

G4-EN2

PERCENTAGE OF MATERIALS USED THAT ARE RECYCLED INPUT MATERIALS

a. Report the percentage of recycled input materials used to manufacture the organization’s primary products and services.

GUIDANCE

Relevance

This Indicator seeks to identify the organization’s ability to use recycled input materials. Using these materials helps to reduce the demand for virgin material and contribute to the conservation of the global resource base. For internal managers and others interested in the financial performance of the organization, substituting recycled materials can contribute to lowering the overall costs of operation. The trends revealed by this Indicator indicate management’s progress in reducing the organization’s dependence on natural resources.

Compilation

Identify the total weight or volume of materials used as reported under G4-EN1.

Of these materials, identify the total weight or volume of recycled input materials. If estimation is required, identify the estimation methods.

Using this information, calculate the percentage of recycled input material used by applying the following formula:

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

If material weight and volume measurements are stated as different units, it may be necessary to undertake conversion calculations to standardize units.

Definitions

See Glossary in *Implementation Manual*, p. 244

- [Recycled input materials](#)

Documentation sources

Potential sources of information include billing and accounting systems, the procurement or supply management department, and internal production and waste disposal records.