

# New E-Waste KPIs

EU CSRD Compliance

Atos Group CSR  
June 2024 (2023 data)

**Atos**

# Content overview

- 01.** Circular Economy and CSRD - Waste
- 02.** Circular Economy, CSRD and Waste within Atos
- 03.** Atos Waste Performance

# 01

## **Circular Economy and CSRD - Waste**

# Corporate Sustainability Reporting Directive (CSRD)

## Introduction

- “On 5 January 2023, the [Corporate Sustainability Reporting Directive \(CSRD\)](#) entered into force. This new directive modernizes and strengthens the rules concerning the social and environmental information that companies have to report. A broader set of large companies, as well as listed SMEs, will now be required to report on sustainability – approximately 50 000 companies in total.”

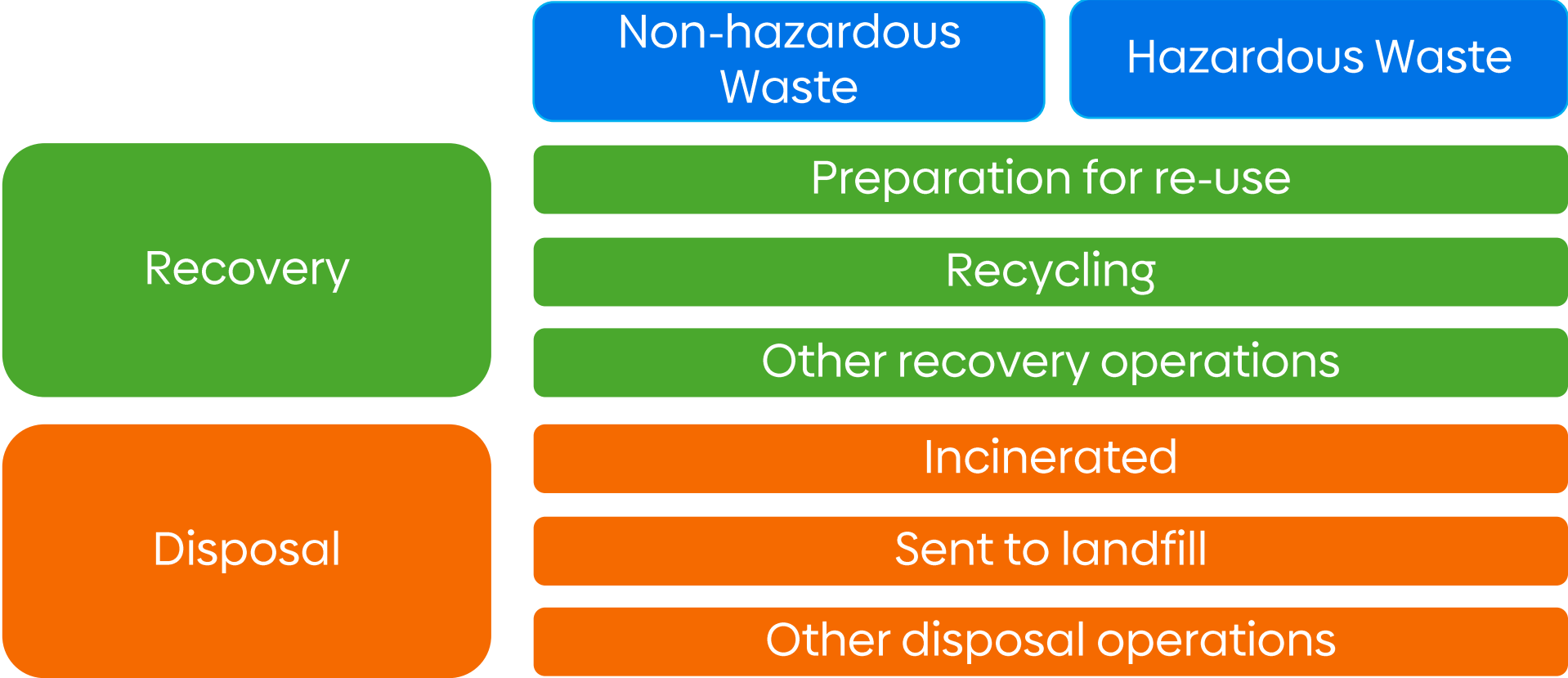
Ref: <https://finance.ec.europa.eu/>, accessed 18<sup>th</sup> May 2023

- One of the strengthened areas for reporting is Waste. The directive provides a strong framework of reporting requirements, with specific terminology relating to the phases within a products lifecycle.
- Companies that fall within scope of CSRD are required to report detailed waste data according to the EFRAG defined rules and terminology commencing full year 2024
- Atos welcomes the CSRD, along with the EU Taxonomy, as they provide a solid set of rules for reporting which will be comparable across companies, and will largely eliminate “greenwashing”

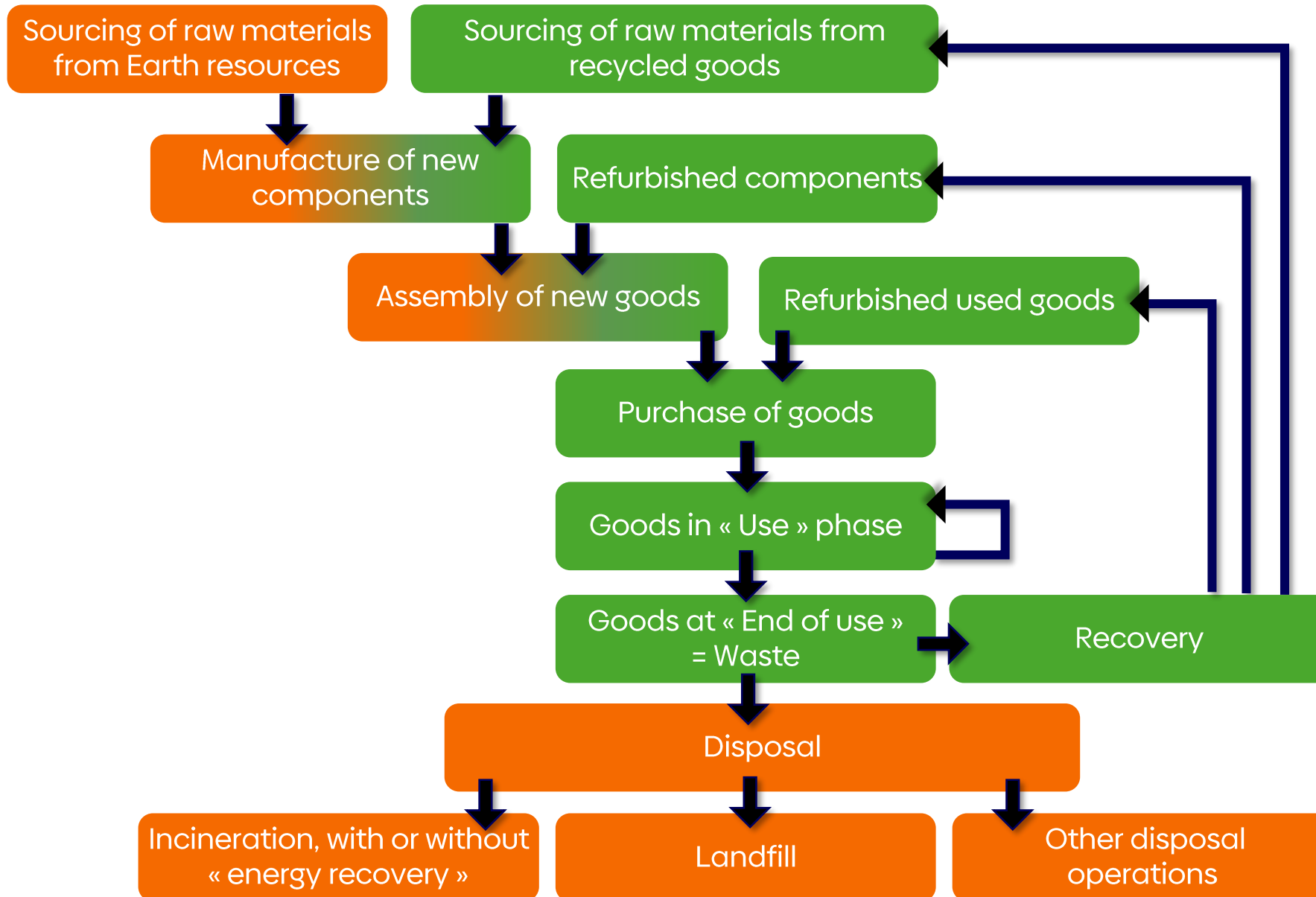
# Waste reporting requirements from CSRD

## Data categorization

Under CSRD, companies are required to collect and report the following data regarding waste.



# The Circular Economy as applied via CSRD

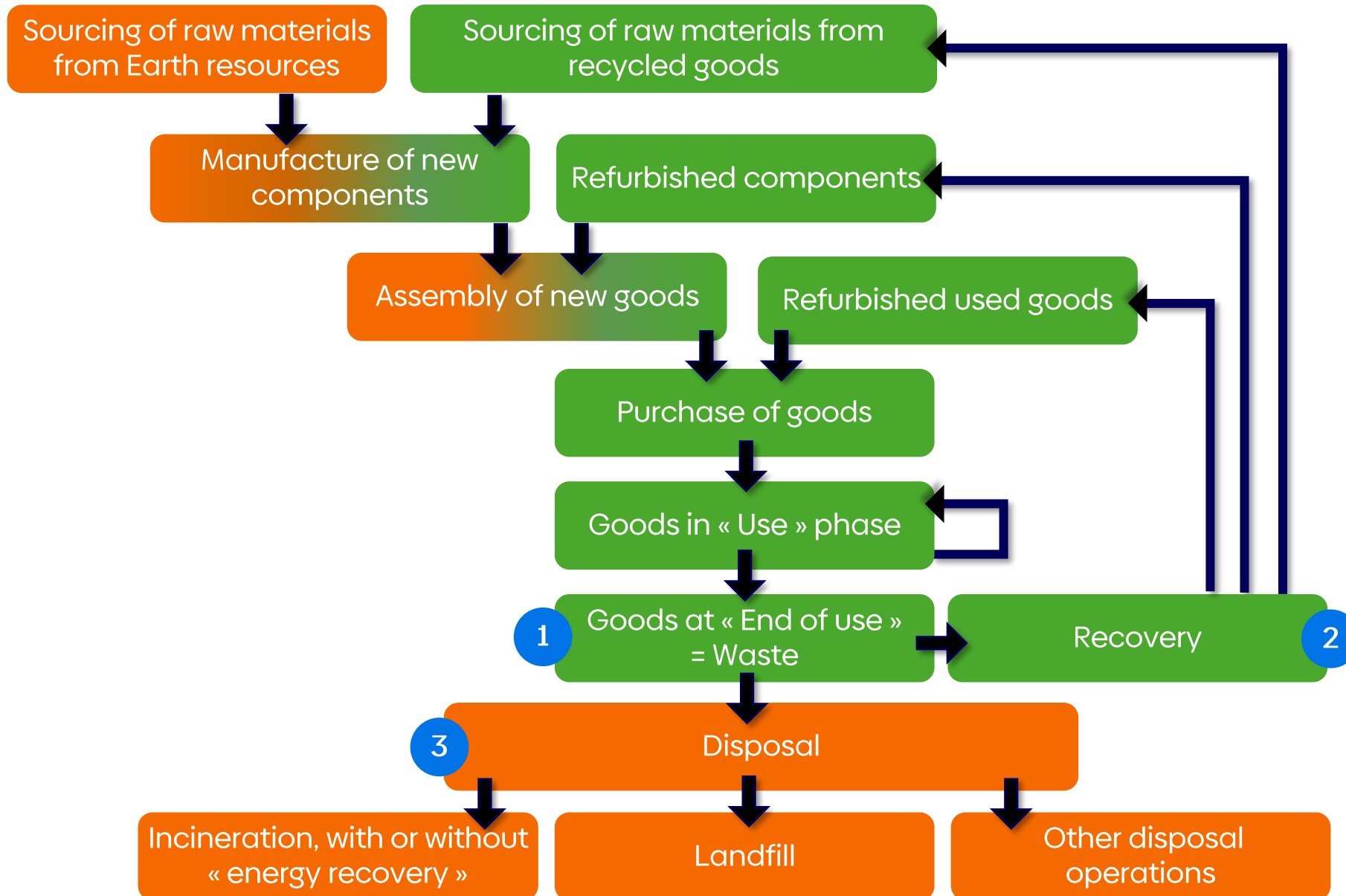


**Circular Economy Principles**  
The aim of Circular Economy is to maintain all materials and goods within the **Green** pathway, specifically within the innermost circles in order to use as little as new material and energy as possible.

Prolonged “Use” phase is best. When Goods become waste, “Recovery” should be the priority through refurbishment of the goods, reusing components or recovering raw materials in that order.

Disposal is the least desirable outcome

# The Circular Economy as applied via CSRD



## CSRD Terminology

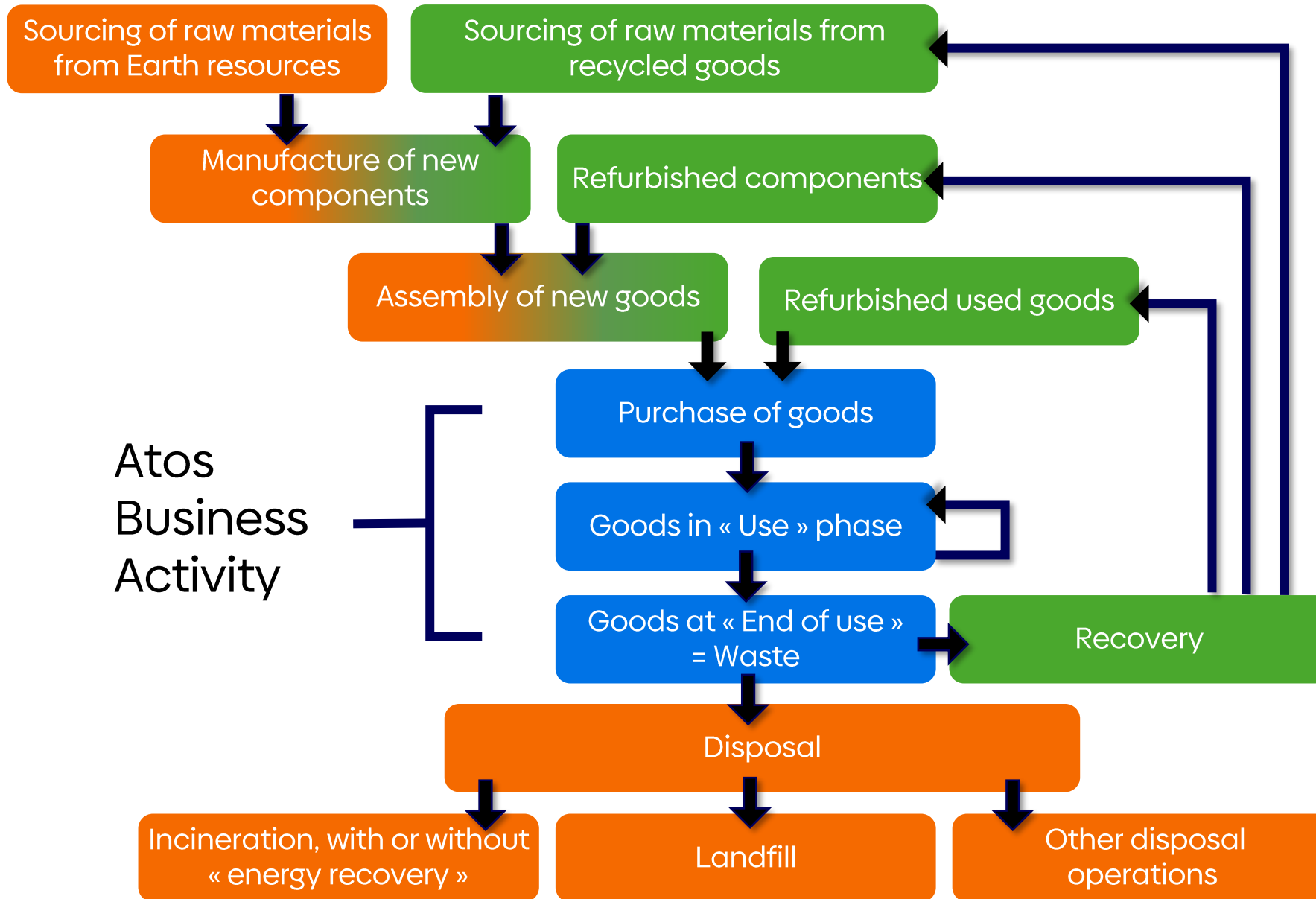
1. **Waste:** Anything owned that is discarded,
2. **Recovery:** Any operation the principal result of which is waste being used to avoid extraction and/or use of new materials
3. **Disposal:** The routing of waste so that none of the material is reclaimed for reuse.

# 02

## **Circular Economy, CSRD and Waste within Atos**



# The Circular Economy as applied via CSRD



Atos  
Business  
Activity

Why is this important to Atos?

Atos operates within the innermost core of the Circular Economy, specifically in the “Use Phase” within the **Blue** boxes.

The “Use Phase” is the most critical part of the Circular Economy model.

The greater value that Atos can extract from IT equipment within the “Use Phase”, the less is passed on for recovery or disposal.

At ultimate “End of use”, Atos also has the responsibility to route waste to maximise recovery and to promote the use of recovered goods, components or materials.



# 03

## Atos Waste Performance

# Waste KPIs collected globally within Atos, FY 2023

Route <sup>(1)</sup>	Process	Volume
Recovery	Preparation for reuse & recycling (waste recovered)	20,825
Disposal	Incinerated (including “energy generation/recovery”)	2,858
	Sent to landfill	13,883
	Other disposal operations	3,267
Total Waste Collected	Total (in Mt)	= 40,833 Mt

Categories	Description	Volume
Waste	Sent to landfill	= 13,883 Mt (34%)
Waste	Not sent to landfill	= 26,950 Mt (66%)

## Notes

1. Data collection aligned with CSRD requirements has commenced within 2023, in readiness for 2024 / 2025 reporting. Future reports will be presented in CSRD format.