

BASELINE MEASUREMENT CO₂ FOOTPRINT FOR CO₂ PERFORMANCE LADDER

Circular IT group

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About Ekwadraat

Ekwadraat is an independent energy consultancy firm with more than 20 years of experience in the sustainable sector.

We are specialists in energy saving and sustainability and support entrepreneurs, companies, and governments in realizing their sustainable ambitions and objectives.

A key part of this is calculating the CO₂ footprint. Together with our clients, we map the CO₂ emissions of all relevant processes. This forms the basis for a CO₂ reduction plan, in which we not only indicate how emissions can be reduced, but also which options exist for compensation. In addition, we guide organizations through certification processes, for example via the CO₂ Performance Ladder.

Alongside our expertise in CO₂ management, we focus on making business parks more sustainable, developing local solutions for grid congestion, developing sustainable energy generation projects, and supporting municipalities transitioning to natural-gas-free districts.



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Summary

The CO₂ footprint of Circular IT group provides insight into the company's main emission sources and forms the basis for further reduction measures.

CITg is a leading IT company committed to the global transition toward circular IT. Together with its partners, CITg manages the full lifecycle of IT equipment with the goal of significantly extending the lifespan of these devices.

CITg aims to achieve Level 1 of the CO₂ Performance Ladder. To reach this goal, Ekwadraat Advies B.V. (hereafter Ekwadraat) prepared a baseline CO₂ footprint assessment using the data supplied through CITg's monitoring tool, CLIMAX.

As shown in Figure 1, 99% of CITg's total CO₂ emissions fall under Scope 3. The greatest climate impact stems from upstream and downstream activities—particularly the use of sold products (75% of the total footprint) and purchased goods and services (21% of the total footprint).

Scope 1 and 2 emissions combined account for just 1% of the total footprint. Within Scope 3, emission-reduction opportunities lie mainly in collaboration across the value chain.

The action plan outlines CITg's goals, measures, and actions across five categories—climate action, pollution, water, circular economy, and environmental incidents—as well as the results achieved so far.

The measures focus on optimizing equipment reuse, promoting refurbished deployment, improving transport efficiency, and selecting suppliers that demonstrably produce and distribute sustainably. In addition, internal awareness initiatives are being implemented to engage employees in sustainable practices within daily operations.

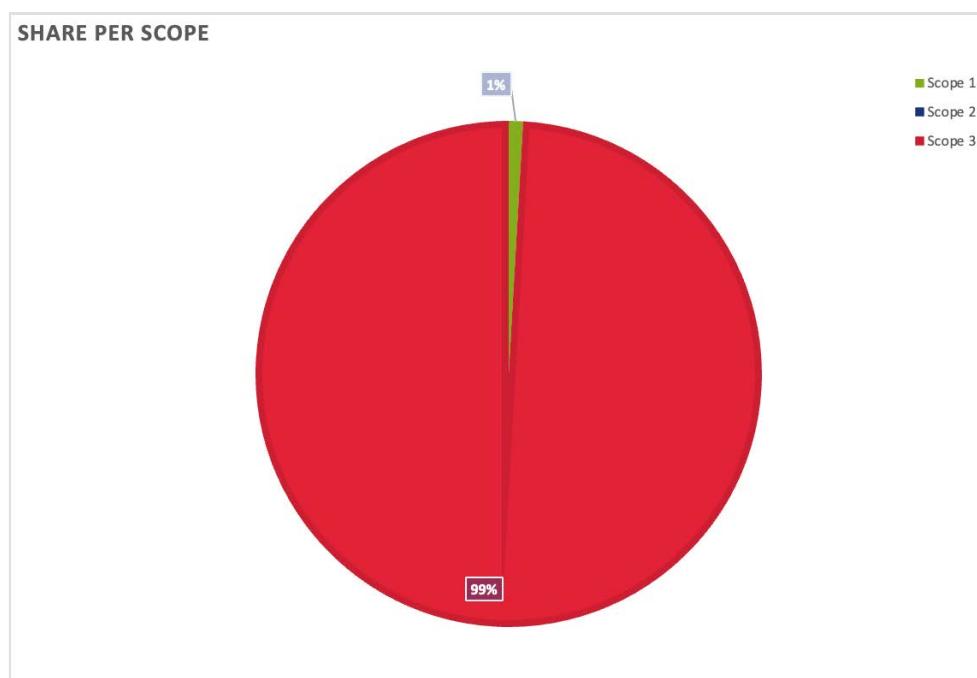


Figure 1: Distribution of the total CO₂ footprint across scopes

1. Explanation and scope of the report

A CO₂ footprint is the total emission of all greenhouse gases of an organization. To quantify and report a CO₂ footprint, the internationally used standard ISO 14064-1 and the Greenhouse Gas Protocol (GHG Protocol) are commonly applied.

Both ISO 14064-1 and the GHG Protocol divide the CO₂ footprint into three scopes:

Scope 1: direct emissions from the use (combustion) of fuels and refrigerants.

Scope 2: indirect emissions from purchased energy.

Scope 3: upstream and downstream emissions in the value chain (purchasing, sales, waste, business travel).

Figure 2 shows the emission categories per scope. When this report references CO₂ emissions, it refers to the total greenhouse gas emissions converted to CO₂ equivalents (including N₂O and CH₄).

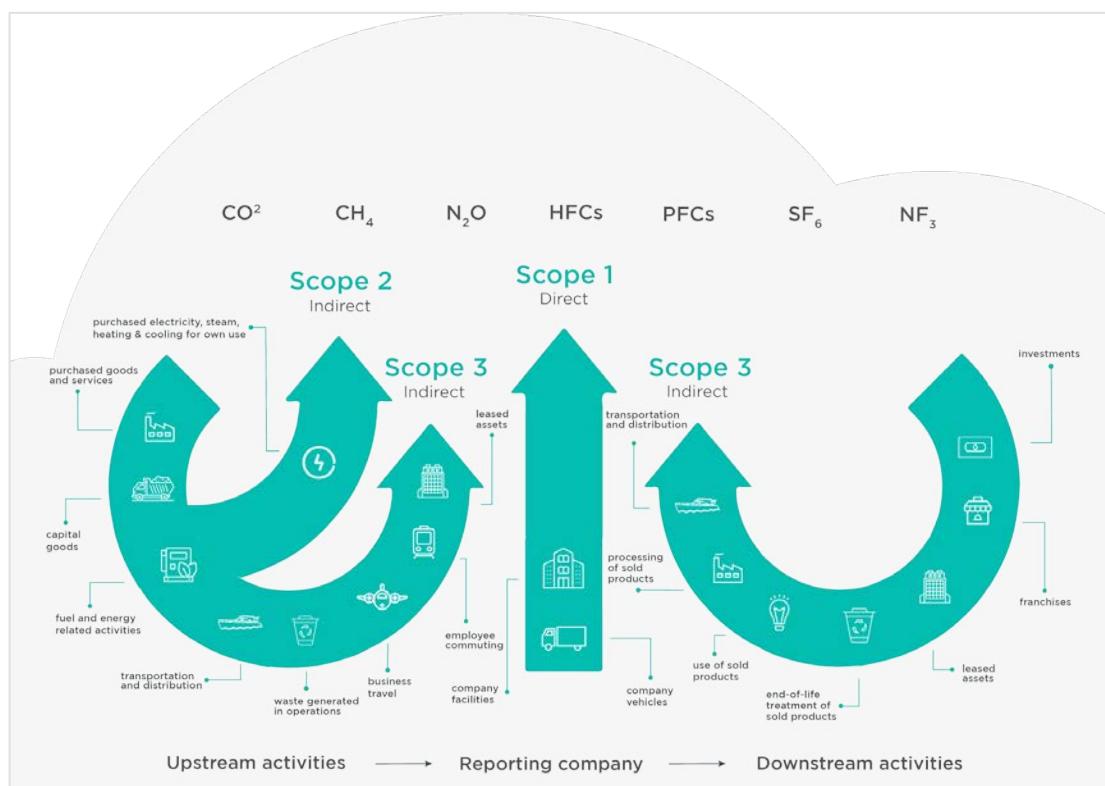


Figure 2 CO₂ emission categories divided over the three scopes

2. Emission inventory

CITg is specialized in device lifecycle management. The company supports organizations with the purchase, deployment, and safe disposal of IT equipment, focusing on reuse, refurbishing, and secure data destruction.

Relevant emission sources:

- Stationary and mobile combustion installations (scope 1)
- Purchased electricity (scope 2)
- Purchased goods and services (scope 3)
- Capital goods (scope 3)
- Fuel- and energy-related activities (scope 3)
- Transport and distribution (scope 3)
- Waste (scope 3)
- Business travel (scope 3)
- Commuting (scope 3)
- Leased assets (scope 3)
- Use of sold products (scope 3)

2.1 Reference year & communication

The reference year for this CO₂ footprint is 2024.

Marco Woudenberg (QHSE Manager) is responsible for CO₂ management. He coordinates improvement measures and ensures progress. Annually in March, a meeting is held regarding the CO₂ footprint and the action plan.

CITg communicates its CO₂ and energy policy through the Impact Report (published annually since 2023).

The report is published on the Circular IT group website, shared on social media, and internally on SharePoint. In addition, key partners and suppliers receive the report directly.

2.2 Organizational boundary

CITg has chosen the lateral method with financial control as the consolidation approach, since the company is not positioned at the highest level within the organizational chart.

The AC analysis (see figure 3) shows suppliers that account for 80% of purchasing value. This reveals that Circular IT Holding BV (CITg's holding company) and iUsed/RefurbishedDirect BV fall within the scope.

The emissions of iUsed have therefore been included in this CO₂ footprint. C-suppliers are excluded; A-suppliers are included in the final list (figure 4).

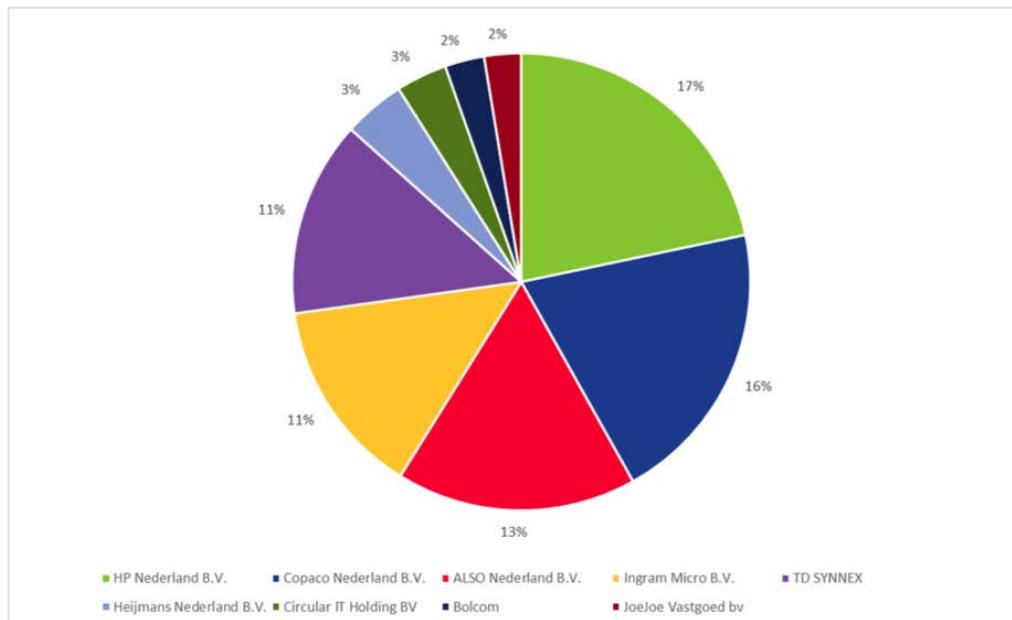


Figure 3 A-suppliers and A&C suppliers

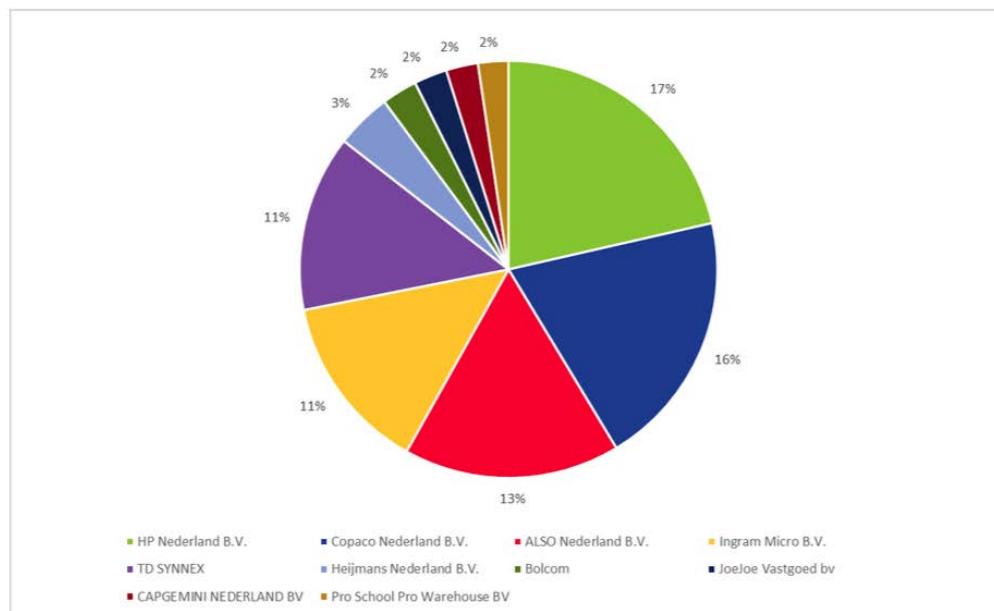


Figure 4 A-suppliers

2.3 Direct and indirect GHG emissions

CO₂ -footprint

Total emissions in 2024 were 16,303 tons of CO₂-equivalent, according to the internal monitoring tool CLIMAX. CLIMAX uses emission factors described on co2emissiefactoren.nl. In 2024, CITg employed 47.3 FTE. The CO₂ emissions per FTE are therefore 344.67 tons CO₂-eq.

Below is the distribution per function. The largest emission source is the use of sold products, accounting for 75% of emissions. Purchased goods and services (21%) also cause most of the remaining emissions. Both categories fall under scope 3, limiting direct control. All other categories each contribute less than 2% of CITg's emissions.

The values are shown in Table 1. In this table, the category “Waste generated in processes” shows a negative emission from CLIMAX. In the footprint percentage this is shown as 0% instead of a negative value, to clearly indicate that negative emissions occur due to laptop reuse. However, such negative emissions may not be included in the net emission calculation for the CO₂ Performance Ladder. The CO₂ Performance Ladder focuses on reducing emissions relative to current emissions, not on compensating or removing CO₂.

SHARE PER FUNCTION TOTAL

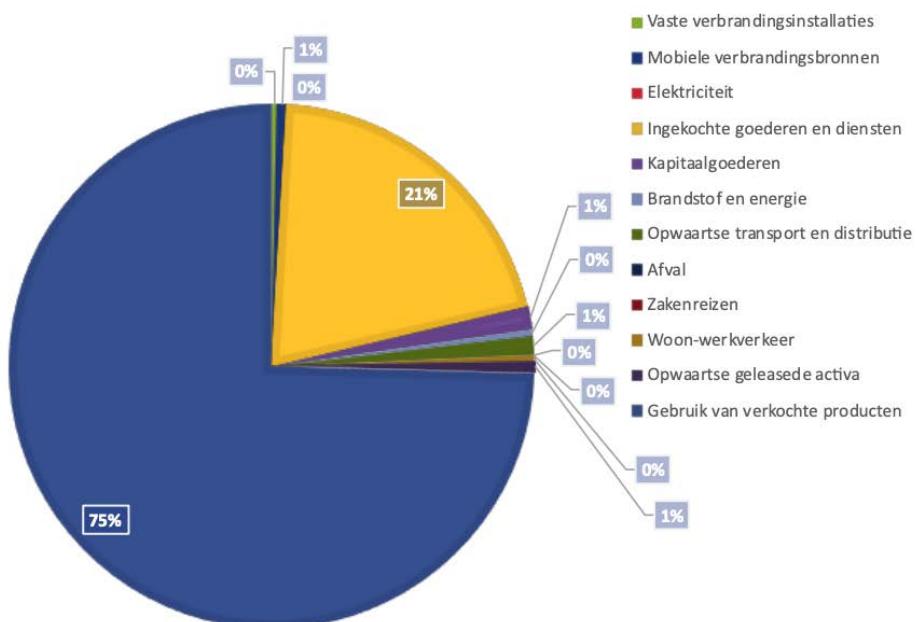


Figure 5 Total CO₂-footprint

Table 1 CO₂-footprint CITg in 2024

Scope:	Your CO ₂ - eq	Percentage	CITg (ton CO ₂ eq)	iUsed (ton CO ₂ - eq)
Scope 1	145			
Fixed incineration plants	48	0.29%	48	0
Mobile combustion sources	97	0.59%	97	0
Scope 2	3			
Electricity	3	0.02%	3	0
Scope 3	16,155			
Purchased goods and services	3,343	20.51%	3,108	235
Capital goods	227	1.39%	227	0
Fuel and energy	65	0.40%	65	0
Upward transport and distribution	181	1.11%	58	123
Waste generated in process	-2	0.00%	-2	0
Business travel	7	0.04%	4	3
Commuting	58	0.36%	42	16
Upward leased assets	116	0.71%	96	20
Use of sold products	12,158	74.58%	2,272	9,886

2.4 Results per scope

In this chapter, the results of the baseline measurement are presented per scope using graphs. The graphs show how emissions are distributed across different functions and activities. Based on this, CITg can determine where the largest reduction opportunities lie.

Scope 1 assessment

In Figure 6, which shows the distribution within scope 1, it is visible that emissions mainly originate from mobile combustion sources (67%). These are CO₂ emissions from vehicles, caused by the use of AdBlue, diesel, petrol, and lubricants.

In addition, 33% of the emissions are attributable to stationary combustion installations at the Nieuwegein office where CITg is located.

This means the greatest reduction potential within scope 1 lies in reducing fuel consumption from mobile combustion sources.

At the same time, scope 1 represents only 1% of total emissions, meaning reductions here have a relatively small impact on the total CO₂-equivalent footprint.

In Figure 7, which shows the change in scope 1 emissions over the years, emissions from mobile combustion sources have decreased in 2024 compared to 2022. Emissions from stationary combustion installations have slightly increased, due to organizational growth.

Historical comparison shows a decrease in mobile emissions since 2022, with a slight rise in stationary installations due to expansion of the organization.

SHARE PER FUNCTION SCOPE 1

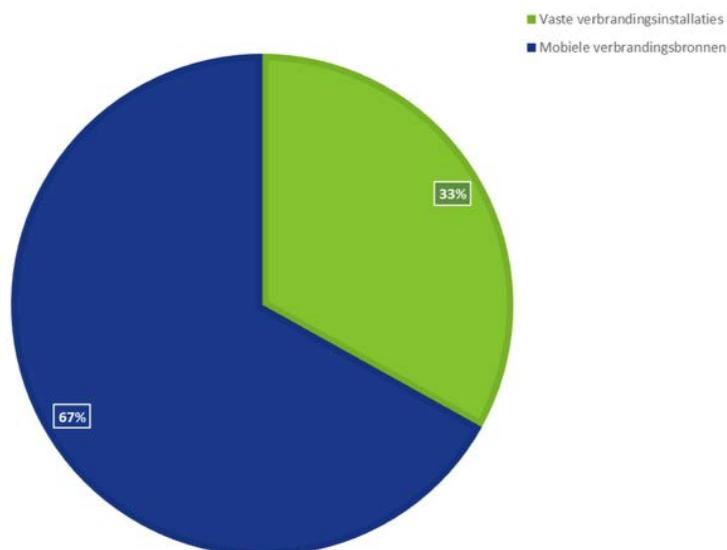


Figure 6 Distribution of emissions by activity within scope 1

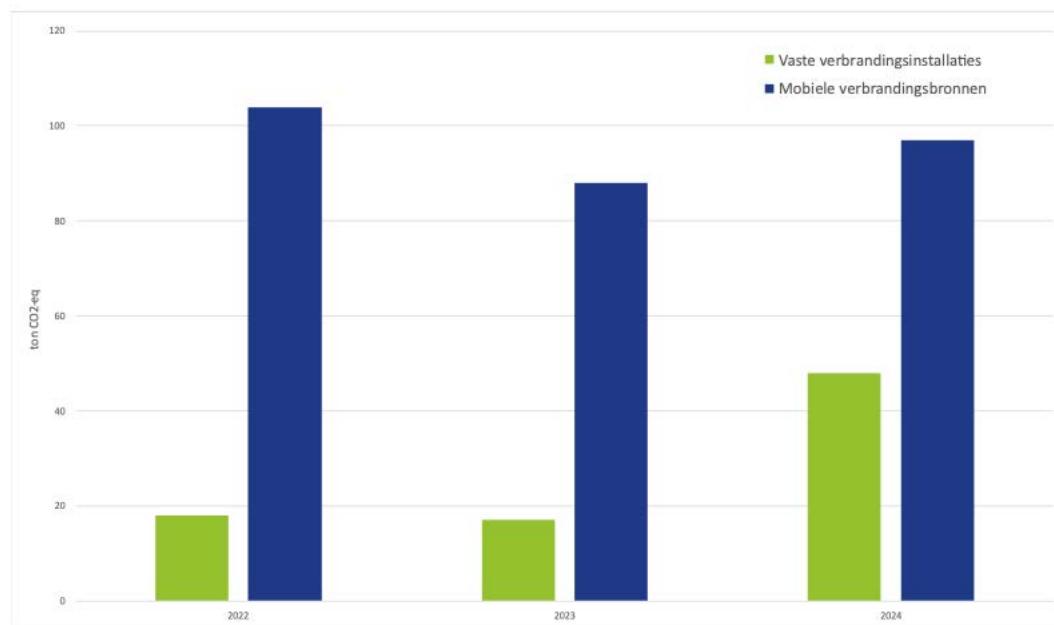


Figure 7 Change in scope 1 per category per year

Scope 2 – electricity

Within scope 2, all emissions stem from electricity consumption.

This means that the full scope 2 output depends on the origin and volume of electricity use.

Total CO₂-equivalent emissions for scope 2 were 3 tons in 2024, representing 0.02% of total emissions.

The main reason for the strong reduction in scope 2 emissions in 2024 compared to 2023 and 2022 is the change in energy contract. At the beginning of 2024, CITg switched from a grey electricity contract to a contract with 100% green energy.

Because the CO₂ emission factor for green electricity is 0 according to the factors used by CLIMAX, scope 2 emissions have been 0 for most of 2024. This will remain the case in the coming years as long as the green contract is active.

Scope 2 emissions were further reduced due to:

- Replacement of old fluorescent lighting with LED lighting at the Nieuwegein warehouse
- Installation of a battery system at the Nieuwegein office

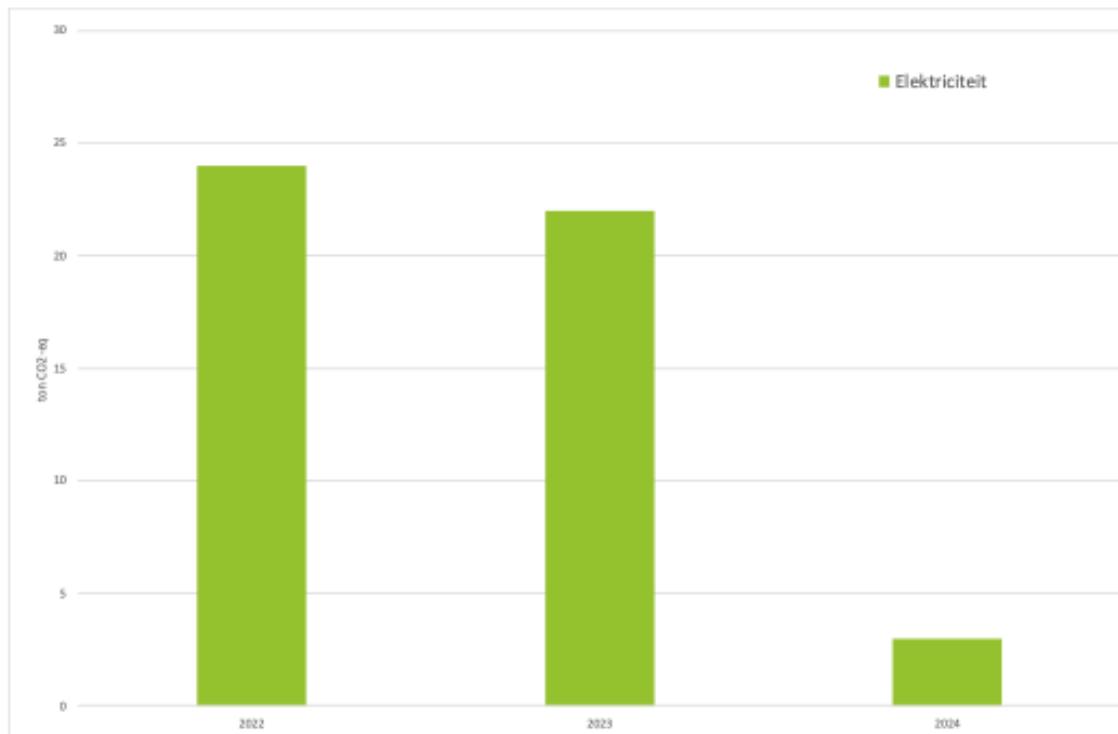


Figure 8 Change in emission of electricity in tonnes of CO₂

Scope 3 – indirect emissions

The largest contribution to scope 3 emissions comes from:

- Use of sold products (75%)
- Purchased goods and services (21%)

Together, these categories account for 96% of all scope 3 emissions. Smaller contributions come from:

- Capital goods (2%)
- Upstream transport and distribution (1%)
- Upstream leased assets (1%)
- Fuel- and energy-related activities (<1%)
- Waste (<1%)
- Business travel (<1%)
- Commuting (<1%)

This shows the largest reduction opportunities lie within scope 3 through:

- more sustainable procurement
- improving the environmental performance of delivered products
- working with the supply chain and partners

SHARE PER FUNCTION SCOPE 3

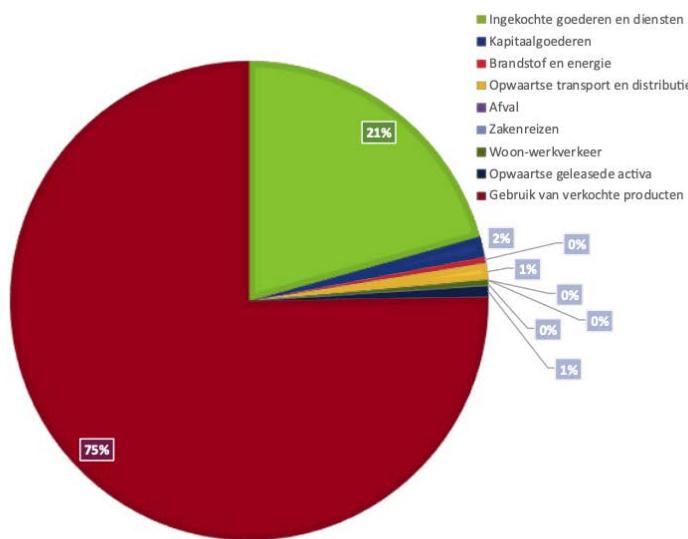


Figure 9 Distribution of emissions per activity within scope 3

Figures 10 and 11 show the changes per category. Due to large differences between categories, the results are shown in two parts. Many categories show an increase, but use of sold products has significantly decreased, representing a major emission reduction.

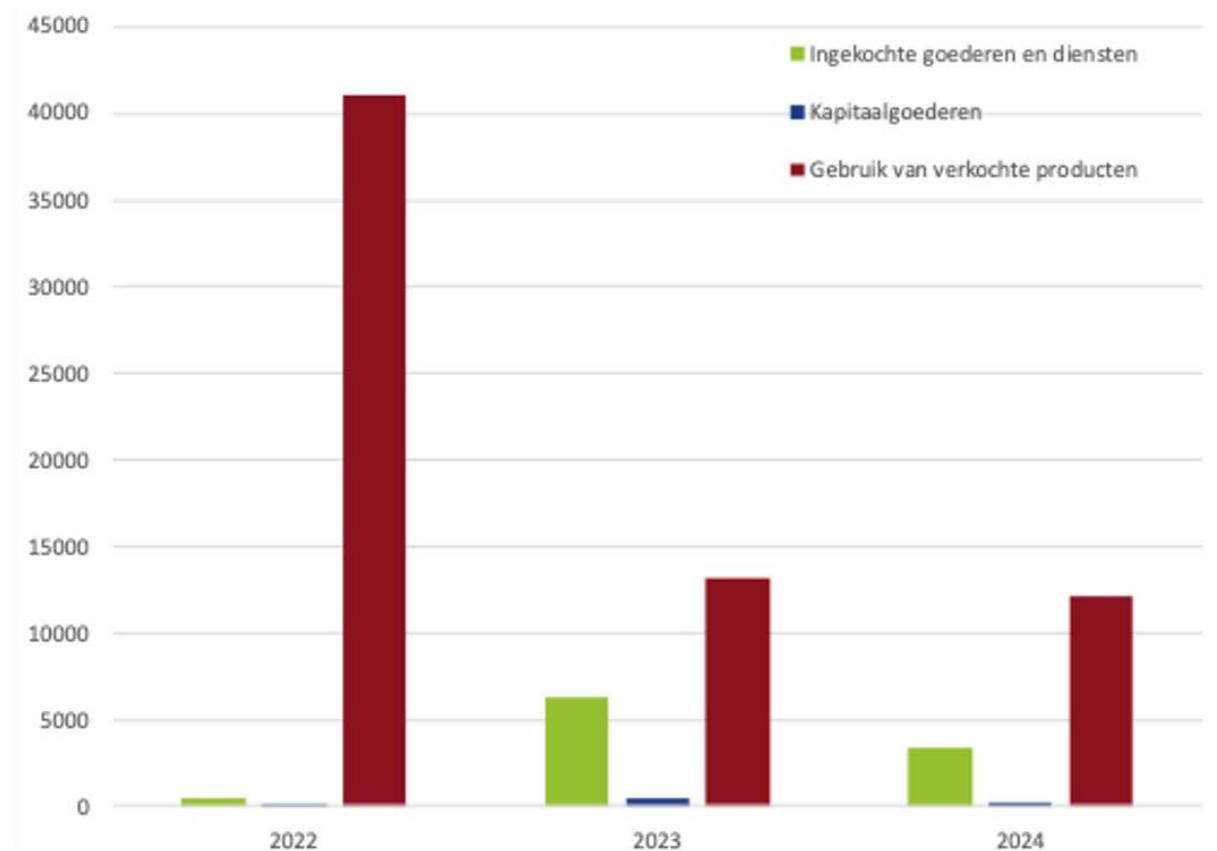


Figure 10 Scope 3 change over the years, part one of two

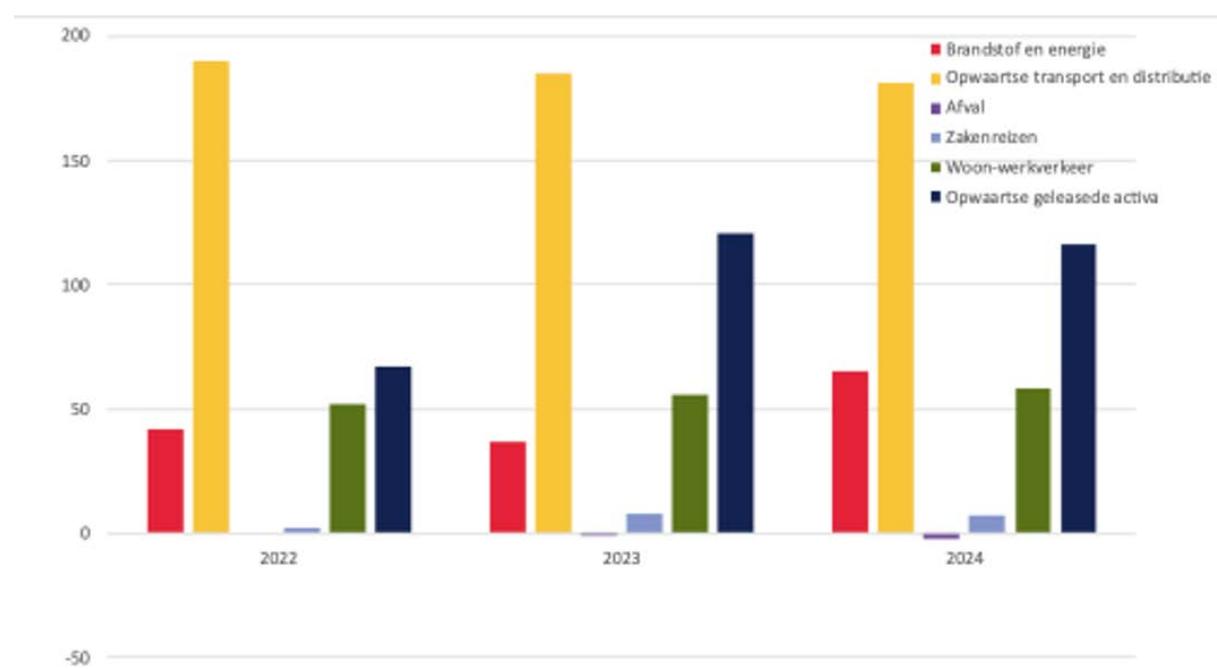


Figure 11 scope 3 over the years, part two of two

3. Intended Reduction Steps

In the *Impact Report 2024 – Let's make IT circular*, section 6.1.2 describes the strategy for reducing greenhouse gas emissions.

This is explained per scope.

Scope 1

Scope 1 emissions originate from fuel consumption on the company's premises. CITg has begun a transition to green energy, with extra focus on:

- efficient lighting
- heating
- ventilation
- stricter mobility policy

Scope 2

Emissions in scope 2 are reduced by maximizing the use of self-generated energy. This reduces dependence on fossil fuels.

For remaining electricity needs, CITg already has a green energy contract.

Scope 2 also falls under the transition actions of scope 1.

Employees are encouraged to adopt energy-saving habits, such as:

- turning off lights in areas without sensors
- shutting down equipment instead of using standby mode

Energy use is continuously monitored and reported, allowing anomalies to be addressed promptly and avoided in the future.

Scope 3

The main basis of CITg's business model already supports scope 3 reduction: CITg extends the lifecycle of IT equipment, avoiding the need for new material extraction and manufacturing.

Although emissions still occur, they are significantly lower compared to suppliers offering new products.

CITg also focuses on reducing commuting emissions by:

- allowing hybrid work
- promoting hybrid or electric vehicles

For business transport and logistics, CITg takes three main actions:

1. Early ordering of materials — allowing transport by ship instead of air

2. Sourcing products from within the EU — reducing transport distances
3. Increasing digital meetings — reducing air travel

For more intended reduction steps, see chapter 3.

Action Plan for CO₂ Performance Ladder

Based on the CO₂ footprint assessment, the major emission sources and reduction opportunities are clear. Most emissions occur within scope 3, especially purchased goods/services and use of sold products.

Although scope 1 and 2 represent a small share, they still offer direct opportunities for reduction (e.g., building heating, fleet).

The insights from the footprint form the starting point for the action plan. The plan describes the reduction targets, concrete measures, and progress so far.

This forms the foundation for achieving level 1 of the CO₂ Performance Ladder and further sustainability improvements.

4. Action Plan

In the Circular IT group Impact Report, which includes CITg, the group's environmental impact is described. Impact is divided into several components. This chapter outlines goals, results, and actions for each component.

4.1 Climate Action Goals

	2025	2026	2027
Reducing scope 1, 2 and 3 emissions (compared to 2022).	-15%	-20%	-25%
Raising awareness of CO ₂ reduction options: reach at least 80% of our target group through earned and own media.	80%	85%	85%

Table 2 Objectives from the Impact Report.

CITg is committed to reducing its own CO₂ footprint and helping customers reduce theirs.

Their climate goals include:

- Reduce CITg's footprint by 25% by 2027 compared to 2022
- Increase avoided emissions (handprint) from purchased IT equipment by 25% by 2027 compared to 2023
- No company cars emitting more than 135 g CO₂/km
- Reduce total energy consumption
- Increase share of renewable energy
- Reduce energy intensity

Intermediate targets for several years are also defined in the CITg Impact Report.

Actions and Measures

To save energy, gas, and CO₂-eq emissions, CITg has established the following measures:

- Regularly measure energy and resource use and set targets aligned with international climate agreements
- Accelerate transition to energy-efficient solutions and green power (LED lighting, efficient heating/cooling, controlled building occupancy)
- Extend lifecycle of IT assets via ITAD services
- Assess suppliers on sustainability and collaborate to reduce packaging waste, transport emissions, and material use
- Continuously monitor CO₂ performance and report internally and externally
- Use renewable energy via partnerships with green energy providers
- Become an expert in emission reduction advisory

Handprint measures (increasing avoided emissions)

CITg's plans include:

- Extending device lifespan through DaaS, refurbishment, repair
- Recycling when reuse is no longer possible
- Prioritizing TCO, Energy Star, EPEAT certified devices
- Focusing procurement on ecodesign, recycled materials, and low-impact logistics
- Supporting customers with Px3 for accurate CO₂ and energy data
- Offering transparent footprint insights (reusability, packaging, manufacturing energy, transport emissions)

Mobility-related measures

Because part of scope 1 emissions comes from the company fleet, CITg takes the following actions:

- Encourage employees to make environmentally conscious choices
- Avoid unnecessary transport movements
- Monitor company fleet and transport partners
- New company vehicles must have label A or B
- Lease passenger cars must preferably be fully electric

Nieuwegein office — EED audit measures

The following measures were identified:

- Replace gas heating with heat pumps
- Install motion sensors for lighting
- Install rooftop solar panels
- Automatic closing mechanism for overhead doors
- Replace IE3 motors with IE4+ motors
- Apply high-frequency HR chargers for traction batteries

Scope 3 reduction focus

Since 99% of CITg's footprint lies in scope 3, most opportunities exist here. Emission reduction requires supply chain collaboration. Production of IT hardware is extremely energy-intensive and highly dependent on fossil fuels.

Much of the manufacturing takes place in regions with limited access to renewable energy. This makes decarbonization complex and dependent on cooperation and long-term developments.

Results

The total CO₂-eq emissions of CITg have decreased in recent years (see Figure 12). This also includes the CO₂ emissions of iUsed.

- In 2022, the emissions were 41,964 tons CO₂-eq.
- In 2024, this decreased by 39%, to 16,303 tons CO₂-eq.

The category “Use of sold products”— the largest contributor to CITg’s total CO₂ footprint — has also shown a decrease in CO₂-eq emissions.

Figure 13 The CO₂-eq emissions from the use of sold products

CITg is part of the Circular IT group (CITg). The CITg Impact Report presents group-wide results from the past year:

- Total CITg emissions decreased by 21% compared to 2023.
- Use of renewable energy more than doubled: 16% in 2023 → 27% in 2024.
- Employee turnover decreased from 18% to 5%, indicating higher engagement and retention.
- More than 38,000 laptops were donated to schools and NGOs, helping close the digital divide.
- Over 29,000 devices were shipped through “Close the Gap”, including 23,000 to Kenya to support IT and education access.
- EcoVadis Platinum awarded to the NEG organization for the second consecutive year.

Table 3 shows the development of CO₂ and energy performance for CITg in 2023 and 2024.

This includes both direct (scope 1 & 2) and indirect (scope 3) emissions, as well as intensity and energy performance indicators showing progress toward sustainability targets.

The organization has already implemented numerous measures to reduce CO₂ emissions and improve energy performance, including:

- Replacing warehouse lighting with LED lighting
- Installing a battery system to help balance the energy grid
- Expanding CLIMAX to measure scope 1, 2, and 3 emissions for all entities
- Progress on completing the EED audit
- Deactivating charging facilities

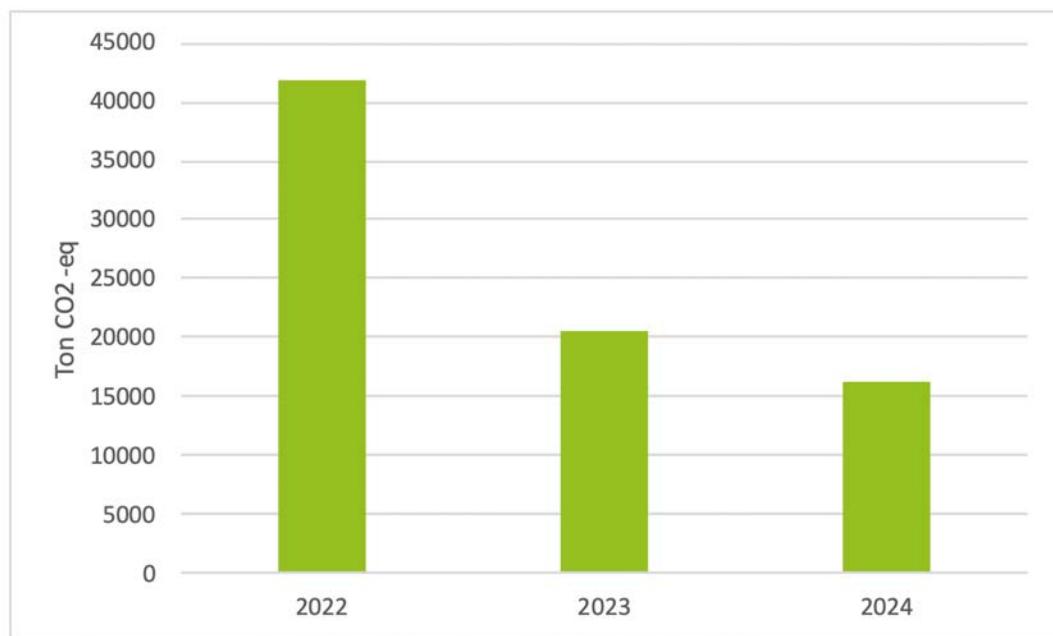


Figure 12 The total CO₂-eq emissions of CITg over the years

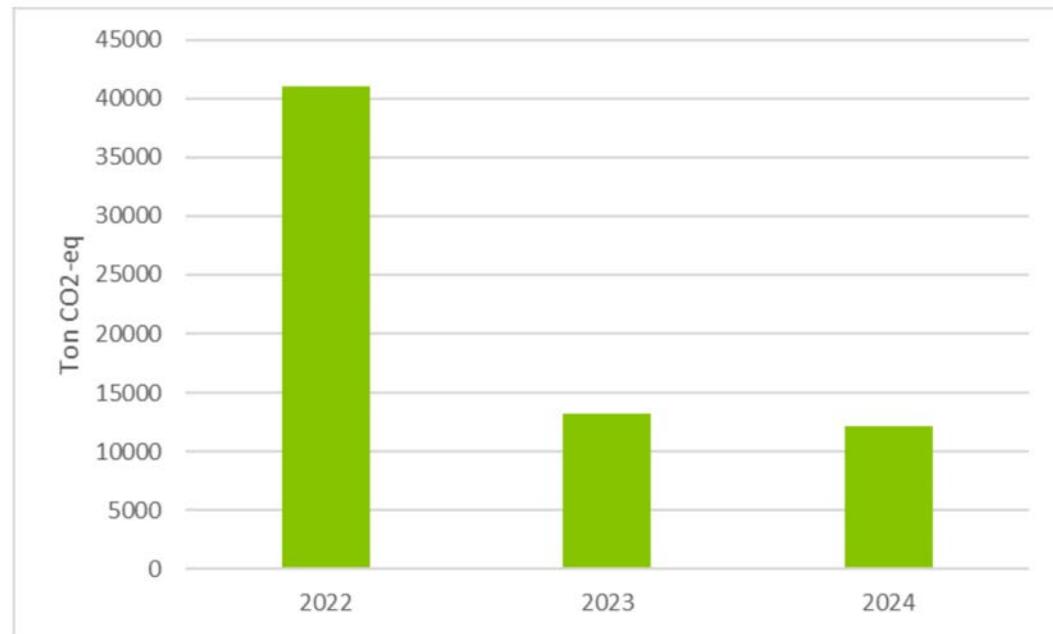


Figure 13 CO₂-eq emissions from the use of sold products

Table 3 Comparison of CO₂ and energy performance 2023 and 2024 of Circular IT group

Carbon Indicators	2023	2024
Scope 1 emissions (tCO ₂ e)	445*	510*
Scope 2 emissions (tCO ₂ e)	214	128
Scope 3 emissions (tCO ₂ e)	56.907	44.646
Scope 1 + 2 emissions (tCO ₂ e)	659	638
Total emissions (tCO ₂ e)	57.567	45.285
Scope 1 + 2 revenue intensity (tCO ₂ e / €m revenue)	6.6	6.2
Total revenue intensity (tCO ₂ e / €m revenue)	576	440
Employee emission intensity (tCO ₂ e / FTE)	186	140
Renewable energy use (%)	16	27.6
Total renewable energy consumption (MWh)	456	902
Total energy consumption (MWh)	2.852	3.468
Energy intensity (MWh / €m revenue)	29	34
Renewable energy produced (kWh)	0	34.499
Non-renewable energy produced (MWh)	0	0
Total energy production (kWh)	0	34.499

* The increase in Scope 1 emissions is the direct result of the growth of the organization, related to the increase in business activities.

4.2 Pollution Goals

Goals

Since CITg does not manufacture products itself, the main sources of pollution are:

- transport of goods from suppliers
- packaging waste

To reduce these impacts, CITg has set the following goals:

- Increase the volume of incoming shipments by 50% to reduce packaging material
- Transition from 100% individually packaged new devices for DaaS to 95% dealer packaging by 2030
- Ensure more than 90% of product packaging consists of recycled or responsibly sourced material (e.g., FSC-certified fiber)
- Eliminate all plastic packaging by 2025
- Reduce the share of waste sent to landfill

Avoid hazardous or radioactive waste

Actions and measures

To achieve these goals and reduce pollution, CITg takes the following actions:

- Reduce pollution via integrated strategies in ITAD processes, emphasizing responsible use and processing of IT equipment

- Apply circular principles across the full lifecycle of devices
- Collaborate with suppliers who implement circular design
- Work with certified recyclers for responsible handling of e-waste and end-of-life packaging
- Follow “reduce, reuse, recycle” principles
- Work with suppliers to promote good waste practices throughout the chain
- Select recyclers based on certification, transparency, and traceability
- Ensure products comply with RoHS, CE, and REACH; remove hazardous uncontrolled substances from procurement
- Comply with the WEEE directive for responsible collection and recycling
- Prioritize environmentally friendly packaging, using recycled or certified fibers instead of plastic
- Encourage suppliers to reduce packaging, increase recycled content, and eliminate plastic
- FSC-certified fibers must come from responsibly managed forests, with adequate forest protection or replanting to compensate for new wood use

Results

CITg falls under Circular IT group (CITg).

CITg's pollution-related results include:

- No CITg shipments containing hazardous waste (e.g., Li-ion batteries or mercury-containing screens) received by recycling partners in 2024
- Laptop screens processed safely in closed systems with mercury capture
- CITg received WEEELABEX certification, with the audit in October 2024 successfully completed
- Subsidiary CTC collected 341,482 devices in 2024
- CITg refurbished 97,931 IT and network devices in 2024
- 0 tons of hazardous or radioactive waste in 2023 and 2024

4.3 Water Goals

Goals

Significant water use and pollution occur upstream - especially during production of electronics.

Since CITg's direct operations involve minimal water use or wastewater, no specific water reduction goals were set.

Actions and measures

To prevent harmful substances from entering water sources and to limit water use in the value chain, the following measures apply:

- CITg sells only products that comply with CE, RoHS, and REACH
- Collaboration only with WEEELABEX- and ISO-certified recycling partners
- Any remaining hazardous materials in end-of-life streams are identified, logged, stored, processed, and disposed of according to strict regulations

- Protocols are regularly communicated to employees
- By extending product lifespans through reuse and refurbishment, water used in manufacturing new hardware is reduced
- Preference for suppliers who actively reduce water use and apply strict material management
- Progress monitored via industry benchmarks
- Regular contact with stakeholders and regulators to stay informed on water-related policies
- Full compliance with all relevant environmental and waste management regulations is ensured

Results

By promoting reuse and reducing the demand for new production, CITg indirectly reduces industrial water consumption and wastewater production.

CITg also tracks water usage across all group locations.

Water consumption in 2024 was lower than in 2023, as shown in Table 4.

Table 4 Water consumption of CITg in 2023 vs. 2024

Year	Water consumption (m ³)
2023	2,444
2024	2,084

4.4 Circular Economy Goals

Goals

Producing new IT hardware requires large amounts of raw materials, energy, and water, mostly upstream in the value chain. CITg has set goals related to e-waste and circularity.

Table 5 Circular economy objectives

Theme	Objective	2025	2026	2027
Circularity/ Waste	Percentage of recycled content	85%	85%	90%
ESG Procurement &	Number of tenders won in which ESG played an important role	4	6	7
Communication & Awareness	Media reach within the target group	80% of the target group	85% of the target group	90% of the target group

Actions and measures

- To reduce electronic waste and increase recycling rates, CITg applies:
- Extending device lifespans through refurbishing and repair
- Collaborating with certified processors for recycling and responsible waste handling
- Replacing parts (batteries, SSDs, memory) to extend lifecycle
- Offering refurbished hardware as the preferred option; new hardware only when necessary
- Applying Product Lifecycle Management by reallocating devices internally
- Scaling Device-as-a-Service (DaaS) for guaranteed return and reuse
- Expanding take-back and collection programs
- "Prepare for re-use" programs for immediate redeployment of devices or parts
- Using components from decommissioned devices for remanufacturing
- Working exclusively with WEEELABEX-/ISO-certified recyclers, including periodic audits
- Reducing packaging and transport waste through reuse and minimalist, sustainable solutions
- Supporting customers in circular decision making through workshops, masterclasses, and tools like the Circular IT Calculator
- Regularly measuring and reporting reuse, recycling, and waste streams

Results

CITg reduces demand for raw materials by:

- Stimulating reuse and refurbishment
- Reusing existing components
- Extending product lifespans through repair and return programs

Table 6 Use of new vs. refurbished materials

Component	New (%)	Refurbished (%)
Keyboards	0.24%	99.76%
Batteries	89.29%	10.71%
Laptop memory	1.20%	98.80%
SSD	51.46%	48.54%
Total	2.97%	97.03%

Table 6 shows how much of the input material was already refurbished.

Table 7 shows end-of-life material flows for 2023 and 2024, including reuse, recycling, energy recovery, thermal treatment, and landfill.

Recycling increased significantly in 2024, while incineration and landfill decreased.

Table 7 Material Outflows

Processing type	2023 (kg)	2023 (%)	2024 (kg)	2024 (%)
Total weight	749,156	100%	1,559,052	100%
Prepared for reuse	110	0.01%	0	0%
Recycling	546,607	72.96%	1.392.077*	89,28%*
Energy recovery	173,571	23.17%	149.357*	9,58%*
Thermal processing	25,478	3.40%	15.590*	1,00%*
Landfill	3,243	0.43%	2.182*	0,14%*

*= figures based on preliminary processing reports

4.5 Environmental Incident Goals

The total number of environmental incidents must be 0 each year.

Actions and measures

Environmental safety and environmental protection are important within CITg. Therefore, the organization actively works to prevent environmental incidents and to carefully manage workplace risks.

CITg applies a structured approach, including:

- Identifying risks through a Risk Inventory & Evaluation (RI&E) and taking measures to minimize environmental impact and incidents
- Working according to PGS 37-2 guidelines for activities involving batteries, with specific attention to storage, use, and waste management to prevent fire, leakage, and emissions
- Implementing preventive measures and controls to proactively manage environmental and safety risks

- Promoting awareness and providing training so employees and partners adhere to the highest environmental standards and best practices

Results

Over the past year, there was 1 environmental incident at the Nieuwegein location where CITg operates.

Table 8 Total number of environmental incidents and location of Nieuwegein

Year	Environmental total	incidents	Environmental Nieuwegein	incidents
2024	1		1	
Purpose				
2025	0		0	
2026	0		0	

5. Conclusions and Recommendations

From the lateral analysis used to determine CITg's organizational boundary, it is clear that Circular IT Holding, under which CITg falls, must be included within the organizational boundary. Sister company iUsed is also part of this boundary.

The client requested Ekwadraat to prepare the remainder of the report for CITg and iUsed. The provided data show that the organization's CO₂ emissions originate mainly from scope 3. Scopes 1 and 2 have only a limited impact on total CO₂-equivalent emissions. The largest share of emissions occurs within scope 3, especially:

- Use of sold products (75%)
- Purchased goods and services (21%)

This highlights a strong dependency on the supply chain for reduction measures. Emissions can be reduced through:

- collaboration with partners and suppliers
- promoting reuse and refurbishment
- applying sustainability criteria in procurement
- implementing circular business models
- correct recycling of devices
- using energy-efficient and certified equipment
- supporting customers in making circular choices (e.g., tools and workshops)

The emissions from the use of sold products are inherently high — even though the products are circular — because usage itself always generates emissions. Although scope 1 represents a small share of emissions, reduction opportunities still exist.

The EED audit for Circular IT group identified several measures — for example:

- The warehouse used by CITg is currently gas-heated; replacing this with heat pumps can reduce emissions
- Electrifying the fleet can further reduce scope 1 emissions, as petrol and diesel vehicles are still in use

The measures and strategies already implemented have led to significant improvements:

- Total CO₂ emissions have decreased
- Energy intensity has improved
- Use of renewable energy has doubled
- Employee turnover has decreased
- Reuse of IT equipment has increased

These results confirm the effectiveness of the action plan and the chosen reduction measures.