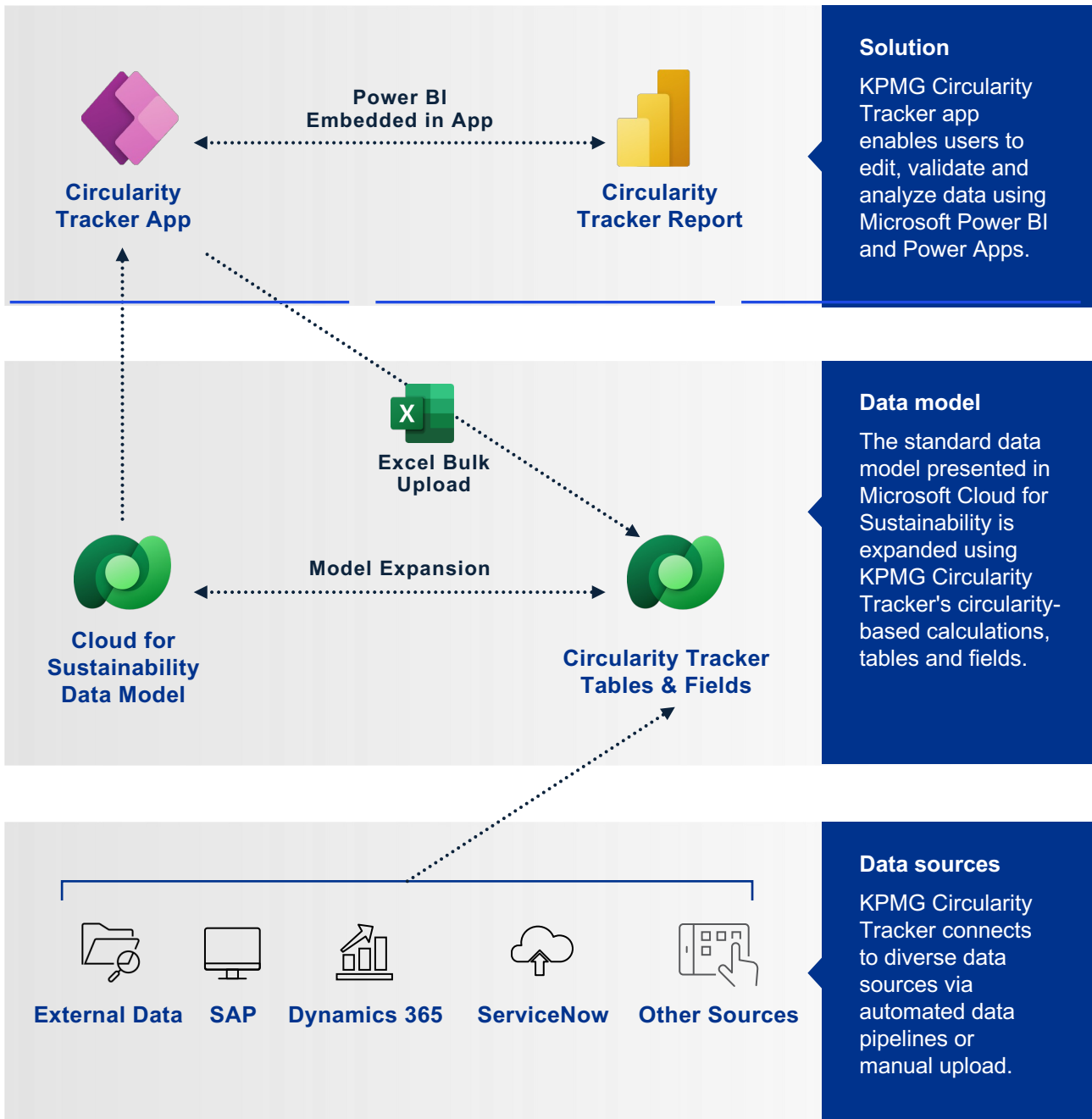
Building the future through circular data

KPMG Circularity Tracker is a low carbon, future-ready tool for organizing and enhancing circularity across your organization. It helps automate data collection from diverse sources and performs model-based data calculations using universally accepted measurement frameworks for circularity performance, such as the Circular Transition Indicators (CTI) framework. This trusted, open-source methodology – developed by the World Business Council for Sustainable Development with the support of KPMG firms – is used for definitions and calculations. At the same time, the tool is flexible and can be tailored to company-specific metrics or reporting standards such as the Corporate Sustainability Reporting Directive (CSRD).

Beyond measuring and tracking circularity at various levels of your enterprise, from products and locations to materials and more, KPMG Circularity Tracker also provides comparisons across products and insights on how to help reduce primary resource use and waste generation.

In helping to define your organization's circularity baseline and prioritize focus areas for action and improvement, KPMG Circularity Tracker can help you accelerate your organization's transition to the circular economy, while aiming to drive efficiency, innovation, and competitive advantage. It can also allow companies to scale their circularity performance tracking across their businesses and portfolio.

KPMG Circularity Tracker – architecture



A tool that tracks circularity performance across value chains

The WBCSD CTI framework enables the assessment of circular performance along three pillars. These are predefined in KPMG Circularity Tracker, but can be easily enhanced with company specific or additional metrics:



KPMG Circularity Tracker, enabled by Microsoft Cloud for Sustainability and the Microsoft Power Platform, helps structure your organization's inflow and outflow data, and calculates the outcome per indicator. It handles the complexity of data originating from different sources within the company like Azure or ERP, bill of material, product passports, company specific data lakes and databases, as well as third-party information points, which previously required manual input. An integration with Microsoft Cloud for Sustainability and other tools are also a possibility with Circularity Tracker. The results illustrate how effectively your organization closes the loop, and highlights areas where recovery rates can be improved.

Not only does KPMG Circularity Tracker help assess your circular performance, it also helps steer your organization towards resilient and future-proof business practices.

Integrating circularity into your business practice

KPMG Circularity Tracker can help you if you are looking to:

- Measure and enhance your circular performance
- Replace time-consuming manual data collection and processing with an automated solution
- Monitor circular performance improvement over time, as opposed to relying on a 'snapshot' of performance within a limited time frame
- Generate insights and transparency in an increasingly complex ESG landscape, including the increasing regulatory drive for disclosing circular performance.
- Demonstrate your organization's commitment to achieving circularity and transitioning to a climate positive future

Advocating circularity in the service sector

To date, circularity has focused largely on the manufacturing and productive sectors. Identifying an opportunity to develop a use case for the service industry, and specifically for management and professional services organizations, KPMG in the Netherlands is using KPMG Circularity Tracker to measure and manage the circularity of laptop computing within its business.

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