

**GRI 301: MATERIALS**  
2016

**GRI**  
**301**

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## About this Standard

<b>Responsibility</b>	This Standard is issued by the <a href="#">Global Sustainability Standards Board (GSSB)</a> . Any feedback on the GRI Standards can be submitted to <a href="mailto:standards@globalreporting.org">standards@globalreporting.org</a> for the consideration of the GSSB.
<b>Scope</b>	<i>GRI 301: Materials</i> sets out reporting requirements on the topic of materials. This Standard can be used by an organization of any size, type, sector or geographic location that wants to report on its impacts related to this topic.
<b>Normative references</b>	This Standard is to be used together with the most recent versions of the following documents. <a href="#">GRI 101: Foundation</a> <a href="#">GRI 103: Management Approach</a> <a href="#">GRI Standards Glossary</a>  In the text of this Standard, terms defined in the Glossary are <u>underlined</u> .
<b>Effective date</b>	This Standard is effective for reports or other materials published on or after 1 July 2018. Earlier adoption is encouraged.

**Note:** This document includes hyperlinks to other Standards. In most browsers, using **'ctrl' + click** will open external links in a new browser window. After clicking on a link, use **'alt' + left arrow** to return to the previous view.

# Introduction

## A. Overview

This Standard is part of the set of GRI Sustainability Reporting Standards (GRI Standards). These Standards are designed to be used by organizations to report about their impacts on the economy, the environment, and society.

The GRI Standards are structured as a set of interrelated, modular standards. The full set can be downloaded at [www.globalreporting.org/standards/](http://www.globalreporting.org/standards/).

There are three universal Standards that apply to every organization preparing a sustainability report:

[GRI 101: Foundation](#)

[GRI 102: General Disclosures](#)

[GRI 103: Management Approach](#)

**GRI 101: Foundation is the starting point for using the GRI Standards. It has essential information on how to use and reference the Standards.**

An organization then selects from the set of topic-specific GRI Standards for reporting on its material topics. These Standards are organized into three series: 200 (Economic topics), 300 (Environmental topics) and 400 (Social topics).

Each topic Standard includes disclosures specific to that topic, and is designed to be used together with *GRI 103: Management Approach*, which is used to report the management approach for the topic.

**GRI 301: Materials is a topic-specific GRI Standard in the 300 series (Environmental topics).**

## B. Using the GRI Standards and making claims

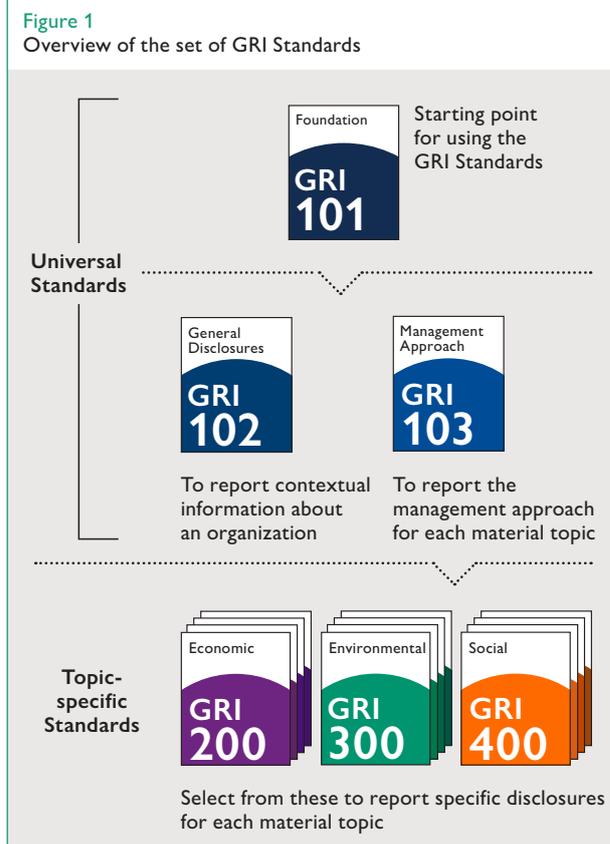
There are two basic approaches for using the GRI Standards. For each way of using the Standards there is a corresponding claim, or statement of use, which an organization is required to include in any published materials.

1. The GRI Standards can be used as a set to prepare a sustainability report that is in accordance with the Standards. There are two options for preparing a report in accordance (Core or Comprehensive), depending on the extent of disclosures included in the report.

An organization preparing a report in accordance with the GRI Standards uses this Standard, *GRI 301: Materials*, if this is one of its material topics.

2. Selected GRI Standards, or parts of their content, can also be used to report specific information, without preparing a report in accordance with the Standards. Any published materials that use the GRI Standards in this way are to include a 'GRI-referenced' claim.

See [Section 3 of GRI 101: Foundation](#) for more information on how to use the GRI Standards, and the specific claims that organizations are required to include in any published materials.



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## C. Requirements, recommendations and guidance

The GRI Standards include:

**Requirements.** These are mandatory instructions. In the text, requirements are presented in **bold font** and indicated with the word 'shall'. Requirements are to be read in the context of recommendations and guidance; however, an organization is not required to comply with recommendations or guidance in order to claim that a report has been prepared in accordance with the Standards.

**Recommendations.** These are cases where a particular course of action is encouraged, but not required. In the text, the word 'should' indicates a recommendation.

**Guidance.** These sections include background information, explanations and examples to help organizations better understand the requirements.

An organization is required to comply with all applicable requirements in order to claim that its report has been prepared in accordance with the GRI Standards. See [GRI 101: Foundation](#) for more information.

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## D. Background context

In the context of the GRI Standards, the environmental dimension of sustainability concerns an organization's impacts on living and non-living natural systems, including land, air, water and ecosystems.

*GRI 301* addresses the topic of materials.

The inputs used to manufacture and package an organization's products and services can be non-renewable materials, such as minerals, metals, oil, gas, or coal; or renewable materials, such as wood or water. Both renewable and non-renewable materials can be composed of virgin or recycled input materials.

The type and amount of materials the organization uses can indicate its dependence on natural resources, and the impacts it has on their availability. The organization's contribution to resource conservation can be indicated by its approach to recycling, reusing and reclaiming materials, products, and packaging.

The disclosures in this Standard can provide information about an organization's impacts related to materials, and how it manages these impacts.

# GRI 301: Materials

This Standard includes disclosures on the management approach and topic-specific disclosures. These are set out in the Standard as follows:

- Management approach disclosures (this section references *GRI 103*)
- Disclosure 301-1 Materials used by weight or volume
- Disclosure 301-2 Recycled input materials used
- Disclosure 301-3 Reclaimed products and their packaging materials

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## 1. Management approach disclosures

Management approach disclosures are a narrative explanation of how an organization manages a material topic, the associated impacts, and stakeholders' reasonable expectations and interests. Any organization that claims its report has been prepared in accordance with the GRI Standards is required to report on its management approach for every material topic, as well as reporting topic-specific disclosures for those topics.

Therefore, this topic-specific Standard is designed to be used together with *GRI 103: Management Approach* in order to provide full disclosure of the organization's impacts. *GRI 103* specifies how to report on the management approach and what information to provide.

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### Reporting requirements

- 1.1** The reporting organization shall report its management approach for materials using [GRI 103: Management Approach](#).

## 2. Topic-specific disclosures

### Disclosure 301-1

#### Materials used by weight or volume

##### Reporting requirements

Disclosure  
301-1

The reporting organization shall report the following information:

- a. Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:
  - i. non-renewable materials used;
  - ii. renewable materials used.

##### Reporting recommendations

- 2.1 When compiling the information specified in Disclosure 301-1, the reporting organization should:
  - 2.1.1 include the following material types in the calculation of total materials used:
    - 2.1.1.1 raw materials, i.e., natural resources used for conversion to products or services, such as ores, minerals, and wood;
    - 2.1.1.2 associated process materials, i.e., materials that are needed for the manufacturing process but are not part of the final product, such as lubricants for manufacturing machinery;
    - 2.1.1.3 semi-manufactured goods or parts, including all forms of materials and components other than raw materials that are part of the final product;
    - 2.1.1.4 materials for packaging purposes, including paper, cardboard and plastics;
  - 2.1.2 report, for each material type, whether it was purchased from external suppliers or sourced internally (such as by captive production and extraction activities);
  - 2.1.3 report whether these data are estimated or sourced from direct measurements;
  - 2.1.4 if estimation is required, report the methods used.

##### Guidance

###### *Guidance for Disclosure 301-1*

The reported usage data are to reflect the material in its original state, and not to be presented with further data manipulation, such as reporting it as 'dry weight'.

## Disclosure 301-2

### Recycled input materials used

#### Reporting requirements

Disclosure  
**301-2**

The reporting organization shall report the following information:

- a. Percentage of recycled input materials used to manufacture the organization's primary products and services.

2.2 When compiling the information specified in Disclosure 301-2, the reporting organization shall:

2.2.1 use the total weight or volume of materials used as specified in Disclosure 301-1;

2.2.2 calculate the percentage of recycled input materials used by applying the following formula:

$$\text{Percentage of recycled input materials used} = \frac{\text{Total recycled input materials used}}{\text{Total input materials used}} \times 100$$

#### Reporting recommendations

2.3 When compiling the information specified in Disclosure 301-2, the reporting organization should, if estimation is required, report the methods used.

#### Guidance

*Guidance for Disclosure 301-2*

If material weight and volume measurements are stated as different units, the organization can convert measurements to standardized units.

## Disclosure 301-3

### Reclaimed products and their packaging materials

#### Reporting requirements

Disclosure  
**301-3**

The reporting organization shall report the following information:

- a. Percentage of reclaimed products and their packaging materials for each product category.
- b. How the data for this disclosure have been collected.

2.4 When compiling the information specified in Disclosure 301-3, the reporting organization shall:

2.4.1 exclude rejects and recalls of products;

2.4.2 calculate the percentage of reclaimed products and their packaging materials for each product category using the following formula:

$$\text{Percentage of reclaimed products and their packaging materials} = \frac{\text{Products and their packaging materials reclaimed within the reporting period}}{\text{Products sold within the reporting period}} \times 100$$

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#### Guidance

*Guidance for Disclosure 301-3*

The reporting organization can also report recycling or reuse of packaging separately.

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### Legal liability

This document, designed to promote sustainability reporting, has been developed by the Global Sustainability Standards Board (GSSB) through a unique multi-stakeholder consultative process involving representatives from organizations and report information users from around the world. While the GRI Board of Directors and GSSB encourage use of the GRI Sustainability Reporting Standards (GRI Standards) and related Interpretations by all organizations, the preparation and publication of reports based fully or partially on the GRI Standards and related Interpretations are the full responsibility of those producing them. Neither the GRI Board of Directors, GSSB nor Stichting Global Reporting Initiative (GRI) can assume responsibility for any consequences or damages resulting directly or indirectly from the use of the GRI Standards and related Interpretations in the preparation of reports, or the use of reports based on the GRI Standards and related Interpretations.

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ISBN: 978-90-8866-064-1