

Global Circularity Protocol for Business



- While corporate disclosure of non-financial information and the setting of metrics and targets directly impact the competitiveness of a company's products and services as well as its ability to raise capital, no international framework has been established for resource circulation, unlike the TCFD (climate change) and TNFD (biodiversity) frameworks.
- The Global Circularity Protocol for Business (GCP) is an international framework developed by the World Business Council for Sustainable Development (WBCSD) to advance corporate circularity reporting and the setting of metrics and targets. It aims to mainstream the circular economy in response to resource scarcity and to drive progress on climate change and biodiversity initiatives.
- The Ministry of the Environment (MOEJ) signed a Memorandum of Cooperation with the WBCSD in 2024 and is implementing various cooperation in GCP development, including participation in related committees.
- The first version (Ver. 1.0) of the GCP launched at COP30 (November 2025). This version includes a basic framework encompassing the measurement and disclosure of corporate performance related to circularity, as well as examples of sector-common circularity indicators.

Formulation of International Rules on Circulation

Carbon Neutrality

TCFD corporate disclosure framework established
GHG Protocol emissions calculation methodology established

Nature Positive

The TNFD corporate disclosure scheme is progressing

Circular Economy

CTI, ISO, ESRS, etc. exist, but both disclosure and metrics are still maturing.

CTI (Circular Transition Indicators) – Indicators for Circularity developed by WBCSD

ISO59020 – An international standard for measuring and evaluating corporate circularity

ESRS (European Sustainability Reporting Standards) – Corporate sustainability reporting standards by EU

GCP Overview

• A basic framework for cyclical assessments and information disclosure has been established.

Assessment of Circularity

- Framework to promote cooperate initiatives
- Circularity indicators
- IRO (Impact, Risk, Opportunity)

Information disclosure

- **Framework (4 Pillars)**
Governance, Strategy, IRO, Indicators and targets
- **Scope**
Method for Determining the Scope of Disclosure
- **Disclosure items**

Basic GCP Structure

