

Data Erasure & CO² Reporting

13 November 2024

Rejoose



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Corporate Sustainability Reporting Directive



Corporate Sustainability Reporting Directive

DIRECTIVES

DIRECTIVE (EU) 2022/2464 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 14 December 2022

amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 50 and 114 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee ⁽¹⁾,

Acting in accordance with the ordinary legislative procedure ⁽²⁾,

Whereas:

- (1) In its communication of 11 December 2019 entitled ‘The European Green Deal’ (the ‘Green Deal’), the European Commission made a commitment to review the provisions concerning non-financial reporting of Directive 2013/34/EU of the European Parliament and of the Council ⁽³⁾. The Green Deal is the new growth strategy of the Union. It aims to transform the Union into a modern, resource-efficient and competitive economy with no net emissions of greenhouse gases (GHG) by 2050. It also aims to protect, conserve and enhance the Union’s natural capital, and protect the health and well-being of Union citizens from environment-related risks and impacts. The Green Deal aims to decouple economic growth from resource use, and ensure that all regions and Union citizens participate in a socially just transition to a sustainable economic system whereby no person and no place is left behind. It will contribute to the objective of building an economy that works for the people, strengthening the Union’s social market economy, helping to ensure that it is ready for the future and that it delivers stability, jobs, growth and sustainable investment.

These goals are especially important considering the socio-economic damage caused by the COVID-19 pandemic and the need for a sustainable, inclusive and fair recovery. Regulation (EU) 2021/1119 of the European Parliament and of the Council ⁽⁴⁾ makes the objective of climate neutrality by 2050 binding in the Union. Moreover, in its Communication of 20 May 2020 entitled ‘EU Biodiversity Strategy for 2030: Bringing nature back into our lives’, the Commission commits to ensuring that by 2050 all of the world’s ecosystems are restored, resilient and adequately protected. That strategy aims to put Europe’s biodiversity on a path to recovery by 2030.

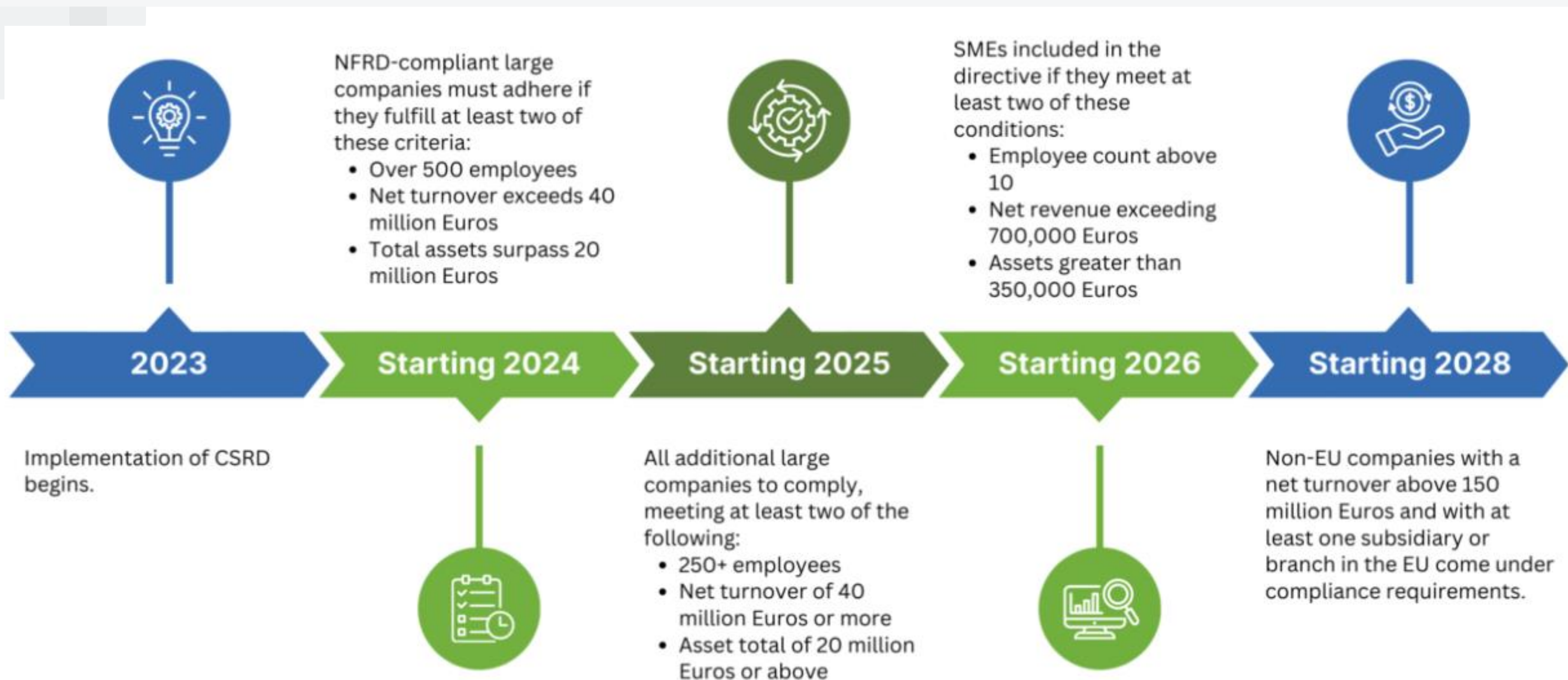
⁽¹⁾ OJ C 517, 22.12.2021, p. 51.

⁽²⁾ Position of the European Parliament of 10 November 2022 (not yet published in the Official Journal) and decision of the Council of 28 November 2022.

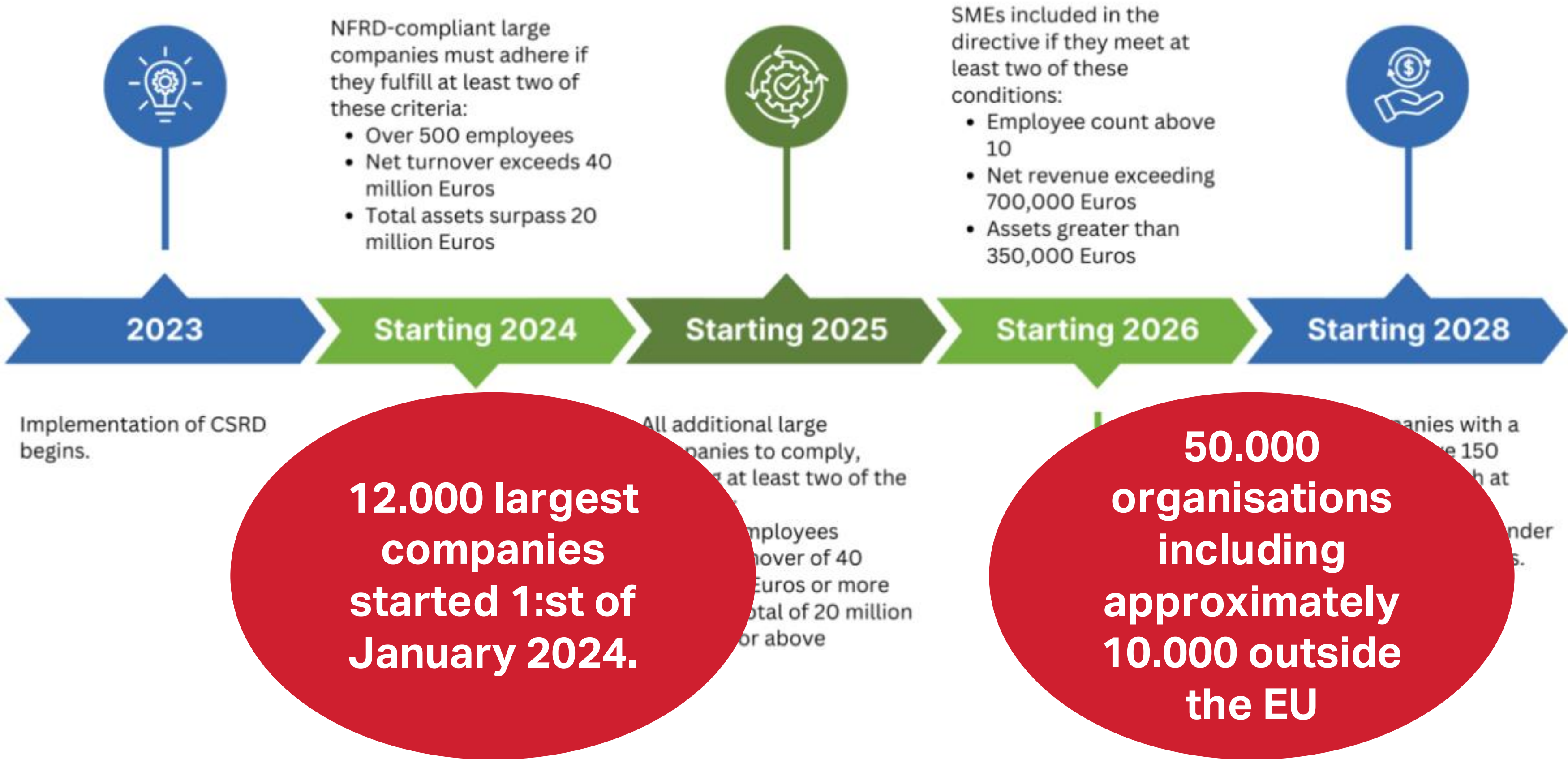
⁽³⁾ Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).

⁽⁴⁾ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 (‘European Climate Law’) (OJ L 243, 9.7.2021, p. 1).

A brief history of CSRD



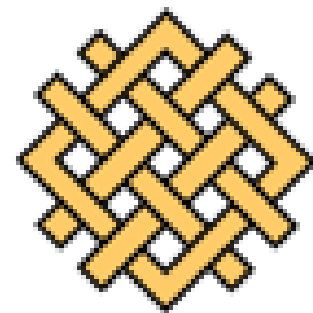
A brief history of CSRD





GREENHOUSE GAS PROTOCOL

The Greenhouse Gas Protocol was launched in 1998 by



WORLD
RESOURCES
INSTITUTE

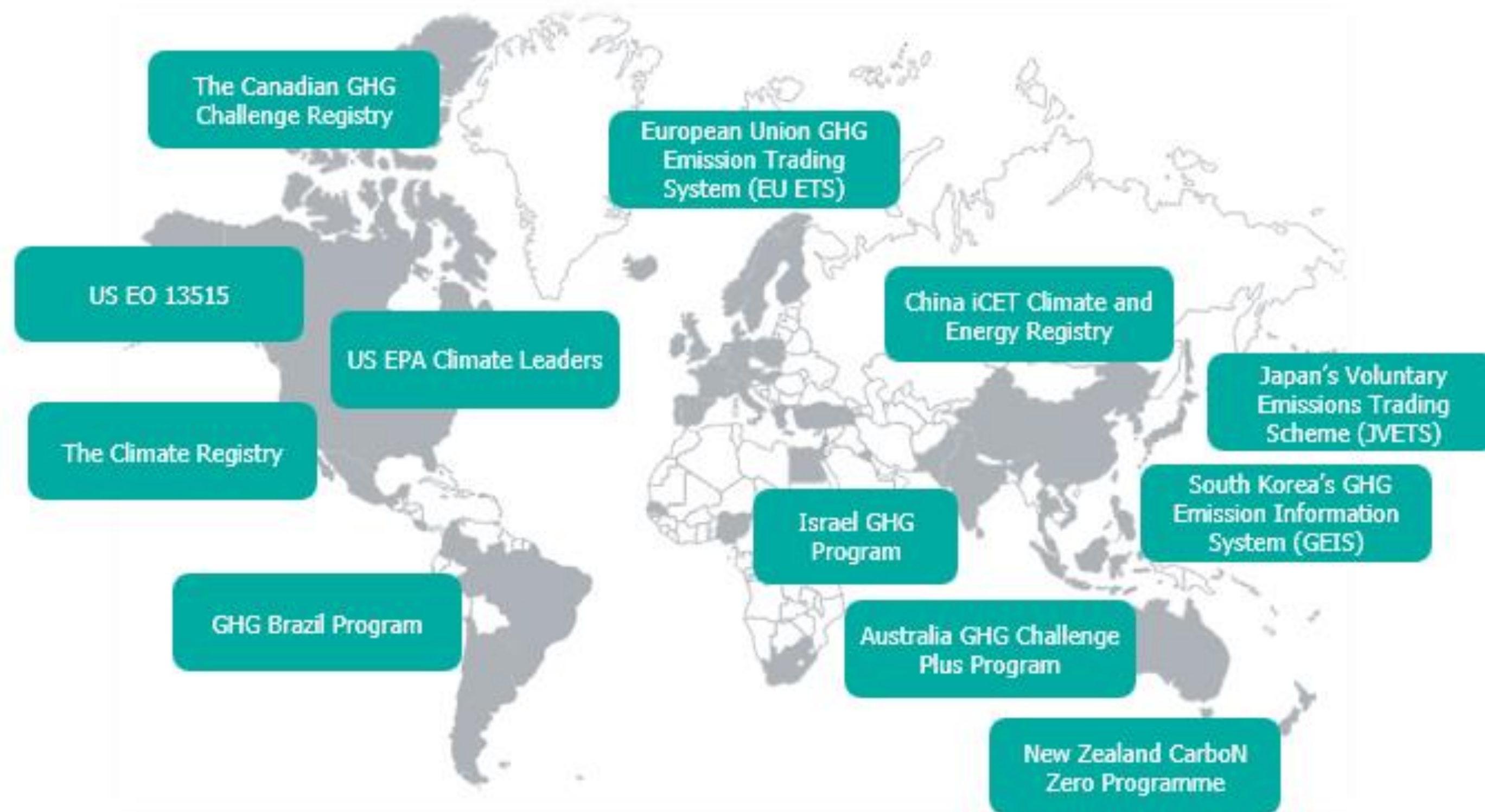


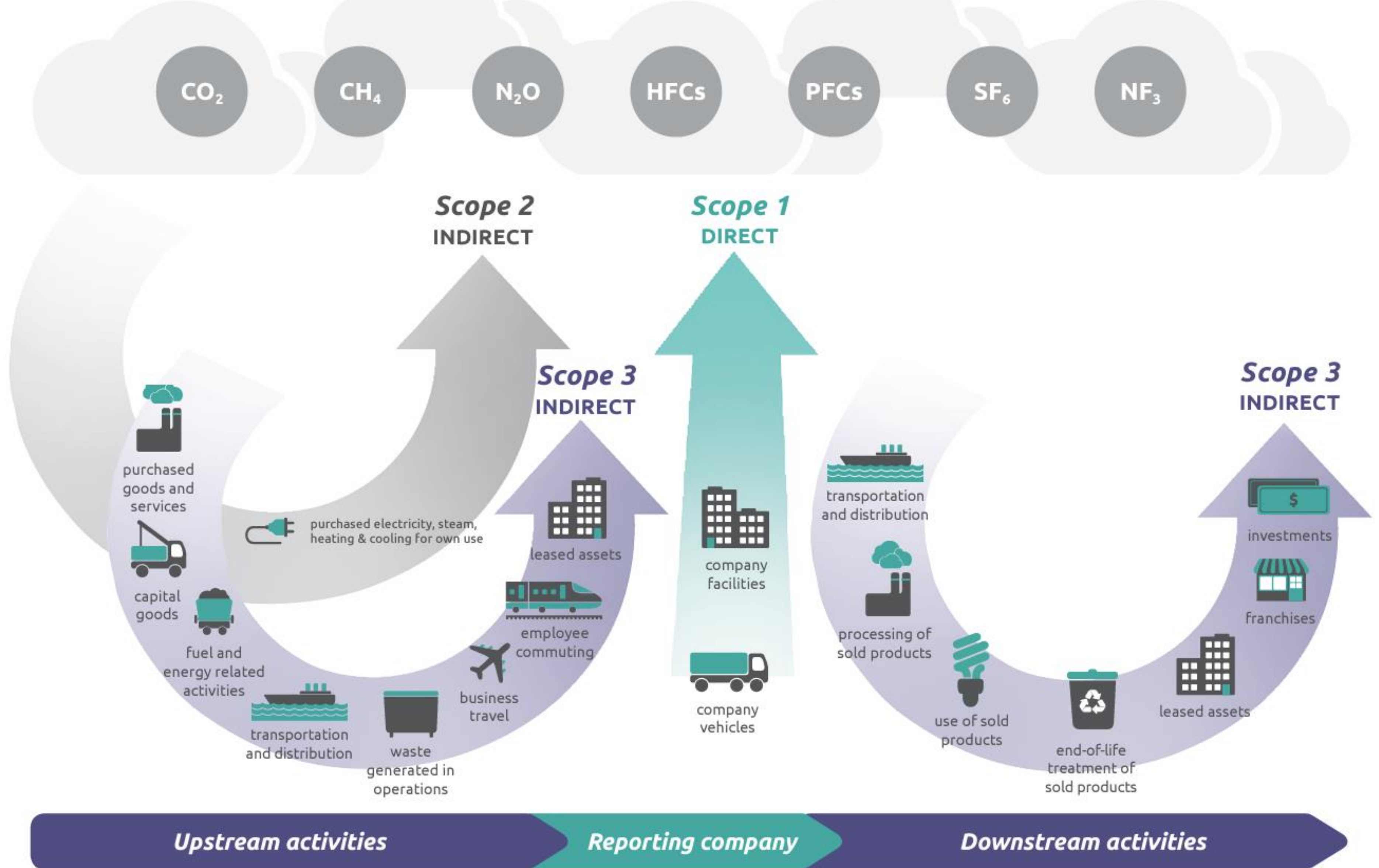
World Business Council for
Sustainable Development

Global standard for carbon accounting rules

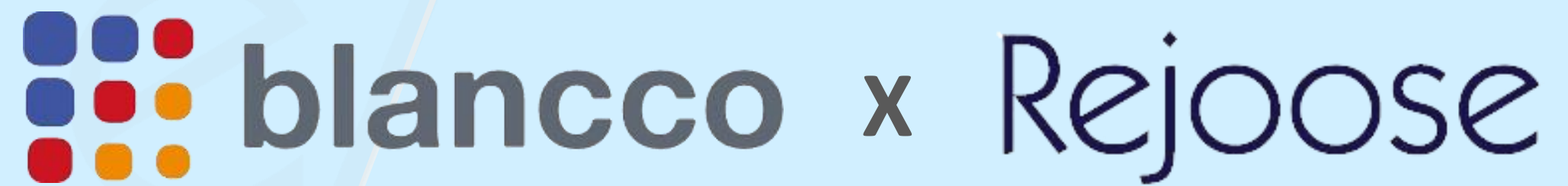
""How to measure, manage and report""

The Corporate Standard: Adoption





Strategic Industry Partnership



To deliver Supplier Product based
CO2 emission data to the ITAD Industry

Aiming for Innovation and efficiency through
automation

Ensuring compliancy with the
GHG protocol and CSRD



REJOOSE

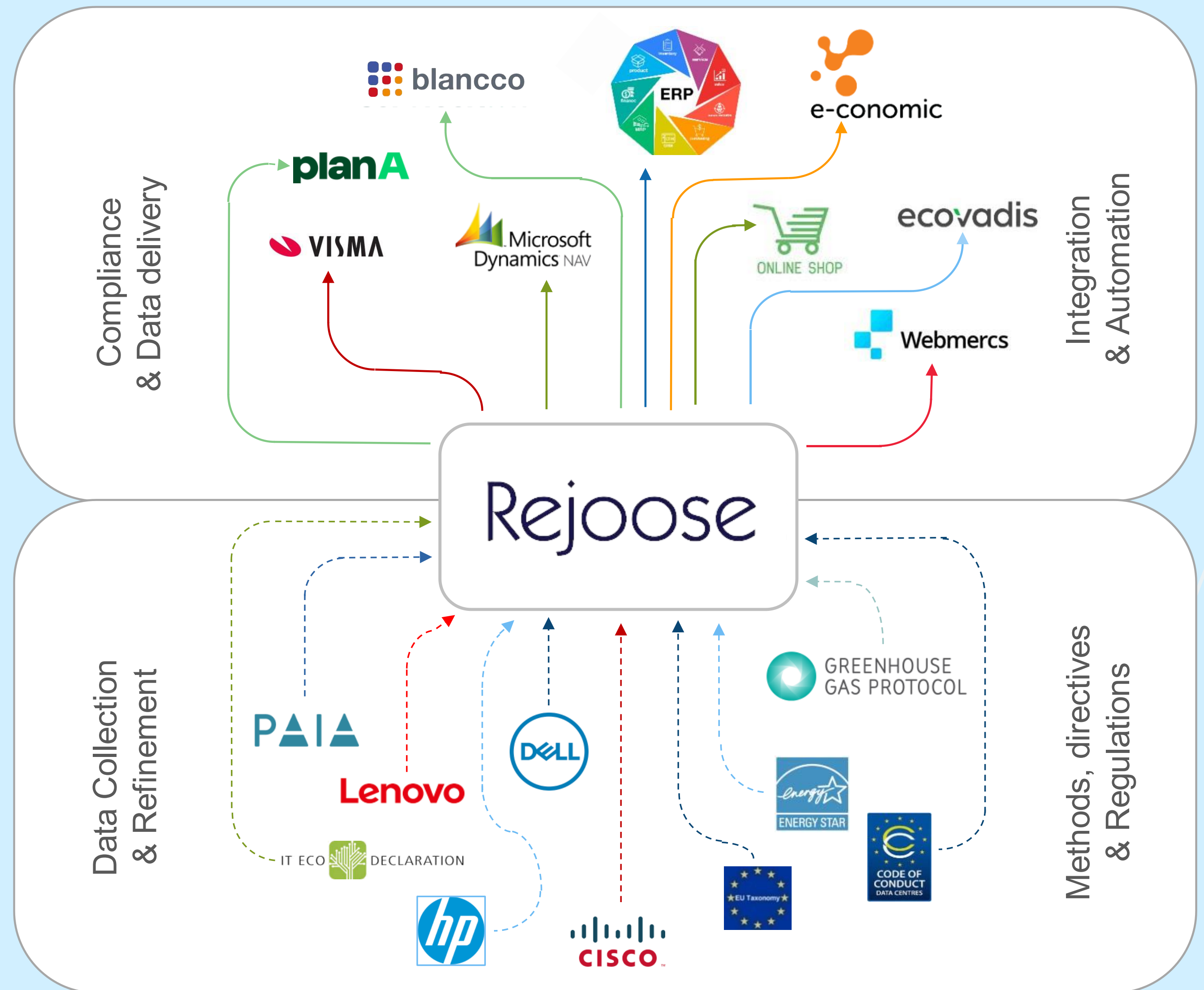
DATA COLLECTION AND REFINEMENT

Data from 1000+ brands,
6,5 mio products,
going 12 years back

CO2 data and asset weigh
(e-waste relevant)

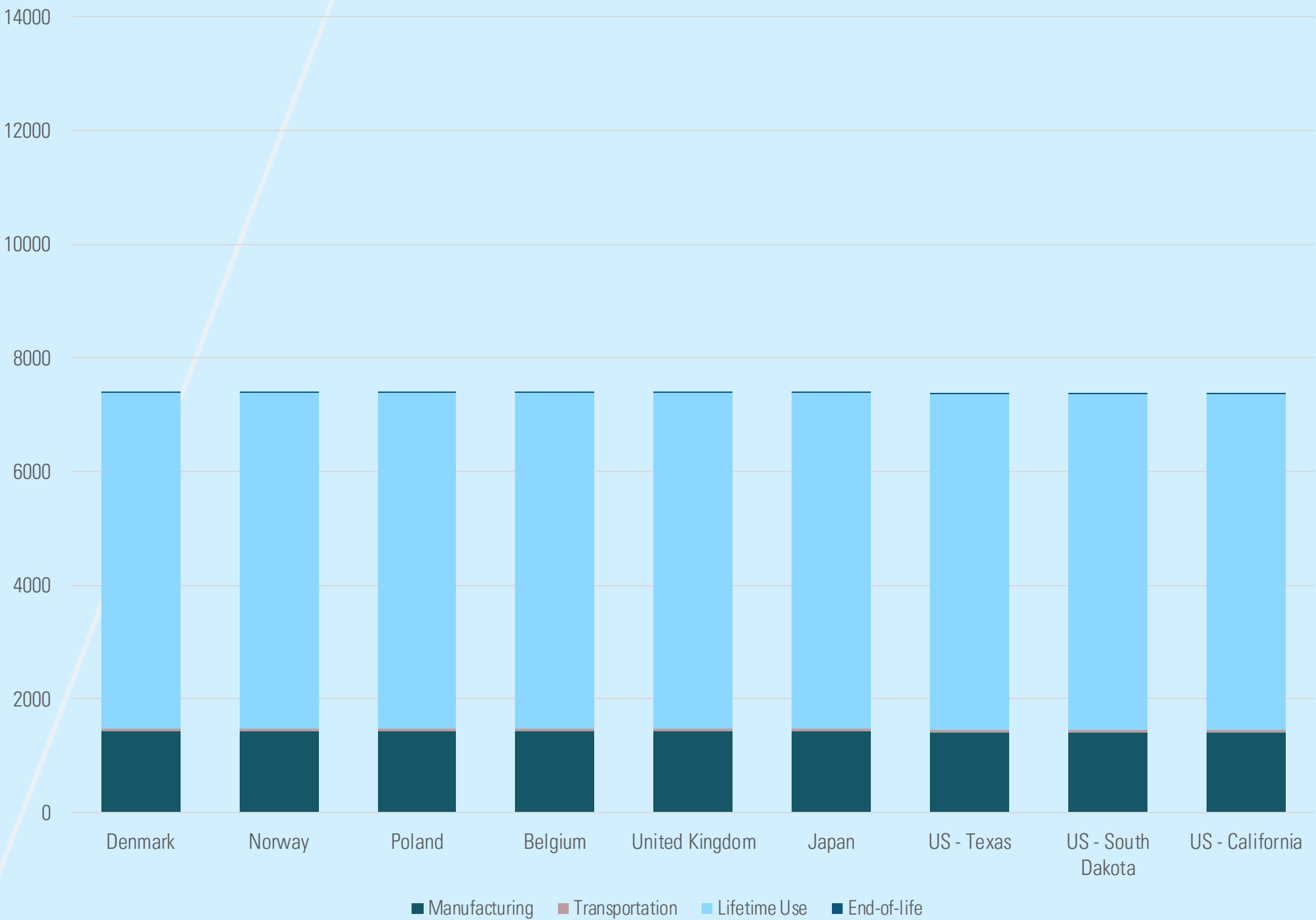
Always updated, country
and customer specific (142
countries supported)

Delivered by cloud based
APIs and automation

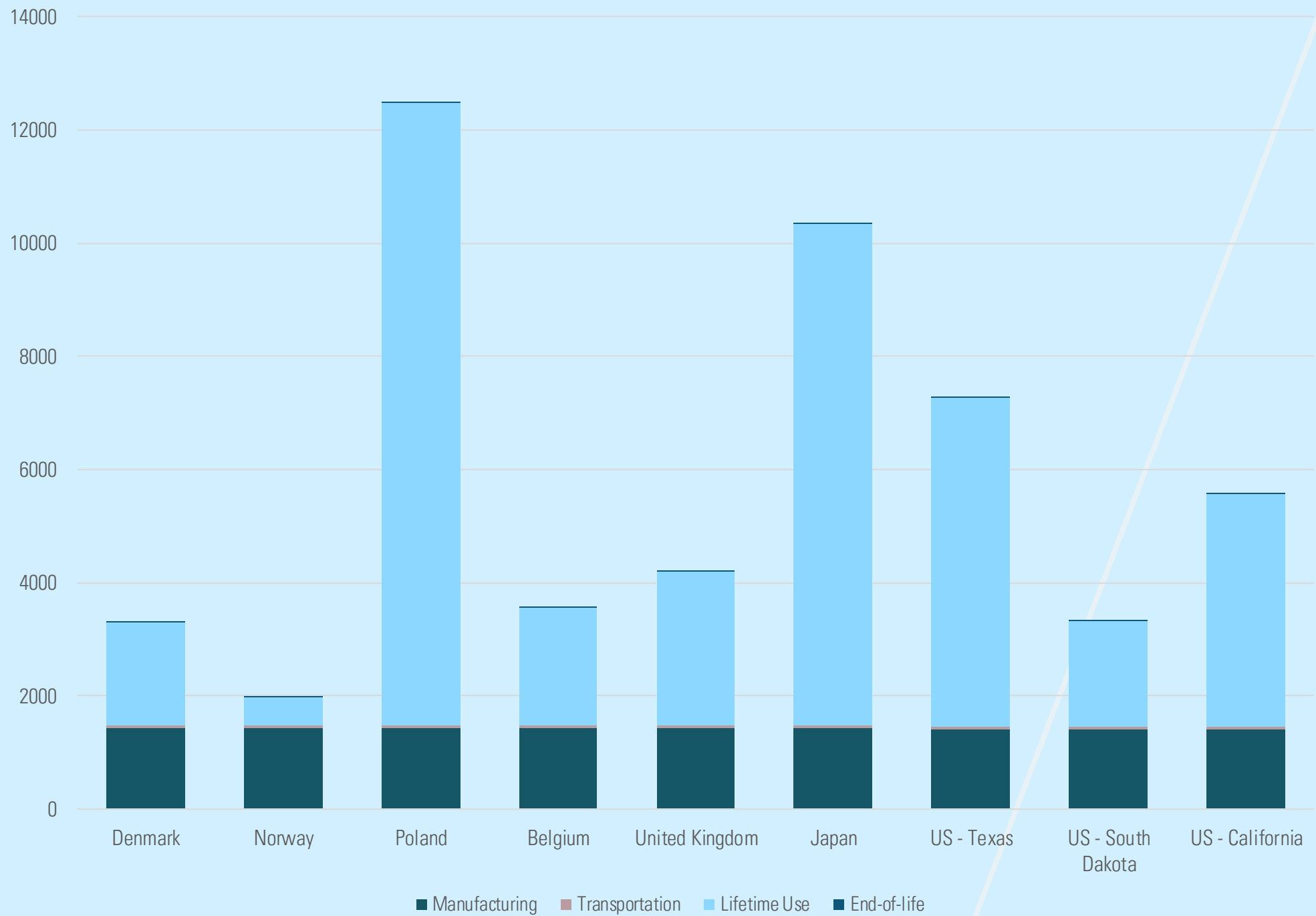


REGION AVERAGE VS. COUNTRY SPECIFIC

Manufacturer Data



Rejooose Data

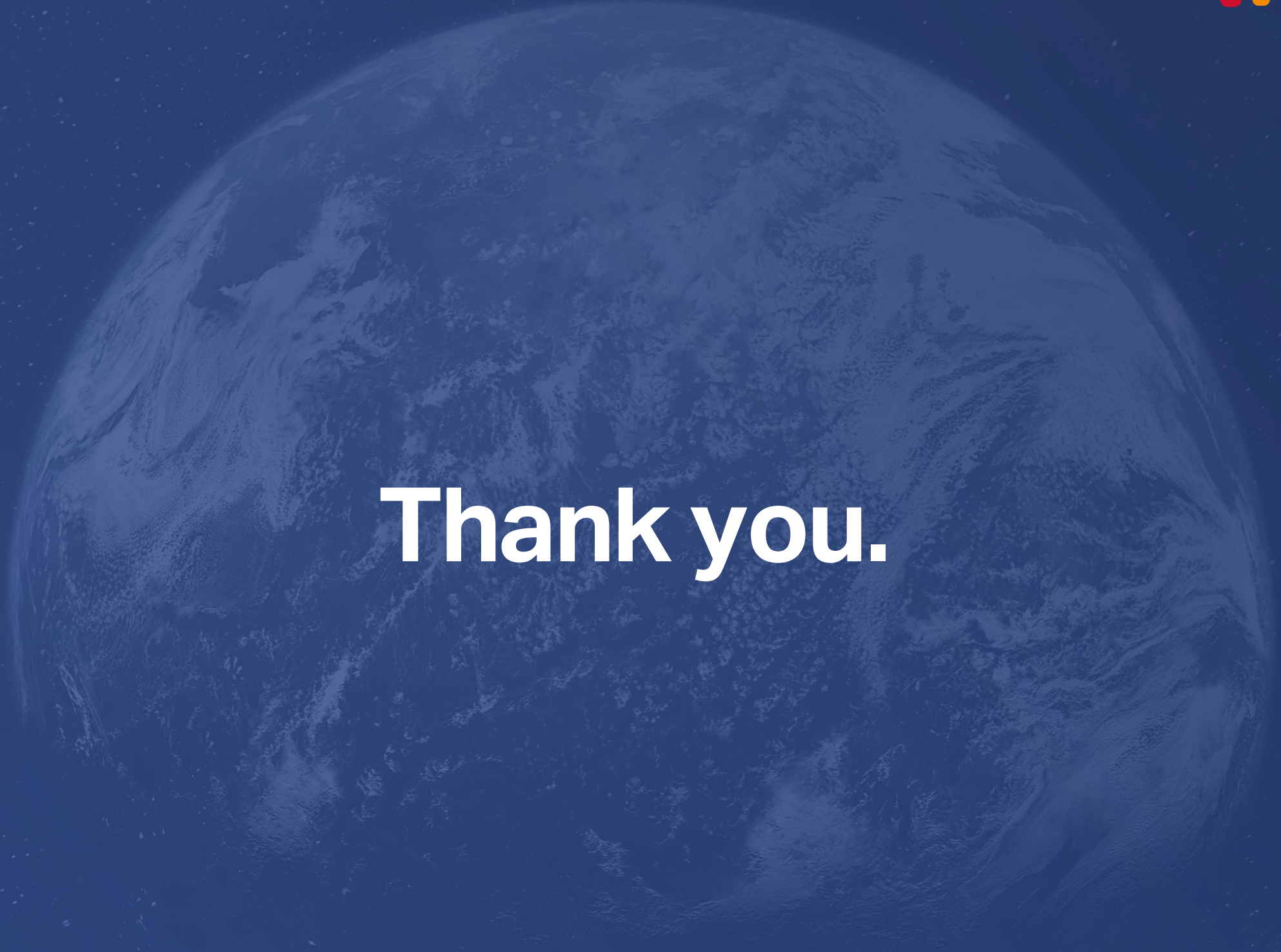


Reporting the avoided CO₂ emissions from refurbishment and the refurbishment impact

Management summary

This Management Summary serves as a concise guide to the key findings and insights derived from the comprehensive environmental data and reporting contained within this document. It provides an executive-level overview of environmental facts and results.





Thank you.