

**GRI 301: Materials - Topic Standard - Cross-sectoral**

Disclosure GRI 301-2

## Recycled input materials used

**Framework:** GRI Standards

**Type:** Coverage + narrative

**Regime:** Voluntary

**Effective:** 2018-07-01

**ESRS:** ESRS E5 Resource Use and Circular Economy

### Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Recycled input share	Capture the share of recycled material used in making the organisation's main products and services, expressed as a percentage.	Operations / Procurement	The percentage is calculated from a materials source that does not reconcile to procurement or production records, or the recycled and total input figures use different reporting periods.	Production specifications, materials purchasing records, supplier declarations, and calculation workings showing recycled input against total input for the reporting period.

### How to prepare

- 1 Set the reporting boundary first:** decide which products and services sit inside the calculation, and make sure the same boundary is used consistently for the period you are reporting.
- Define what you will treat as recycled input material, and confirm how you will identify the primary products and services that the measure relates to.
- Gather the source records that support the calculation, such as purchasing, production, or material-tracking evidence, so the percentage can be traced back to underlying data.
- Calculate the share as a percentage and present the result clearly, using the same basis throughout so the figure is internally consistent.
- Record any exclusions, assumptions, or changes in method that affect the number, so a reviewer can see what was left out and why.
- Check the final disclosure against the official source to confirm the scope, definitions, evidence, and reported percentage all align before publication.

This LRA assistance tool is designed for educational and internal data-collection purposes. It is not an official interpretation of the GRI Standards, IFRS Sustainability Disclosure Standards or EU CSRD/ESRS requirements. When applying these frameworks in professional practice, users should consult and double-check the official standards, guidance and applicable regulatory sources.

For users who may require additional expert guidance or consultancy support on sustainability reporting, the application of reporting standards, data collection processes or disclosure preparation, the London Reporting Academy team would be pleased to assist. Please contact us at [hello@reporting.academy](mailto:hello@reporting.academy) or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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