

# GRI 301: Materials 2016

EFFECTIVE DATE: 1 JULY 2018

**TOPIC STANDARD**

# 301

# GRI 301: Materials 2016

## Topic Standard

### Effective Date

This Standard is effective for reports or other materials published on or after 1 July 2018

### Responsibility

This Standard is issued by the [Global Sustainability Standards Board \(GSSB\)](#). Any feedback on the GRI Standards can be submitted to [gssbsecretariat@globalreporting.org](mailto:gssbsecretariat@globalreporting.org) for the consideration of the GSSB.

### Due Process

This Standard was developed in the public interest and in accordance with the requirements of the GSSB Due Process Protocol. It has been developed using multi-stakeholder expertise, and with regard to authoritative intergovernmental instruments and widely held expectations of organizations relating to social, environmental, and economic responsibilities.

### 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 Supervisory Board, Management Board, and GSSB encourage the 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 Supervisory Board, Management Board, 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.

### Copyright and trademark notice

This document is copyright-protected by Stichting Global Reporting Initiative (GRI). The reproduction and distribution of this document for information and/or use in preparing a sustainability report is permitted without prior permission from GRI. However, neither this document nor any extract from it may be reproduced, stored, translated, or transferred in any form or by any means (electronic, mechanical, photocopied, recorded, or otherwise) for any other purpose without prior written permission from GRI.

Global Reporting Initiative, GRI and logo, GSSB and logo, and GRI Sustainability Reporting Standards (GRI Standards) and logo are trademarks of Stichting Global Reporting Initiative.

© 2025 GRI. All rights reserved.

ISBN 978-90-8866-104-4

# Content

<b>Introduction</b>	<b>4</b>
<b>1. Topic management disclosures</b>	<b>7</b>
<b>2. Topic disclosures</b>	<b>8</b>
Disclosure 301-1 Materials used by weight or volume	<b>8</b>
Disclosure 301-2 Recycled input materials used	<b>9</b>
Disclosure 301-3 Reclaimed products and their packaging materials	<b>10</b>
<b>Glossary</b>	<b>11</b>

# Introduction

*GRI 301: Materials 2016* contains disclosures for organizations to report information about their materials-related impacts, and how they manage these impacts.

The Standard is structured as follows:

- [Section 1](#) contains a requirement, which provides information about how the organization manages its materials-related impacts.
- [Section 2](#) contains three disclosures, which provide information about the organization's materials-related impacts.
- The [Glossary](#) contains defined terms with a specific meaning when used in the GRI Standards. The terms are underlined in the text of the GRI Standards and linked to the definitions.

The rest of the Introduction section provides a background on the topic, an overview of the system of GRI Standards and further information on using this Standard.

## Background on the topic

This Standard 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.

## System of GRI Standards

This Standard is part of the GRI Sustainability Reporting Standards (GRI Standards). The GRI Standards enable an organization to report information about its most significant impacts on the economy, environment, and people, including impacts on their human rights, and how it manages these impacts.

The GRI Standards are structured as a system of interrelated standards that are organized into three series: GRI Universal Standards, GRI Sector Standards, and GRI Topic Standards (see [Figure 1](#) in this Standard).

### Universal Standards: GRI 1, GRI 2 and GRI 3

[GRI 1: Foundation 2021](#) specifies the requirements that the organization must comply with to report in accordance with the GRI Standards. The organization begins using the GRI Standards by consulting *GRI 1*.

[GRI 2: General Disclosures 2021](#) contains disclosures that the organization uses to provide information about its reporting practices and other organizational details, such as its activities, governance, and policies.

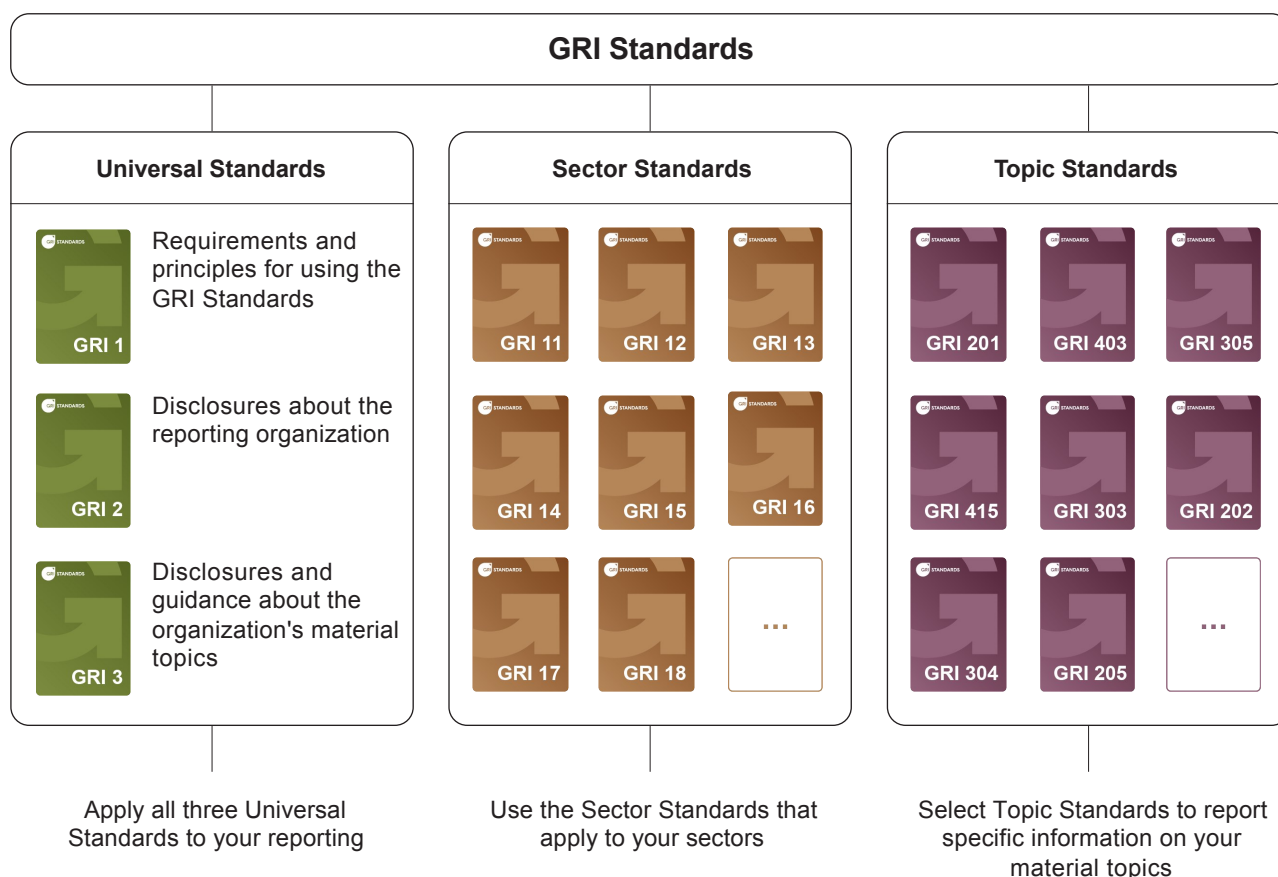
[GRI 3: Material Topics 2021](#) provides guidance on how to determine material topics. It also contains disclosures that the organization uses to report information about its process of determining material topics, its list of material topics, and how it manages each topic.

### Sector Standards

The Sector Standards provide information for organizations about their likely material topics. The organization uses the Sector Standards that apply to its sectors when determining its material topics and when determining what to report for each material topic.

### Topic Standards

The Topic Standards contain disclosures that the organization uses to report information about its impacts in relation to particular topics. The organization uses the Topic Standards according to the list of material topics it has determined using *GRI 3*.

**Figure 1. GRI Standards: Universal, Sector and Topic Standards**

## Using this Standard

This Standard can be used by any organization – regardless of size, type, sector, geographic location, or reporting experience – to report information about its materials-related impacts.

An organization reporting in accordance with the GRI Standards is required to report the following disclosures if it has determined materials to be a material topic:

- [Disclosure 3-3 in GRI 3: Material Topics 2021](#) (see clause 1.1 in this Standard);
- Any disclosures from this Topic Standard that are relevant to the organization's materials-related impacts (Disclosure 301-1 through Disclosure 301-3).

See [Requirements 4 and 5 in GRI 1: Foundation 2021](#).

Reasons for omission are permitted for these disclosures.

If the organization cannot comply with a disclosure or with a requirement in a disclosure (e.g., because the required information is confidential or subject to legal prohibitions), the organization is required to specify the disclosure or the requirement it cannot comply with, and provide a reason for omission together with an explanation in the GRI content index. See [Requirement 6 in GRI 1: Foundation 2021](#) for more information on reasons for omission.

If the organization cannot report the required information about an item specified in a disclosure because the item (e.g., committee, policy, practice, process) does not exist, it can comply with the requirement by reporting this to be the case. The organization can explain the reasons for not having this item, or describe any plans to develop it. The disclosure does not require the organization to implement the item (e.g., developing a policy), but to report that the item does not exist.

If the organization intends to publish a standalone sustainability report, it does not need to repeat information that it has already reported publicly elsewhere, such as on web pages or in its annual report. In such a case, the organization can report a required disclosure by providing a reference in the GRI content index as to where this information can be found (e.g., by providing a link to the web page or citing the page in the annual report where the information has been published).

**Requirements, guidance and defined terms**

The following apply throughout this Standard:

Requirements are presented in **bold font** and indicated by the word 'shall'. An organization must comply with requirements to report in accordance with the GRI Standards.

Requirements may be accompanied by guidance.

Guidance includes background information, explanations, and examples to help the organization better understand the requirements. The organization is not required to comply with guidance.

The Standards may also include recommendations. These are cases where a particular course of action is encouraged but not required.

The word 'should' indicates a recommendation, and the word 'can' indicates a possibility or option.

Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the [Glossary](#). The organization is required to apply the definitions in the Glossary.

# 1. Topic management disclosures

An organization reporting in accordance with the GRI Standards is required to report how it manages each of its material topics.

An organization that has determined materials to be a material topic is required to report how it manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#) (see clause 1.1 in this section).

This section is therefore designed to supplement – and not replace – Disclosure 3-3 in *GRI 3*.

---

**REQUIREMENTS**

- 1.1**     **The reporting organization shall report how it manages materials using [Disclosure 3-3 in GRI 3: Material Topics 2021](#).**

## 2. Topic disclosures

### Disclosure 301-1 Materials used by weight or volume

<b>REQUIREMENTS</b>	The reporting organization shall report the following information:
	<ul style="list-style-type: none"> <li>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:               <ul style="list-style-type: none"> <li>i. <u>non-renewable materials</u> used;</li> <li>ii. <u>renewable materials</u> used.</li> </ul> </li> </ul>
<b>RECOMMENDATIONS</b>	<ul style="list-style-type: none"> <li>2.1 When compiling the information specified in Disclosure 301-1, the reporting organization should:               <ul style="list-style-type: none"> <li>2.1.1 include the following material types in the calculation of total materials used:                   <ul style="list-style-type: none"> <li>2.1.1.1 raw materials, i.e., natural resources used for conversion to products or services, such as ores, minerals, and wood;</li> <li>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;</li> <li>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;</li> <li>2.1.1.4 materials for packaging purposes, including paper, cardboard and plastics;</li> </ul> </li> <li>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);</li> <li>2.1.3 report whether these data are estimated or sourced from direct measurements;</li> <li>2.1.4 if estimation is required, report the methods used.</li> </ul> </li> </ul>
<b>GUIDANCE</b>	<p><b>Guidance for Disclosure 301-1</b></p> <p>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'.</p>



## Disclosure 301-2 Recycled input materials used

### REQUIREMENTS

The reporting organization shall report the following information:

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

#### Compilation requirements

- 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:**

<b>Percentage of recycled input materials used</b>	=	$\frac{\text{Total recycled input materials used}}{\text{Total input materials used}} \times 100$
--	---	---

### 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

### REQUIREMENTS

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.

#### Compilation requirements

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:

<b>Percentage of reclaimed products and their packaging materials</b>	<b>=</b>	<div style="text-align: center;"> <b>Products and their packaging materials reclaimed within the reporting period</b> </div> <hr style="width: 80%; margin: 0 auto;"/> <div style="text-align: center;"> <b>Products sold within the reporting period</b> </div>	<b>x 100</b>
---	----------	--	--------------

### GUIDANCE

#### Guidance for Disclosure 301-3

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

# Glossary

This glossary provides definitions for terms used in this Standard. The organization is required to apply these definitions when using the GRI Standards.

The definitions included in this glossary may contain terms that are further defined in the complete [GRI Standards Glossary](#). All defined terms are underlined. If a term is not defined in this glossary or in the complete [GRI Standards Glossary](#), definitions that are commonly used and understood apply.

## human rights

rights inherent to all human beings, which include, at a minimum, the rights set out in the *United Nations (UN) International Bill of Human Rights* and the principles concerning fundamental rights set out in the *International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work*

Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework*, 2011; modified

Note: See [Guidance to 2-23-b-i in GRI 2: General Disclosures 2021](#) for more information on ‘human rights’.

## impact

effect the organization has or could have on the economy, environment, and people, including on their human rights, which in turn can indicate its contribution (negative or positive) to sustainable development

Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term, intended or unintended, and reversible or irreversible.

Note 2: See [section 2.1 in GRI 1: Foundation 2021](#) for more information on ‘impact’.

## material topics

topics that represent the organization’s most significant impacts on the economy, environment, and people, including impacts on their human rights

Note: See [section 2.2 in GRI 1: Foundation 2021](#) and [section 1 in GRI 3: Material Topics 2021](#) for more information on ‘material topics’.

## non-renewable material

resource that does not renew in short time periods

Examples: coal, gas, metals, minerals, oil

## product or service category

group of related products or services sharing a common, managed set of features that satisfy the specific needs of a selected market

## reclaimed

refers to collecting, reusing, or recycling products and their packaging materials at the end of their useful lives

Note 1: Collection and treatment can be carried out by the manufacturer of the product or by a contractor.

Note 2: Reclaimed items can include products and their packaging materials that are collected by or on behalf of the organization; separated into raw materials (such as steel, glass, paper, some kinds of plastic) or components; and/or used by the organization or other users.

## recycled input material

material that replaces virgin materials, which are purchased or obtained from internal or external sources, and that are not by-products and non-product outputs (NPO) produced by the organization

**renewable material**

material that is derived from plentiful resources that are quickly replenished by ecological cycles or agricultural processes, so that the services provided by these and other linked resources are not endangered and remain available for the next generation

Source: European Environment Information and Observation Network (EIONET), *GEMET Thesaurus – Renewable Raw Material*, <http://www.eionet.europa.eu/gemet/concept?ns=1&cp=7084>, accessed on 1 September 2016; modified  
 Organisation for Economic Co-operation and Development (OECD), *Resource Productivity in the G8 and the OECD – A report in the Framework of the Kobe 3R Action Plan*, <http://www.oecd.org/env/waste/47944428.pdf>, accessed on 1 September 2016; modified  
 United Nations (UN), European Commission (EC), International Monetary Fund (IMF), Organisation for Economic and Co-operation and Development (OECD), and World Bank, *Integrated Environmental and Economic Accounting – Handbook of National Accounting*, 2003; modified

**sustainable development / sustainability**

development that meets the needs of the present without compromising the ability of future generations to meet their own needs

Source: World Commission on Environment and Development, *Our Common Future*, 1987

Note: The terms 'sustainability' and 'sustainable development' are used interchangeably in the GRI Standards.



PO Box 10039  
1001 EA Amsterdam  
The Netherlands

[www.globalreporting.org](http://www.globalreporting.org)