

GRI 301: Materials - Topic Standard - Cross-sectoral

Disclosure GRI 301-1

Materials used by weight or volume

Framework: GRI Standards

Type: Metrics + 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
Key material type	Identify the main material category or categories the organisation uses in making and packing its core products and services, using the same business definitions as the source data.	Procurement / Sustainability	Definition mismatch with procurement or product master data, so the reported material type does not align to the organisation's actual material classification.	Materials register, procurement specifications, product bills of materials, packaging specifications, or sustainability data workbook showing the material categories used.
Material weight total	Capture the total mass of the materials used to make and pack the organisation's core products and services, on the same basis and period as the underlying operational records.	Procurement / Operations	Weight and volume are mixed, or the total does not reconcile to the source system used for materials quantities.	ERP or procurement extracts, bills of materials, supplier invoices, and calculation workbook supporting the weight total.
Material volume total	Capture the total volume of the materials used to make and pack the organisation's core products and services, using the same scope and reporting period as the source records.	Procurement / Operations	A scope or period error means the volume total is built from a different reporting period or product set than the underlying materials records.	ERP or procurement extracts, packaging specifications, conversion assumptions, and calculation workbook supporting the volume total.

How to prepare

- 1 Set the reporting boundary first.** Decide which products and services sit inside the scope for this disclosure, so the figures relate only to the items you are actually reporting on.
- 2 Agree what will count as the relevant material input.** Use one clear basis for identifying the materials used in making and packing those products and services, and keep that basis consistent across the calculation.
- 3 Gather the source records.** Pull together the underlying evidence that shows the amounts used, such as purchase, production, stock, or packaging records, so the reported figures can be traced back to support.
- 4 Calculate the totals in the form needed for the disclosure.** Prepare the overall weight figure and, where relevant to your reporting approach, the overall volume figure for the materials used in producing and packaging the covered products and services.
- 5 Record any exclusions, assumptions, or changes in method.** If anything is left out, estimated, or treated differently from prior periods, note it clearly so readers can understand the basis of the numbers.
- 6 Check the final output against the source material before sign-off.** Confirm the wording, scope, and figures align with the official reference and that the evidence supports what is reported.

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 or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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