



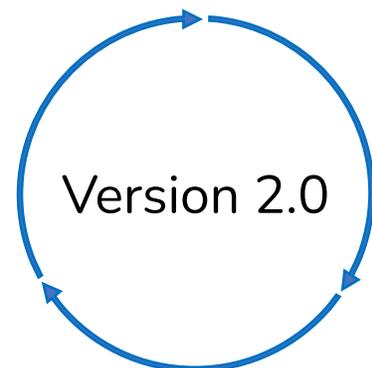
# Guidelines

to Report Contributions of Circular Economy Initiatives to the Sustainable Development Goals





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## Abbreviations and acronyms

<b>HDPE</b>	High density polyethylene
<b>IAF</b>	International Accreditation Forum
<b>INC</b>	Intergovernmental Negotiating Committee
<b>LDPE</b>	Low density polyethylene
<b>PCL</b>	Polycaprolactone
<b>PDD</b>	Project Description Document
<b>PET (or PETE)</b>	Polyethylene terephthalate
<b>PLASTICS</b>	Plastics Industry Association
<b>PP</b>	Polypropylene
<b>PS</b>	Polystyrene
<b>PVC</b>	Polyvinylchloride
<b>SDGs</b>	Sustainable Development Goals
<b>UN</b>	United Nations
<b>UNEA</b>	United Nations Environment Assembly
<b>VVB</b>	Validation and Verification Body

## 1 Introduction

Within the framework of the 2030 Agenda for sustainable development, organisations from all over the world, including companies and governments, have come together to set a vision and objectives to combat pollution caused by waste, mainly plastic waste, to thus achieving a circularity of materials.

These initiatives have laid the foundations for far-reaching voluntary cooperation, but they are not enough. A binding international approach is needed to amplify current efforts and level the playing field, to bring about change on an industrial scale and end waste pollution (Ellen Macarthur Foundation, 2021a).

Therefore, at UNEA 5.2<sup>1</sup>, in March 2022, UN member states agreed to adopt a mandate for an Intergovernmental Negotiating Committee (INC) to develop a legally binding UN Treaty on contamination of plastic materials. However, the completion of this agreement is projected for the end of 2024.

Consequently, Global Zero Waste and Cercarbono have developed the Voluntary Programme on Circular Economy, which is conceived as an instrument to fight pollution generated by waste and that contributes to the achievement of the Sustainable Development Goals (SDGs) through the recovery of products and materials throughout the value chain, with which Circular Credits are traded to support the financing of materials reduction and recirculation projects.

Therefore, the ***Tool to Report Contributions of Circular Economy Initiatives to the Sustainable Development Goals***, hereinafter ***SDGs Tool***, seeks to offer project's holders or developers a practical way to report the way in which their activities contribute to different fields of social, environmental, and economic development. Likewise, it offers Circular Credits buyers valuable information when it comes to differentiating between credits generated in the same activity with the additional guarantee that the project contributes to the fulfilment of the goals established in the SDGs.

The holder or developer of the project must attach evidence that demonstrates the existence and magnitude of said contribution in some area of sustainable development. The Validation and Verification Body (VVB) chosen to verify the project performs a review of the report, the evidence, and the logical link between the established project

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<sup>1</sup> The fifth session of the United Nations Environment Assembly (UNEA-5) was held with a two-step approach. The first session of UNEA-5 (UNEA-5.1) was held online from 22-23 February 2021, and the resumed face-to-face session of UNEA-5 (UNEA-5.2) took place online in Nairobi from 28 February to March 2, 2022. The United Nations Environment Assembly is now preparing for its sixth session to be held from February 26 to March 1, 2024, at the United Nations Environment Programme headquarters, in Nairobi, Kenya. (UNEP - UN Environment Programme, 2022).

activities and the SDGs, to approve or reject each self-declared contribution. In this way, SDGs Tool requires rigor and precision, without requiring an independent formal validation or verification process. With these inputs, the programme can certify the contribution that the projects make to the SDGs.

The SDGs Tool has been elaborated from different bibliographic sources, particularly sources that establish the links between the circular economy and sustainable development and the collection of data from various studies on the link between the circularity of materials and specific areas of development (Gardetti, M. and Gabriel, M., 2020).

The theoretical basis of the relationship between the projects and the SDGs for each circularity activity is described below. As well as how to use the SDGs Tool.

## 2 Scope

The SDGs Tool is aimed at projects holders or developers, who must report the co-benefits within the framework of the SDGs expected by the project activity in the verification stage which were effectively achieved during its implementation.

Project activity(ies)<sup>2</sup> included are:

a) Reduction of materials:

- Reject
- Rethink
- Reduce

b) Recirculation of materials, which includes:

- Reuse
- Repair
- Refurbish
- Remanufacture
- Repurpose
- Recycling

Due to their relevance, 13 of the 17 SDGs have been considered to report the contributions by the projects in the activities covered by the programme.

To use the SDGs Tool, the project must be registered in EcoRegistry and during the validation stage it must have related the SDGs relevant to the project activity. In the verification stage, the VVB will review the implementation of the tool and the expected SDGs that have been previously validated.

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<sup>2</sup> The differences that exist between these actions or project activities are established in the **Protocol of the Voluntary Programme on Circular Economy**.

### 3 Conceptual framework: links between the circularity of materials and sustainable development

#### 3.1 Two agendas with binding potential

The links between the circularity of materials and sustainable development are multiple and complex. The 2030 Agenda and the new agreement under construction to fight plastic pollution are the two international reference frameworks on the matter. Both refer to the intersections between these agendas and the need to promote them at the same time. However, mobilising the agendas in parallel is a challenge for governments, companies, and other types of organisations, even more so as the second one is under construction. The voluntary market for circularity of materials is no stranger to this challenge.

In one way or another, materials circularity initiatives have repercussions on economic, environmental, social, and institutional aspects. The literature that relates these agendas indicates that *the circular economy is a framework of systemic solutions that contributes to the delivery of the United Nations Sustainable Development Goals (SDGs)* (Ellen MacArthur Foundation, 2021b). In this sense, the circularity of materials is essential to achieve SDG 12 (ensure sustainable consumption and production patterns) and provides benefits in eleven other SDGs, including SDG 9 (build resilient infrastructures, promote inclusive and sustainable industrialisation and foster innovation) (Ellen MacArthur Foundation, 2021b).

In addition, the programme adopts as a reference the ISO 59004, ISO 59010 and ISO 59020 Standards, which establish clear guidelines for measuring and assessing material circularity. These standards facilitate the identification of key factors that impact the social, environmental and economic dimension, optimising their contribution to the achievement of the Sustainable Development Goals (SDGs).

According to CoCircular (2022), the main material circularity actions that contribute to the SDGs are:

- Industrial symbiosis and creation of industrial nuclei where all businesses take advantage of the energy and waste discarded by others, to take advantage of them in various functions, thus extending their useful life (Goals 3.9, 7.3, 9.4 and 12.4).
- Waste reduction (Goals 12.3 and 12.5).
- Reduction of consumption and excessive production (Goals 8.4 and 9.4).
- Favouring and caring for the environment and the natural ecosystem, reducing the action of the human being in the environment and facilitating its expansion (Goals 15.1, 15.2 and 15.5).
- Transition towards renewable energy sources (Goals 7.2 and 7.3) and provide energy for everyone, including small developing nuclei (Goal 7.1).

- The implementation of the 9Rs model, preserving the capacities and functions of the materials, allowing to preserve and even improve the quality of the product (Goals 8.4 and 12.4).
- Creation of sustainable cities and merge between the industry and the natural environment (mutual benefit) (Goals 9.2 and 11.6).
- Conservation and recovery of natural resources (Goal 12.2).
- Protection of underwater life (targets 14.2 and 14.a).

### 3.2 Positive and negative links

The correlation between circularity of materials (reduction and recirculation) and sustainable development is not always positive, that is, the link can be positive or negative. Some project activities have co-benefits in terms of sustainable development, while others may represent an obstacle to the achievement of a certain SDG. Furthermore, the same project activity can contribute to certain areas of sustainable development and negatively impact others (Gonzales *et al.*, 2018). Efforts must be made to ensure that project activities do not generate net damage to the surrounding areas or communities, in social, environmental, or legal aspects, due to the benefits of reduction or recirculation of materials achieved.

### 3.3 Influence of project activities on the co-benefits

The nature of the link between the results of reduction and recirculation of materials and sustainable development in the projects is not necessary, but contingent. In other words, projects holders or developers can influence the co-benefits that their activity(ies) generate. Therefore, the holders or developers must take into account when designing or implementing the project, the potential negative effects that the co-benefits can generate, since, in a given social, environmental, and economic context, they can influence the observed impact on sustainable development.

In this sense, all the principles that projects must consider, established in the **Protocol of the Voluntary Programme on Circular Economy**, must be considered, especially taking into account that of no net harm. Therefore, projects must not only report the SDGs in which they have had positive effects, but all those that apply in the corresponding activity (reduction or recirculation), thus demonstrating that their activities have not caused damage in the SDGs that did not achieve a net positive impact.

## 4 Use of the Tool to report contributions to the Sustainable Development Goals

### 4.1 Filling out the tool

The process of completing the tool consists of 4 steps.

- Step 1. Identify material SDGs by activity.
- Step 2. Fill out the SDGs Tool.
- Step 3. Attached Evidence Form.
- Step 4. Approval by the VVB.

Each of the steps is described in detail below.

#### **Step 1. Identify SDGs by activity**

Users of the SDGs Tool must validate the type of activity to which the project belongs, on which contributions are going to be reported. Due to the great variety of projects within the programme eligible activities, users must choose which of the 13 SDGs apply to their project activity. For example, SDG 12 (Responsible production and consumption) applies to different types of plastic, the indicators that will be found in the SDGs Tool associated with SDG 12 will be the same. In each type of material, according to the type of project activity(ies) defined by the holder or developer of this, one will be able to identify the material SDGs and report the contribution generated in them, considering as mentioned above, verify in all SDGs that apply that no net harm is caused. It is ideal that not only one SDG is chosen, the indicator sheet lists all the SDGs that are considered relevant for the programme.

#### **Step 2. Fill out the SDGs Tool**

Once the user knows the SDGs on which they can report contributions, the holder or developer of the project must fill out the SDGs Tool ([Figure 1](#)).

The SDGs Tool is designed in Excel format, made up of four tabs: **(i)** Introduction: where there is a general guide to fill out the tool. **(ii)** Report: contains the basic information on the project that must be completed, as well as the matrix of contributions to the SDGs<sup>3</sup>. **(iii)** Example: the correct way to fill out the matrix of contributions to the SDGs is described as an example. **(iv)** SDG indicators: list of indicators that the user can use to report contributions to the SDGs. Note that the user can choose from the list of indicators they consider relevant for their project.

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<sup>3</sup> In case of having more than one activity per project it is necessary to fill in a report sheet for each activity of the project, this is done by duplicating the report sheet.

**Figure 1.** Example of the SDGs Tool.





**Tool to Report Contributions of Circular Economy Initiatives to the Sustainable Development Goals**

**Version 2.0**

**Presentation**

This tool makes it possible to report the contributions of circular economy initiatives to the achievement of the SDGs. Contributions are reported through the indicators in which Projects on Circular Economy Materials have a positive impact.

**Tool structure**

Sheet 1 - Introduction: presentation, structure and instructions to use the tool.  
 Sheet 2 - Report: form to be filled out by projects holders or developers to report contributions to the SDGs.  
 Sheet 3 - Example: use of the Tool to report contributions of circular economy initiatives to the SDGs.  
 Sheet 4 - SDG Indicators: list of indicators to take into account to report project's contributions to the SDGs.  
 Word Document - "Attached Evidence Form": format to include all the evidence that supports the contributions to the SDGs.

**Color code**

	User input values.
	Drop down list.
	Must not be modified by the users.

**Instructions to use the tool**

- 1) Fill in the key information of the project.
- 2) Select the type of material of the project, the goals and indicators to which the project contributes.
- 3) Quantify project's contributions to the SDGs.
- 4) Indicate the continuity or evolution of the contributions reported through the theory of change.
- 5) Indicate the title of the evidence as it appears in the format ("Attached Evidence Form").

**Step 3. Attached Evidence Form**

Once the SDGs Tool has been filled out correctly, the holder or developer of the project must fill out the Attached Evidence Form to provide supporting evidence to the programme, which makes it possible to indicate that the contributions claimed with the SDGs Tool are true.

**Figure 2.** Attached Evidence Form.





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**Tool to Report Contributions of Circular Economy Initiatives to the Sustainable Development Goals**

**Attached Evidence Form**

**Instructions**

- I. Format:
  - A. Base text in Nunito 11 point font.
  - B. Pdf format.
  - C. File name:  
Submission date (day.month.year)\_Evidence\_SDG\_project code.pdf.  
Example: [04.09.2023\\_Evidence\\_SDG\\_50.pdf](#).
  
- II. Each reported contribution must have at least one supporting document.
  
- III. Types of eligible evidence:
  - A. Referenced documents of public access, such as project documents for the reduction or recirculation of materials available on the Cercarbono website (monitoring reports, validation, or verification reports, etc.).
  - B. Internal documents of the entity that develops the project with date and letterhead signed by the proponent/owner of the project.
  - C. Formal documents issued by project suppliers, clients, or allies, ideally referenced in the project description document.
  - D. Formal documents issued by third parties such as banks, insurance companies or government agencies, according to each case.
  - E. Other types of evidence may be accepted, depending on the case, by the VVB that reviews the report.

**Step 4. Approval by the VVB**

This is the last stage to make effective the report of the contributions to the SDGs of the project. Once the tool and the supporting evidence are sent correctly, the VVB will approve the contributions or comments will be made to the holder or developer of the project so that the corresponding adjustments can be made.

## 4.2 Approval of contributions

- Roles: once all the corresponding information has been received to report the contributions to the SDGs, the VVB will carry out a review of the information provided by the holder or developer of the project.
- Rubric criteria: the review of the information provided by the holder or developer of the project will be evaluated under the following rubric, considering three components:

- A. Causal relationship.
- B. Indicators and contributions to the SDGs.
- C. Evidence.

**Figure 3.** SDGs Tool Review Rubric.





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### SDGs Tool Implementation Review Rubric

Instructions: this rubric consolidates the criteria that must be considered to accept or reject each contribution of the Project on Circular Economy Materials to the Sustainable Development Goals, presented by the holders or developers through the SDGs Tool. **The signed and completed form must be submitted in Acrobat (pdf) format. If you wish, you can delete these instructions in the final version.**

Project \_\_\_\_\_

Reporting period \_\_\_\_\_

Reporting date \_\_\_\_\_

VVB \_\_\_\_\_

Validator/  
verifier \_\_\_\_\_

Criteria	Passed (yes/no)	Comment in case of not approved for improvement or clarification
<b>A. Theory of change</b>		
1. Validate coherence of the qualitative explanation - theory of change - logical link between project activity and SDG goal/indicator.		
2. Check coincidence with one or more previous monitoring periods of the project.		
3. The logical link is established unambiguously between a project activity and the SDGs; it does not contemplate activities carried out outside the framework of action of the project and the SDGs (example: social responsibility of a company).		

## 5 Scope and limitations of the SDGs Tool

### 5.1 Information

The information provided by the holder or developer of the project will be reviewed in accordance with the guidelines established in this document. However, given the mandatory nature of this contribution report, the information will be verified.

### 5.2 Monitoring

The indicators supplied by the holder or developer of the project fulfil the monitoring function; In no case can one speak of an impact caused or generated, one can speak of monitoring and statistically inferential relationships. To affirm the impact, it is necessary to provide much more robust evidence that at no time does this document attempt to collect, review or verify.

### 5.3 Mandatory

The completion of the SDGs Tool is mandatory. It was created for the purpose of projects holders or developers and users to report their contributions to the SDGs.

### 5.4 Temporality

At the time of filling out, there must be consistency in the temporality of the contributions and the evidence. That is, if the tool is completed for a certain period, for example, from 1 January 2024 to 1 May 2024, the attached evidence must be contained within said period, as well as all the additional information that allows supporting the contribution.

### 5.5 Additionality of contributions

Contributions to the SDGs must be expressed in terms of the project. That is, the indicators that are reported must come from it. It is not possible to report contributions that correspond to other projects or to the company's headquarters.

## 6 Validity of SDGs Tool

The tool applies to project that are in the validation or verification process, with the support of a contract signed with the VVB. The projects already registered in EcoRegistry, will be able to implement it in the following verification processes.

## 7 References

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## 8 Document history

Version	Date	Comments or changes
1.0	26.01.2023	Initial version of the document exposed in public consultation from 26.01.2023 to 25.02.2023.
1.1	05.05.2023	Final version with integrated comments from the public consultation.
2.0	04.03.2025	Version aligned to the ISO Circular Economy Standards: ISO 59004:2024, ISO 59010:2024 and ISO 59020:2024. Replacement of the acronyms VPCE, PCEM and CEC by their full names. Change Global Zero Waste logo.

## 9 Annexes

### Annex 1. Sustainable Development Goals

The SDGs are a universal call to action to end poverty, protect the planet and improve the lives and prospects of people around the world. In 2015, all United Nations Member States approved 17 Goals and 169 proposed targets as part of the 2030 Agenda for Sustainable Development, which sets out a plan to achieve the Goals by 2030. Currently, progress is being made in many places, but, in general, the measures aimed at achieving the Goals are still not advancing at the speed or scale necessary (United Nations Organisation (UN, 2022). The proposed SDGs are:

