How Recycling Supports Your ESG Reporting

A practical guide for businesses on using recycling, e-waste recovery, IT asset disposition, and documentation to support sustainability and ESG reporting.

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Key message

Recycling supports ESG reporting when it is backed by clear records. Collection reports, recycling certificates, asset lists, data destruction certificates, and weight or quantity data help businesses show responsible waste management, resource recovery, and progress toward sustainability goals.

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1. What ESG Reporting Means

ESG reporting is the process of explaining how a business manages environmental, social, and governance matters that are relevant to its operations, stakeholders, and long-term performance. For many companies, ESG reporting includes policies, actions, data, targets, and evidence that show how the business manages risks and opportunities responsibly.

For recycling-related activities, ESG reporting usually focuses on how a business reduces waste, improves resource recovery, manages end-of-life assets, protects data during disposal, and keeps records that can support internal audit, customer requirements, or sustainability disclosures.

Reader takeaway

Recycling activity becomes useful for ESG reporting when it is measurable, traceable, and supported by documents.

2. Why Recycling Matters for ESG

Recycling is not only an operational activity. It can also support a company's ESG story by showing how the organisation manages resources, reduces waste, and handles end-of-life materials responsibly.

ESG Area	How Recycling Supports It
Environmental	Helps reduce waste sent for disposal, supports material recovery, circular resource use and responsible end-of-life management.
Social	Supports safer and more responsible handling of e-waste, batteries and components that may present risks to workers or communities if poorly managed.
Governance	Supports chain-of-custody records, data-security controls, certificates, supplier documentation and audit-ready evidence.

3. Where Recycling Fits in ESG Frameworks

Different companies may report sustainability information using different frameworks or requirements. Recycling and waste data can support several common reporting areas, especially waste management, resource use, circular economy, and value chain emissions.

3.1 Waste and circular economy reporting

GRI 306: Waste 2020 includes disclosures for waste generated, waste diverted from disposal, and waste directed to disposal. This is why accurate recycling and disposal records can be useful for organisations that use GRI-style waste reporting.

3.2 Climate and Scope 3 reporting

Under the GHG Protocol Scope 3 guidance, waste generated in operations is Category 5 of Scope 3. Where a business calculates Scope 3 emissions, waste treatment and recycling data may help support more accurate reporting, especially when the recycling or waste service provider can provide weight, material type, and treatment method information.

3.3 Singapore reporting context

In Singapore, listed issuers and certain larger companies may be subject to sustainability or climate reporting requirements depending on their listing status, size, and applicable timelines. Smaller businesses may still be asked by customers, landlords, investors, or supply chain partners to provide ESG-related information or supporting evidence.

Important distinction

Recycling certificates and waste reports can support ESG reporting, but they do not automatically replace formal climate accounting, assurance, legal compliance, or regulatory reporting obligations.

4. Recycling Metrics Businesses Can Track

To make recycling activity useful for ESG reporting, businesses should collect information in a consistent format. The following metrics are practical for e-waste, IT asset disposition, and resource recovery activities.

Metric	Why It Helps
Total quantity collected	Shows the volume of e-waste, batteries, or IT assets diverted for responsible handling.
Material or asset type	Helps classify waste streams such as laptops, servers, batteries, cables, printers, and storage media.
Weight by category	Supports waste reporting and may support emissions calculations where suitable factors are used.
Items assessed or routed for reuse/refurbishment	Shows potential circular economy value and extended asset life where suitable downstream pathways are available.
Items recycled or recovered	Shows material recovery and responsible end-of-life management.
Data-bearing devices destroyed or wiped	Supports information security, governance, and audit records.
Certificates issued	Provides evidence for internal records, customer audits, and ESG documentation.

5. How E-Waste and ITAD Support ESG

E-waste recycling and IT Asset Disposition (ITAD) can provide strong ESG support because they combine environmental responsibility, information security, and business controls.

Environmental support - End-of-life electronics can be collected and sorted, with suitable assets assessed for reuse, refurbishment or other value-recovery pathways where appropriate, while remaining equipment can be directed to responsible recycling.

Data protection support - Laptops, servers, hard disks, SSDs, phones, and tablets may contain business or personal data. Secure data handling and destruction support governance and risk management.

Resource recovery support - Electronic assets may contain recoverable materials such as metals, plastics, circuit boards, and cables. Battery-containing equipment and standalone batteries may require separate segregation and suitable downstream recycling pathways.

Audit support - Asset lists, collection records, certificates, and downstream partner records help businesses show that disposal was handled responsibly.

6. Documents Businesses Should Keep

Good ESG reporting depends on evidence. Businesses should keep supporting documents for each recycling or ITAD activity, especially when items include data-bearing devices or batteries.

Document	Purpose
Asset list or inventory	Records item type, quantity, serial number if available, and condition before collection.
Collection record or delivery order	Shows date, collection location, responsible party, and movement of assets.
Recycling or disposal certificate	Provides evidence that items were sent for responsible recycling or downstream handling.
Certificate of data destruction	Supports secure disposal of storage media or data-bearing devices.
Weight or material summary	Supports waste metrics and ESG reporting tables.
Photos where appropriate	Can provide practical evidence for collection, sorting, or handover.
Downstream partner acknowledgement	Shows that items were transferred to a suitable recycling or recovery partner.

7. Example ESG Recycling Data Table

The example below shows a simple format that a business can use internally or adapt for its ESG records. Exact metrics should be based on the company's own reporting requirements and available evidence.

Illustrative example only – the figures below are sample data and do not represent actual ReTech Resource or customer recycling records:

Period	Waste Stream	Quantity	Outcome	Evidence
Q1 2026	Laptops and desktops	120 units	Reuse / refurbishment / recycling assessment	Asset list, collection report
Q1 2026	HDDs and SSDs	85 units	Secure destruction / wiping	Certificate of data destruction
Q1 2026	Mixed e-waste	450 kg	Recycling / material recovery	Recycling certificate
Q1 2026	Rechargeable batteries	35 kg	Battery recycling channel	Battery collection record

8. Turning Recycling Activity Into ESG Statements

A business should avoid making broad or unsupported sustainability claims. ESG statements should be specific, measurable, and linked to records.

Example statement

During the reporting period, the company arranged responsible collection of end-of-life IT assets and electronic waste. Supporting records included asset lists, collection records, recycling documentation, and data destruction certificates for applicable storage media. These activities supported waste reduction, resource recovery, data protection, and internal sustainability tracking.

Better ESG wording practices

- Use measured quantities where available, such as number of devices, kilograms collected, or number of certificates issued.
- Avoid saying "zero waste" or "fully sustainable" unless this can be clearly proven.
- Separate reuse, refurbishment, recycling, data destruction, and disposal outcomes instead of combining everything under one general claim.
- Keep supporting records for audit, customer review, or sustainability reporting.

9. Common Mistakes to Avoid

- Reporting recycling activity without keeping collection or certificate records.
- Combining batteries, data-bearing devices, and general e-waste without proper sorting information.
- Making emission reduction claims without a clear calculation method or recognised emission factors.
- Forgetting to include data destruction evidence for laptops, servers, hard disks, SSDs, phones, and tablets.
- Treating recycling certificates as a substitute for all ESG reporting requirements.
- Using outdated supplier or recycler information without verifying current licences, capabilities, or acceptance conditions.

10. How ReTech Resource Can Help

ReTech Resource helps businesses, institutions, and communities coordinate responsible e-waste and IT asset collection, secure disposal requirements, battery segregation and suitable downstream handling, and recycling documentation.

- Collection coordination for e-waste and unwanted IT assets.
- Sorting and categorization support for electronic devices, battery-containing equipment, standalone batteries, cables and storage media, with suitable downstream routing where required.
- ITAD support for asset lists, collection records and assessment of suitable reuse, value-recovery or recycling pathways.
- Secure data destruction coordination and certificates where applicable.
- Recycling and recovery documentation to support internal ESG records.
- Corporate collection programmes for offices, schools, communities, and business locations.

Need support with recycling records for ESG reporting?

ReTech Resource can help your organisation collect, sort, document, and recycle unwanted electronics safely and responsibly. For collection support, recycling guidance, or ESG documentation enquiries, please contact our team.

11. Frequently Asked Questions

Is recycling data useful for ESG reporting?

Yes. Recycling data can support waste management, resource recovery, circular economy, and responsible disposal disclosures when it is supported by reliable records.

Do recycling certificates prove ESG compliance?

Not by themselves. Certificates can support ESG evidence, but companies should still follow their own reporting framework, internal controls, and applicable regulatory requirements.

Can e-waste recycling support Scope 3 reporting?

It may support Scope 3 waste-related reporting where the company tracks waste generated in operations and uses suitable calculation methods. Businesses should check the method and emission factors used by their ESG or sustainability reporting team.

What records should we ask for after collection?

Useful records may include an asset list, collection report, recycling or disposal certificate, data destruction certificate, weight summary, and downstream partner acknowledgement where applicable.

Can small businesses use this guide?

Yes. Even if a small business is not required to publish a formal ESG report, keeping recycling records can help with customer questionnaires, tenders, landlord sustainability requests, and internal tracking.

12. Sources and Notes

[1] SGX Rulebook - Practice Note 7.6 Sustainability Reporting Guide: https://rulebook.sgx.com/rulebook/practice-note-76-sustainability-reporting-guide

[2] ACRA – Sustainability Reporting and Assurance Requirements: https://www.acra.gov.sg/regulations/sustainability-reporting/requirements-timeline/

[3] GRI - GRI 306: Waste 2020: https://www.globalreporting.org/publications/documents/english/gri-306-waste-2020/

[4] GHG Protocol - Technical Guidance for Calculating Scope 3 Emissions, Category 5 Waste Generated in Operations: https://ghgprotocol.org/sites/default/files/2022-12/Ch5_GHGP_Tech.pdf

[5] NEA - E-Waste Management: https://www.nea.gov.sg/our-services/waste-management/3r-programmes-and-resources/e-waste-management

[6] NEA - Where to Recycle E-Waste: https://www.nea.gov.sg/our-services/waste-management/3r-programmes-and-resources/e-waste-management/where-to-recycle-e-waste