

The Sustainability Officer's ITAD One-Pager

Retired hardware as numbers you can defend

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Where retired IT lands in your disclosures, the six metrics that survive assurance, the claims to avoid, and the data to put in the vendor contract.

01 · THE LEVER

Reuse displaces manufacturing — the biggest slice

Manufacturers' product carbon footprints attribute the large majority of a laptop's lifetime emissions to manufacturing (~80% embodied, ~17% in use, ~3% end-of-life per the hub's Scope 3 brief). A reused device displaces a new one; a shredded one recovers a fraction of its materials. Scope 3 map: Cat. 5 (operational waste) for treatment of discarded equipment · Cat. 1 (purchased goods) for replacements' embodied carbon · Cat. 12 (end-of-life of sold products) if you sell or lease hardware onward. Avoided emissions are disclosed separately, never netted against the inventory.

02 · WHO ASKS

Frameworks that reach disposition data

Framework	What it asks for
GRI 306: Waste 2020	Waste generated / diverted / directed to disposal, by composition and recovery operation
EU CSRD — ESRs E5 (circularity) & E1 (climate)	Waste, recovery, circularity, Scope 3; assurance required; scope/timeline revised by the 2025 Omnibus
ISSB IFRS S2	Scope 3 baseline adopted in a growing list of jurisdictions
California SB 253 / SB 261	SB 253: >\$1B revenue, Scope 1 & 2 from 2026 (initial CARB deadline Aug 10, 2026), Scope 3 from 2027; SB 261: >\$500M climate-risk reports
State bills · CDP · customer questionnaires	NY, NJ, CO, IL proposals; annual waste and Scope 3 asks

03 · THE METRICS

Six numbers an assurance provider will accept

- Reuse rate — by unit and by weight (redeployed, remarketed, refurbished). The carbon story.
- Landfill diversion by weight — reuse + recycling + other recovery; not a substitute for reuse rate.
- Material recovery by stream, with downstream endpoint — credible only with an audited downstream (R2v3 App. A).
- Avoided emissions with a named method — EPA WARM or manufacturer footprints; assumptions stated; reported separately from the Scope 3 total.
- Data-destruction completeness — share of data-bearing devices with a serialized NIST SP 800-88 Rev. 2 certificate.
- Downstream depth — tiers documented to final disposition; any export disclosed.

04 · CLAIMS DISCIPLINE (FTC GREEN GUIDES, 16 CFR 260)

Say it only if you can substantiate it

"Zero landfill" / "100% recycled" need substantiation to the last tier — say "X% diversion by weight" and show the method. Avoided emissions ≠ reductions. Vendor slogans ("carbon neutral ITAD") stay out of the report unless you have seen the offsets and boundary. Certifications are claims too — verify in SERI's and i-SIGMA's directories. Donating unsanitized hardware is a custody gap, not a win; value-share routes resale proceeds to a cause and keeps the chain intact.

05 · THE PROGRAM

Four things to set; IT and procurement execute

- Reuse-first policy, written: redeploy remarket/refurbish recycle destroy only what must be. Refresh cadence that doesn't retire working gear early.
- Vendor criteria that map to the metrics: R2v3 with Appendices A, B, C (e-Stewards an alternative); RIOS or ISO 14001 underneath; verified in the directories.
- Contract data fields: per-serial outcome · weights or weight method · GRI-mappable recovery categories · downstream endpoints by stream · serialized destruction certificates · method behind any emissions figure · reporting cadence matched to your disclosure calendar.
- Reconciliation habit: vendor report asset list after every event; spot-check downstream documents; file where the assurance provider will look.

Sources: GHG Protocol Scope 3 Standard; GRI 306: Waste 2020; EU CSRD/ESRS (2025 Omnibus); IFRS S2; California SB 253 & SB 261 (CARB); EPA WARM; FTC Green Guides (16 CFR 260); manufacturer product carbon footprints. Emission splits are indicative, not device measurements. Informational only — not legal, accounting, or assurance advice. Full guide: promo.ccr cyber.com/articles/itad-guide-sustainability-officers