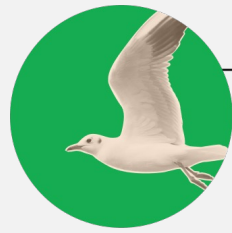


CSRD Prep Series: Circularity

Webinar

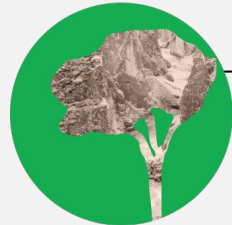


About Nexio Projects



Strategy Development

- Materiality Assessment
- Supplier Engagement
- ESG Gap Analysis
- Strategic implementation
- Sustainability Training Programme
- Outsourced Sustainability Manager



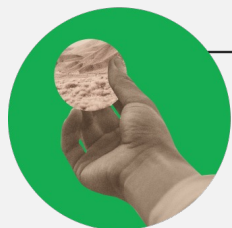
Climate Change

- Organisation Carbon Footprint
- Product Carbon Footprint
- CDP
- Science Based Targets
- Carbon Neutrality
- Climate Risk Assessment
- Climate Gap Analysis



ESG Reporting

- GRI Standards
- ESG & Integrated Reporting



Ratings & Certifications

- EcoVadis Assessment
- BCorp Assessment
- UNGC Assessment
- ISO Standards

Years

5

Of delivering successful sustainability solutions to our clients.

Sectors

20+

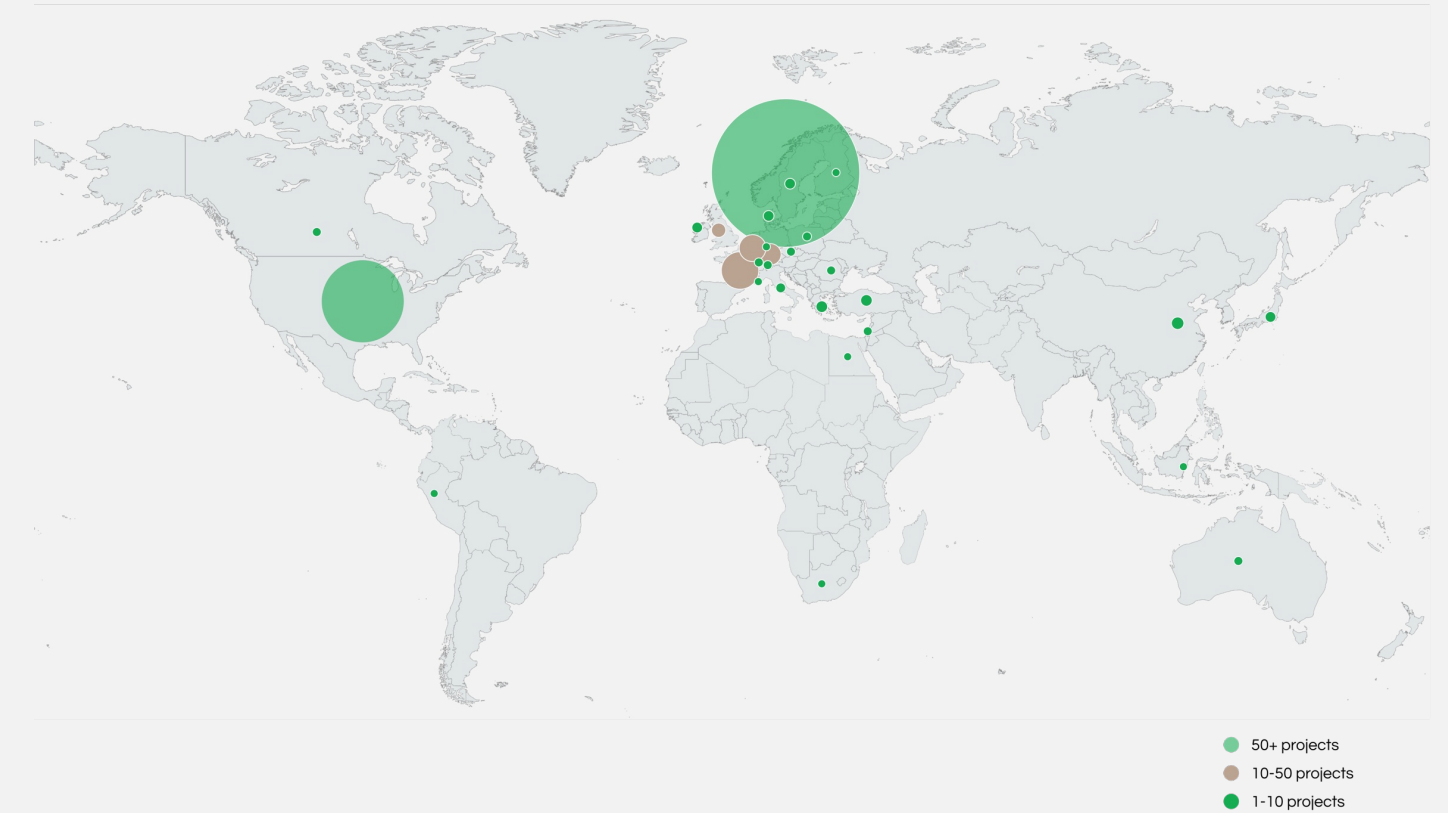
In which we have gained expertise, including the legal & financial, logistics, chemical and public sectors.

Projects

200

From EcoVadis assessment support to ESG Reporting and Carbon Footprint Assessments since 2018.

Figure 1. Projects completed by Nexio Project in 2022 per location

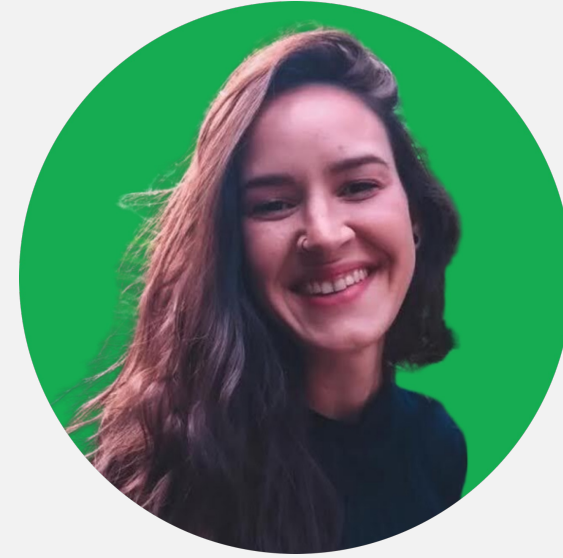


Countries

25+

Where we've built strong partnerships and provided services in over 5 languages.

Our speakers



**Ana
Bittar**

Sustainability Consultant
Nexio Projects



**Thomas
van der Molen**

Senior Sustainability Consultant
Nexio Projects

At the end of this webinar, you will...

- ✓ Understand what is circularity and how to approach it
- ✓ **Know** the CSRD [draft] reporting requirements on Circularity
- ✓ **Have insights** into a practical example to get concrete KPIs to report on



01 Introduction

02 What is circularity?

03 CSRD & Circularity

04 Examples

05 Q&A

Agenda

01

Introduction to CSRD

The scope of the CSRD



EU listed companies or large EU company (or subsidiary).

Large companies meet at least 2 out of the 3 criteria:

✓ **€40M+** Revenues

✓ **€20M+** Balance Sheet

✓ **250+** FTEs

Expected timeline



	2024	2025	2026	2027	2028	2029
The new CSRD is fully enforced and the Reporting Standards are published.	●					
Organisations that were previously requested to disclose under the NFRD start reporting according to the new CSRD.	Disclosure on 2024 data.	●				
Large entities non subject to the NFRD start reporting from 2026 onwards.		Disclosure on 2025 data.	●			
Listed SMEs and small credit institutions and insurance organisations start reporting from 2027 onwards.			Disclosure on 2026 data.	●		
All non-EU organisations with significant activities in the EU, reporting from 2029 onwards.					Disclosure on 2028 data.	●



Current status



- First package on European Sustainability Reporting Standards are out
- EU Commission is consulting EU bodies and Member States to review the draft standards
- Final standards is planned for adoption in June 2023



02

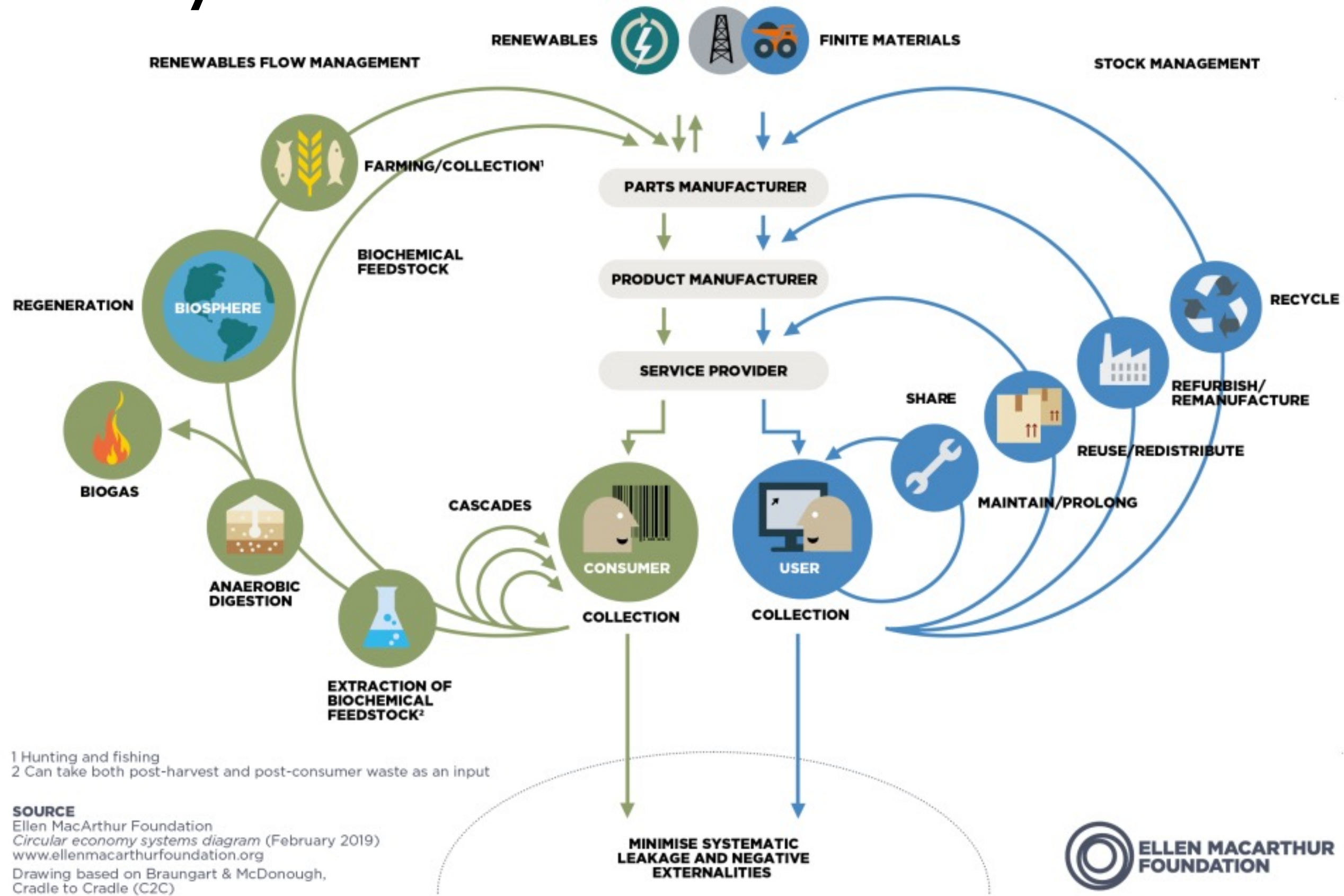
**What is
circularity?**

Definitions

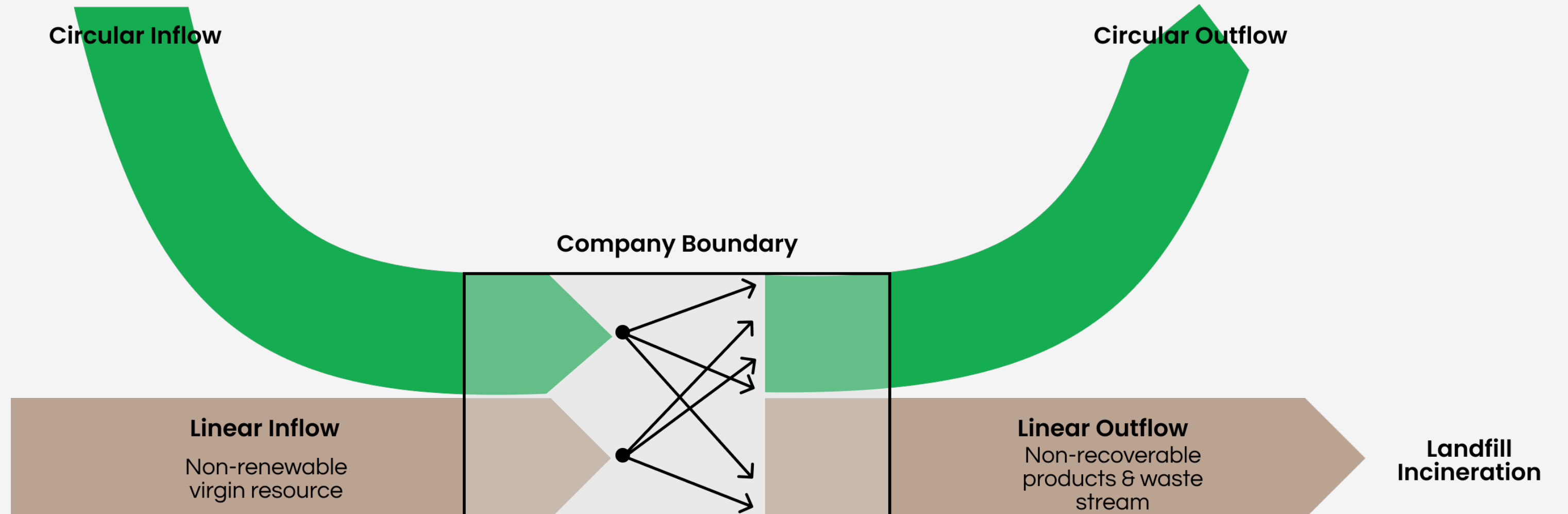


Circular economy uses a systemic approach to maintain a circular flow of resources, by regenerating, retaining or adding to their value, while contributing to sustainable development.

Circular Economy



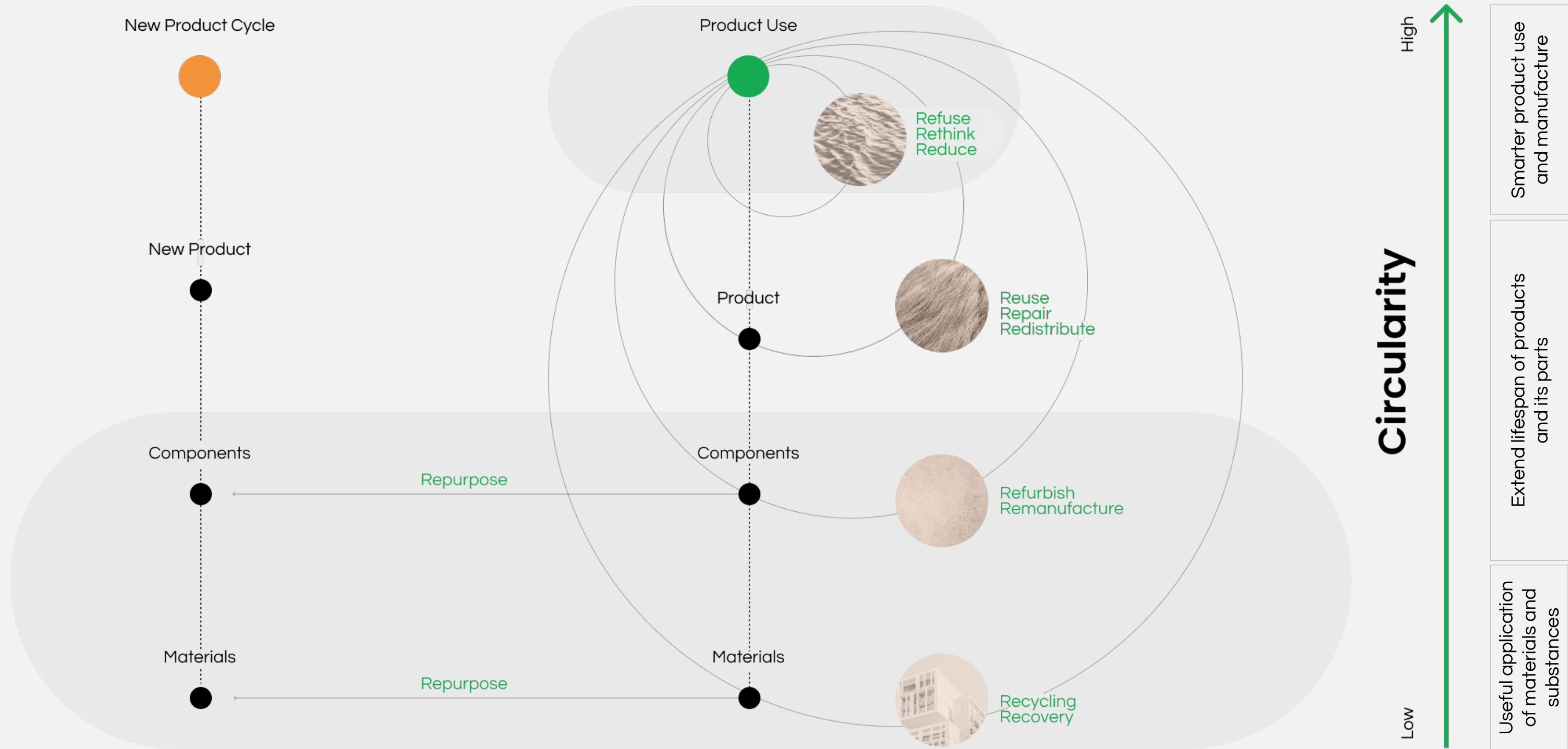
Material flows



Resources Inflows
Resource that enters the organization's infrastructure.

Resources Outflows
Resource that leaves the organization's infrastructure

11-R Circularity Model



03

**CSRD &
Circularity**

Key message

Impact of
resource use

Actions to align
business with
circular
economy

Risks &
opportunities of
adapting to CE

Time-horizon of
risks &
opportunities

Disclosure requirements

Topic	Disclosure Requirements	
Strategy & Business Model	Resource use & CE integration in the business model	
Impacts, Risks & Opportunities	Process to identify resource use and impacts	Resource use and CE-related impacts, risks & opportunities

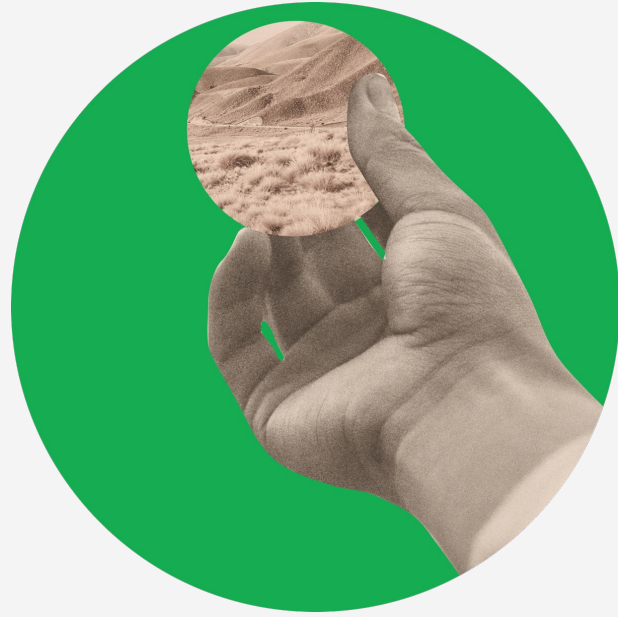
Disclosure requirements

Topic	Disclosure Requirements		
Policies, targets, action plans, resources	Policies implemented to manage resource use	Measurable targets for resource use	Action plans

Disclosure requirements

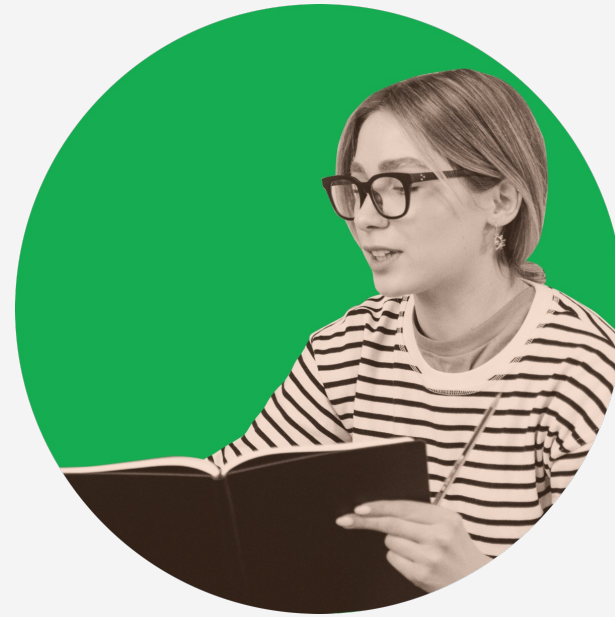
Topic	Disclosure Requirements		
Performance measurement	Resource inflows	Resource outflows	Waste & emissions
	Resource value strategy	Circular enablers	Taxonomy regulations
	Financial opportunities		

What to report



Financial Effects

- Financial effects of transitioning to circular value chain



Implementation Process

- CE-related Policies
- CE targets
- Actions to achieve targets



Performance Measurement

- Inflows
- Outflows
- Kg of waste

04

Examples

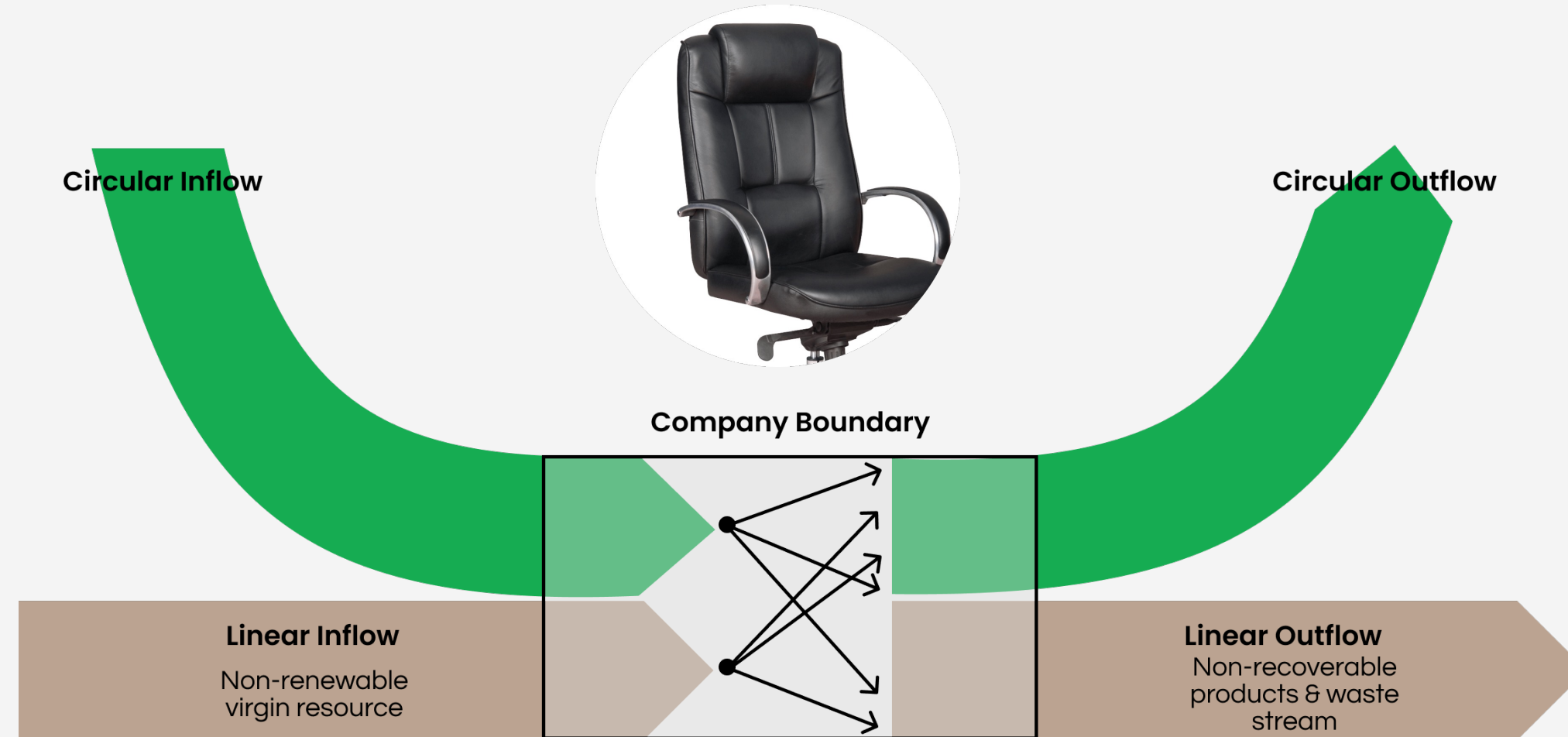
Example



Material flows & Performance Measurement

What can be used?
Bill of Materials (BOM),
product passports, LCAs

- 30kg of recycled plastic
- 30kg of recycled aluminium
- 20kg of reused leather
- 50kg of reused fabric
- 50kg of virgin leather
- 20kg of raw nylon
- 50kg of raw polyester



What can be used?
LCAs, waste management data

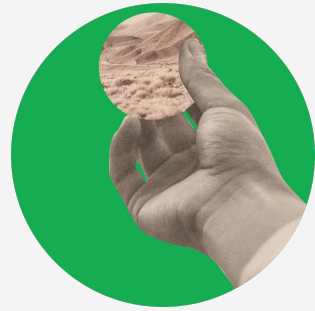
- 100kg of circular parts of products
- 80kg of linear parts of products
- 20kg of leather waste to be reused
- 10kg of plastic waste to be recycled
- 10kg of polyester waste to be repaired
- 20kg of mixed materials
- 10kg of solvents, acids, metals

CSRD KPIs to report on

- Total inflow: 250kg
- Renewable and recycled materials: 60kg (24%)
- Reused product parts: 70kg (28%)

- Total materials used in finished products: 180kg
- Materials designed to be circular: 100kg (55%)
- Total outflow waste: 70kg
- Circular and/or recoverable materials: 40kg (57%)
- Linear, non-recoverable waste: 20kg (28%)
- Hazardous waste: 10kg (14%)

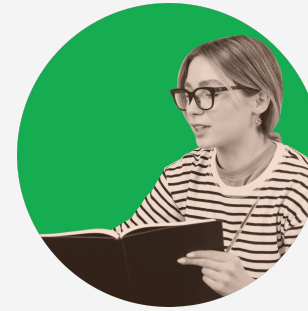
What to report



Financial Effects

Track and report the following KPIs:

- Increase/decrease of expenses based on:
 - cost of procurement and production from previous years
 - cost of changing suppliers, materials, machinery
 - cost of production following new guidelines
- Estimate of cost for following years
- Sales increase/decrease after launching circularity



Implementation Process

- CE policy example:

As a company, we want to ensure the ability to recover our product partial or totally, respecting Earth's boundaries. Our goal is to reduce the amount of virgin, non-renewable material sources we use in our production, and to continuously design products that can be easily dismantled.

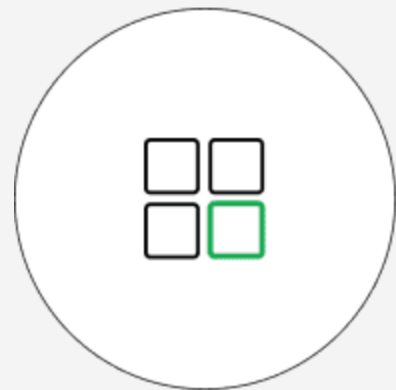
We do it by giving preference to the following materials (in order): production scraps; recovered products or product parts; procured certified renewable and/or biobased materials; other procured materials.

- CE targets and actions examples

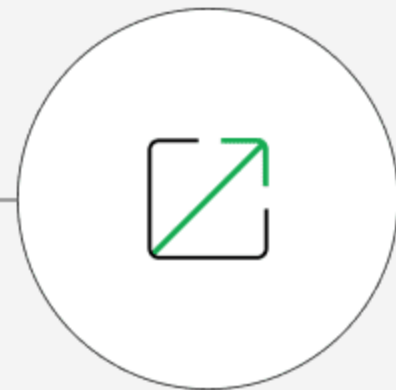
To have 80% of our production materials sourced from our own production and reused products by 2025. This will be done by a) partnering up with our main customers to bring back old products to be dismantled; and b) reusing the scraps from our production.

How to get started

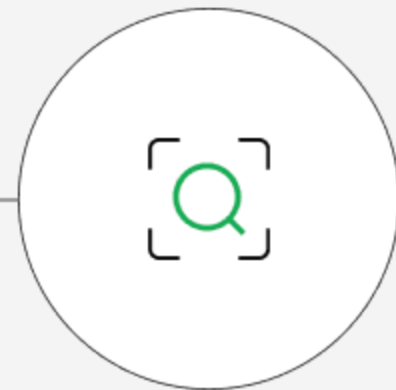
01
Understand
resource
impact



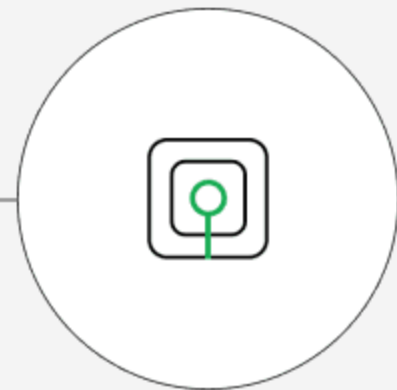
02
Define linear
processes & CE
opportunities



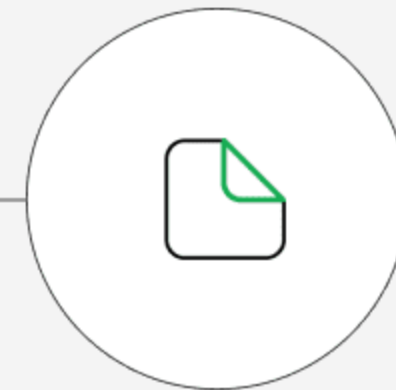
03
Identify hotspots for
action



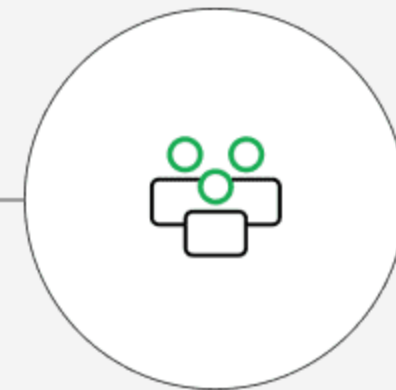
04
Create short-
medium-long term
roadmap



05
Develop policies and
targets



06
Create a
monitoring
dashboard



LCA & Circularity tools



Additional materials



SUSTAINABILITY NEWS / AWARENESS & EDUCATION / STRATEGY & REPORTING

Reporting on Risks & Opportunities



SUSTAINABILITY NEWS / AWARENESS & EDUCATION / STRATEGY & REPORTING

Reporting on Past Performance & Goals

Contact



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Sustainability in motion