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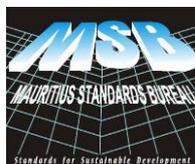
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**Circular economy — Guidance on the  
transition of business models and  
value networks**

ICS: 03.100.01; 13.020.20

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**Mauritius Standards Bureau  
Moka**

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## National foreword

This Mauritian Standard is identical with the International Standard **ISO 59010:2024**, *Circular economy — Guidance on the transition of business models and value networks*. It was adopted by the Mauritius Standards Bureau on the recommendation of the **Circular Economy Standards Committee**. The standard was approved by the **Standards Council** on 25 September 2024 and notified in the Government Gazette on **12 October 2024\***.

**\*General notice No. 1368 of 2024**



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## 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](http://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](http://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](http://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 [www.iso.org/members.html](http://www.iso.org/members.html).

# Introduction

## 0.1 Background

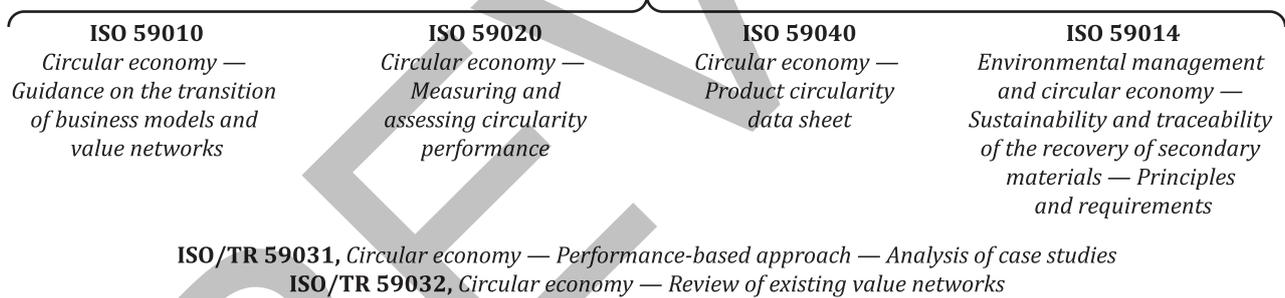
The global economy is “linear” as it is mainly based on extraction, production, use and disposal. This linear economy leads to resource depletion, biodiversity loss, waste and harmful losses and releases, all of which collectively are causing serious damage to the capacity of the planet to continue to provide for the needs of future generations.<sup>[23]</sup> 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 [Figure 1](#)) 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<sup>[24]</sup>.

ISO 59004, *Circular economy — Vocabulary, principles and guidance for implementation*



**Figure 1 — ISO 59000 family of standards**

## 0.2 Relationship between ISO 59004, this document and ISO 59020

ISO 59004, this document and ISO 59020 are interconnected, as shown in [Figure 2](#), and support organizations in implementing a transition towards a circular economy.

## ISO 59010:2024(en)

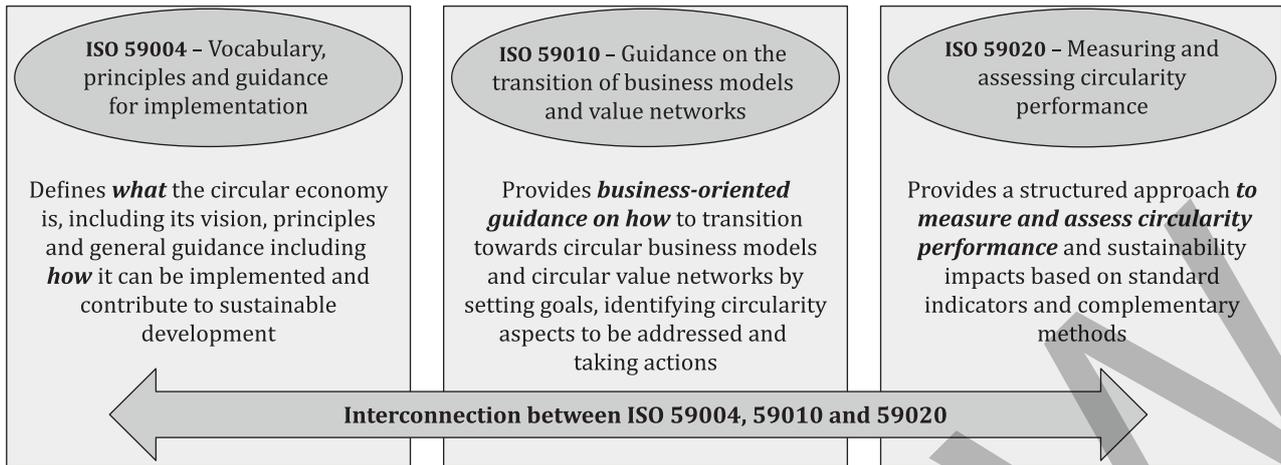


Figure 2 — Relationship between ISO 59004, this document and ISO 59020

### 0.3 Purpose and the outline of this document

Today's predominant linear economy-based value creation models are being increasingly scrutinized from social, environmental and business perspectives. As a result, diverse responses such as landfill closures, material bans and extended producer responsibility (EPR) policies are being implemented. Furthermore, environmental degradation during extraction, production, use, end-of-life treatment and related pollution are now commonly acknowledged as severe risks for businesses and societies, all of which depend on ecosystem services. Besides the increasing operational risks posed by the degradation of environmental ecosystems, the failure to protect them can negatively impact an organization's reputation.

In addition to these market risks, organizations anticipate continuous regulatory and reputational challenges as governments seek to address pollution and climate change. In this context, a circular economy and related value creation models have emerged as a promising strategy, gaining increased attention and support in society. Circular value creation models provide many more sustainable opportunities than existing linear models. During the development of this document, a survey was conducted to gather examples of changes in value creation models and value networks, and the results are provided in ISO/TR 59032.

Circular value creation models continuously improve their resource management practices and contributions to a circular economy and more sustainable business pathways. Circular value creation models establish measurable indicators (see ISO 59020) which can track resource use and losses over time, and monitor their impacts on and benefits to society and the natural environment.

In addition to its potential environmental benefits, studies show that a circular economy offers opportunities worth trillions of United States dollars, including job creation, which builds resiliency in national and international economies.<sup>[26]</sup> These findings have propelled momentum towards a global circular economy, and as a result, organizations have begun the transition to take advantage of these many opportunities.

However, transitioning from a linear to a circular value creation model can be challenging because it typically demands that an organization's value creation models and value networks be restructured. Accordingly, this document gives guidance for organizations wishing to transition their linear value creation models and value networks to circular ones.

This document is divided into eight clauses, of which [Clauses 4](#) to [8](#), including their subclauses and interrelationships, are shown in [Figure 3](#).

## ISO 59010:2024(en)

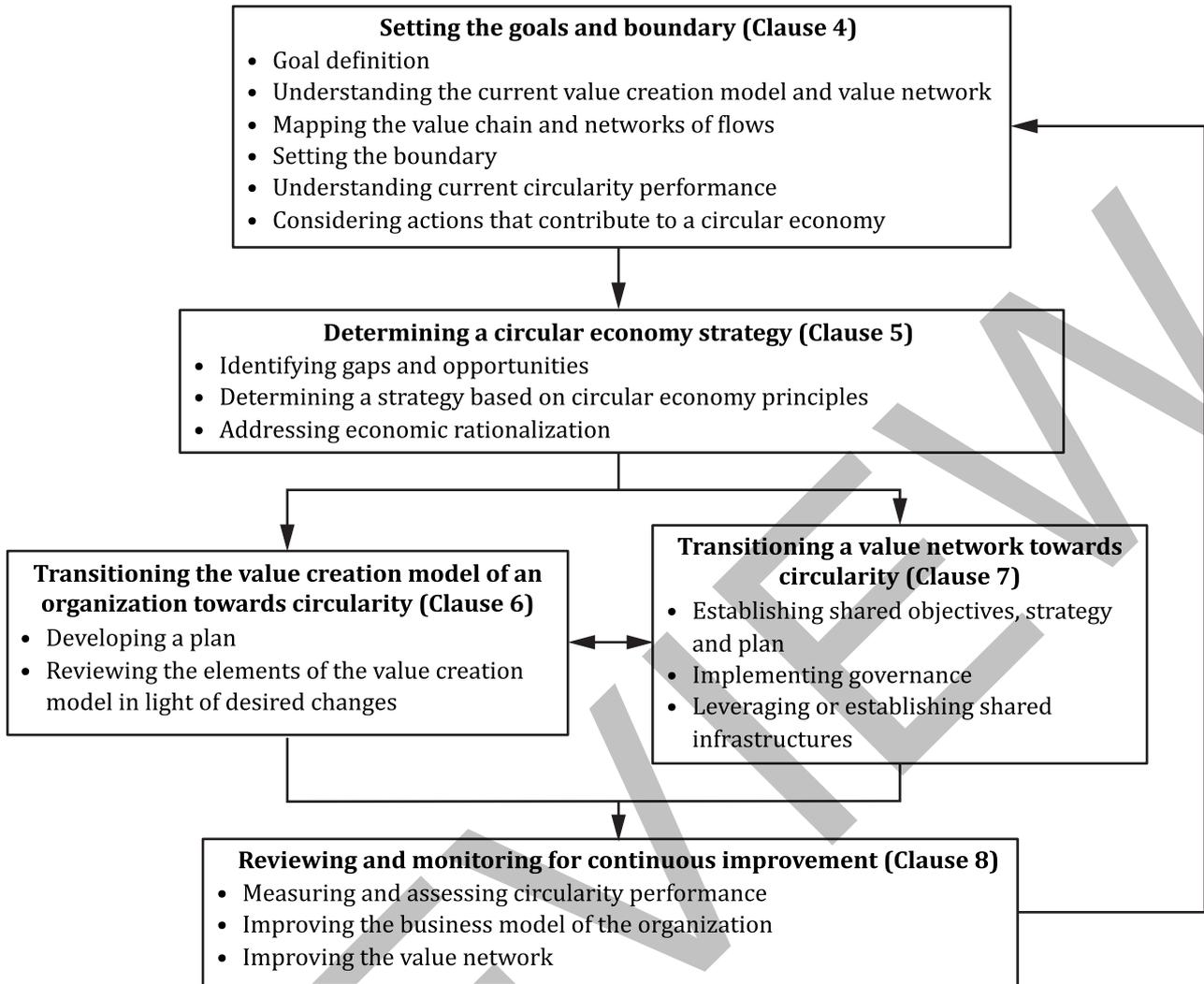


Figure 3 — Main structure of this document

### 0.4 Correspondence between ISO 59004 and this document

This document seeks to provide a more business-oriented methodology than ISO 59004, by which the transition from linear economy to circular economy is implemented in an actual business strategy. Therefore, as shown in [Table 1](#), the two documents are complementary. This document focuses on business-oriented perspectives at the organizational and inter-organizational levels, while ISO 59004 is more generic and also applies at higher levels.

**Table 1 — Correspondence between selected clauses in ISO 59004 and this document**

Clauses and subclauses of ISO 59004		Corresponding clauses and subclauses in this document	
7.2	Context and reference situation assessment	<a href="#">4.2</a>	Understanding the current value creation model and value network of the organization
		<a href="#">4.3</a>	Mapping the value chain and networks of flows
		<a href="#">4.4</a>	Setting the boundary for addressing circularity
		<a href="#">4.5</a>	Understanding current circularity performance
6	Actions that contribute to a circular economy	<a href="#">4.6</a>	Considering actions that contribute to a circular economy
7.3	Circular economy purpose, mission, vision and goals definition	<a href="#">4.1</a>	Goal definition
		<a href="#">5.1</a>	Identifying gaps and opportunities
		<a href="#">5.2</a>	Determining a circular economy strategy based on circular economy principles
		<a href="#">5.3</a>	Addressing economic rationalization
7.4	Circular economy strategic priorities and action plan development	<a href="#">6.1</a>	Developing a plan
7.5	Circular economy implementation	<a href="#">6.2</a>	Reviewing the elements of the value creation model in light of desired changes
7.6	Circular economy monitoring, reviewing and reporting	<a href="#">7</a>	Transitioning a value network toward circularity
		<a href="#">8.1</a>	Measuring and assessing circularity performance
		<a href="#">8.2</a>	Improving the value creation model of the organization
		<a href="#">8.2</a>	Improving the value network

# Circular economy — Guidance on the transition of business models and value networks

## 1 Scope

This document gives guidance for an organization seeking to transition its value creation models and value networks from linear to circular.

This document is applicable to any organization regardless of size, sector or region.

## 2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 59004, *Circular economy — Vocabulary, principles and guidance for implementation*

## 3 Terms and definitions

For the purposes of this document, the terms and definitions given in ISO 59004 and the following apply.

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 <https://www.electropedia.org/>

### 3.1

#### value creation model

business model

organization's chosen system of interconnected and interdependent decisions and activities that determines how it creates, delivers and captures *value* (3.16)

Note 1 to entry: A value creation model involves external *processes* (e.g. transportation, take back) beyond those of the organization's processes (e.g. education, financing) and the *solutions* (3.14) it provides.

Note 2 to entry: The value creation model can have a focus on the short, medium or long term, or some combination thereof.

[SOURCE: ISO 59004:2024, 3.5.1]

### 3.2

#### circular economy

*economic system* (3.3) that uses a systemic approach to maintain a circular flow of resources, by recovering, retaining or adding to their *value* (3.16), while contributing to sustainable development

Note 1 to entry: *Resources* (3.12) can be considered concerning both stocks and flows.

Note 2 to entry: The inflow of virgin resources is kept as low as possible, and the circular flow of resources is kept as closed as possible to minimize *waste* (3.19), losses and releases from the economic system.

[SOURCE: ISO 59004:2024, 3.1.1]