

GRI 301: Materials - Topic Standard - Cross-sectoral

Disclosure GRI 301-3

Reclaimed products and their packaging materials

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
Product grouping	The business category used to group the product being reported, using the same classification the company applies in its own records and reporting.	Product management	The category does not match the product master or ERP classification, so the reported item is mapped to the wrong product group.	Product master data, catalogue or ERP category field, and the reporting workbook showing the category used.
Reclaimed share percentage	The percentage of the reported products and their packaging materials that are reclaimed, with the numerator and denominator defined consistently and the calculation traceable.	Sustainability / operations	The percentage is calculated on a different base than the source quantities, so the numerator and denominator do not reconcile to the underlying material records.	Calculation file, source quantities for reclaimed content, packaging material totals, and any supplier or material traceability records used in the working.
Collection method note	A plain explanation of how the figures for this disclosure were gathered, including the main source systems, checks, assumptions and any manual steps.	Reporting / data governance	The explanation describes a different process than the one actually used, so the narrative does not match the source system and manual consolidation steps.	Data collection procedure, internal methodology note, extraction logs, and sign-off from the team that assembled the disclosure.

How to prepare

- 1 Set the reporting boundary first:** decide which product lines, brands, sites, or business units are in scope for this disclosure, and keep that scope consistent with the period you are reporting.
- 2 Agree the definitions before you calculate anything:** specify what your organisation will treat as a reclaimed product and what will count as reclaimed packaging material, so the figures are built on one clear basis.
- 3 Gather the source records that support the percentage:** use traceable evidence from the relevant operational, procurement, or waste/recovery records, and make sure the underlying data can be checked back to its source.
- 4 Prepare the reported outputs:** identify the product category, then calculate and present the share of reclaimed products and packaging materials for that category, using the same basis across the whole disclosure.
- 5 Record any exclusions, assumptions, or changes in method:** explain what was left out, why it was left out, and whether the collection approach or calculation basis changed from the prior period.
- 6 Check the final disclosure against the official source before sign-off:** confirm the category label, the percentage, and the collection explanation are all complete, internally consistent, and aligned to the source requirements.

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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