



First International Conference Global Framework on Chemicals

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Implementation Programme

“Industry Engagement and Action along Value Chains” (IP2)

Workstream on Reporting Standards and Frameworks

Terms of Reference, workplan and latest activities

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Co-chairs: Tamar Zijlstra (Global Reporting Initiative [GRI]) and Koki Takaki (Ministry of the Environment, Japan).

About this document: This document contains the latest updates from the workstream, based on the working Terms of Reference developed by the working group, including a list of initial activities and the workplan. Furthermore, detail is provided on the preparatory meetings and the ongoing “landscape analysis”. An annex is provided with the latest list of members in the group.

Background

This thematic workstream on Reporting Standards and Frameworks is proposed under the Global Framework on Chemicals (GFC) to advance the integration of chemicals and waste considerations into reporting systems. This is in line with Target D3, which calls for the private sector, including the finance sector, to incorporate strategies and policies for the sound management of chemicals and waste into finance approaches and business models, and to apply internationally recognized or equivalent reporting standards by 2030. It is established as a cross-cutting theme under Implementation Programme 2: Strengthening Economic and Industry Sector Engagement and Action along Value Chains.

The proposed workstream brings together a broad range of interested stakeholders, such as governments, industry, reporting and standards bodies, intergovernmental organizations, civil society and workers’ groups, to enhance the comparability, practicality and decision-usefulness of disclosures through greater coherence and, where appropriate, alignment across reporting regimes.

Effective reporting supported by actionable metrics enables the private sector to make informed decisions, including investment, procurement and collaboration decisions where relevant, while strengthening transparency, accountability and stakeholder engagement around chemicals and waste impacts, including impacts on human health and the environment, including workers and other vulnerable groups.

Existing sustainability reporting frameworks increasingly combine quantitative metrics with information on governance, risk management, policies, actions and targets. For chemicals and waste, such information can help organizations explain how they manage impacts, risks and opportunities across operations and value chains, including through product stewardship and measures to prevent and, where prevention is not feasible, minimize adverse impacts on human health and the environment.

Developing practical and meaningful standards requires input from all stakeholders, including governments, civil society, industry and investors.

At the same time, stakeholders have highlighted the need for greater coherence and clarity across reporting initiatives, including what information should be disclosed, how it should be measured, and how it can be used in practice. In this context, the workstream aims to enhance the coherence, practicality and decision-usefulness of reporting approaches, while building on existing frameworks that include chemicals and waste and avoiding unnecessary duplication.

Proposing Stakeholders

This workstream is initiated with support from the Inter-Organization Programme for the Sound Management of Chemicals (IOMC), drawing on interest expressed by Member States, industry actors, NGOs, and technical experts during preparatory consultations for GFC implementation. As with other GFC thematic workstreams, participation is open to all stakeholders and relies on those willing to contribute expertise, time, and technical resources. UNITAR has offered to serve in a convenor role.

Building on existing work

Activities under this workstream will complement and align with previous and ongoing global efforts including:

- Global Reporting Initiative (GRI) Sustainability Reporting Standards, including relevant existing Topic Standards and the GRI Topic Standard Project for Pollution.
- IFRS Sustainability Disclosure Standards, including the industry-based Sustainability Accounting Standards Board (SASB) Standards maintained by the ISSB.
- CDP, including disclosure systems relevant to climate change, water security, forests, plastics, biodiversity and value-chain environmental information.
- Taskforce on Nature-related Financial Disclosures (TNFD).

The workstream may also consider regional efforts, complementary initiatives, tools and approaches relevant to target-setting, management systems, portfolio assessment or sectoral implementation, where relevant, such as:

- European Sustainability Reporting Standards (ESRS), including ESRS E2 Pollution and ESRS E5 Resource Use and Circular Economy
- Science Based Targets Network (SBTN)
- Eco-Management and Audit Scheme (EMAS)
- World Business Council for Sustainable Development – Portfolio Sustainability Assessment (WBCSD PSA)

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Objectives and Scope

The workstream aims to advance the integration of chemicals and waste issues into reporting standards and frameworks, taking into account feasibility, confidentiality, organizational size, value-chain position, data maturity and implementation burden. Key outputs and outcomes of the initiative can include:

- Identifying stakeholder/user groups and relevant reporting actors, their respective and common information needs across sectors, regions, and value chain stages, and how such information may support decision-making, including assessments of feasibility.
- Mapping and assessing existing tools, standards, legislation, best practices and reporting frameworks, and identifying relevant elements that could support decision-useful and feasible collection, assessment and reporting of information related to chemicals and waste.
- Identifying possible minimum reporting elements and illustrative approaches for reporting, including at product level and/or company level where appropriate.
- Supporting interoperability and practical uptake through comparative mappings, identification of gaps and recommendations to avoid duplicate disclosures and improve alignment of existing standards and frameworks.
- Drawing on relevant building blocks from targeted implementation efforts under the GFC, including work related to Target D6, to inform reporting standards and frameworks, where appropriate.

An initial workplan and timeline for the workstream:

Pre-IC1 (November 2026)

a)	Assessment of user groups, user needs, best practices and relevant definitions
b)	Define scope of work of the group
c)	Completed mapping report with recommendations.
d)	Report developed for input to IC1

Post-IC1 (depending on work during 2026 and outcomes of IC1)

a)	Build consensus around common reporting elements	Dec 2026-June 2027
b)	Reference benchmarks agreed by WG members.	June 2027-December 2027
c)	Advancing harmonisation and interoperability, where appropriate.	Jan 2027 – December 2027
d)	Submission to IC 2: Proposed benchmarks and recommendations	IC-2

Members and Governance

Participation is open to governments, industry, civil society, workers' groups, academia, technical bodies, and other stakeholders involved in work related to the workstream.

The workstream will:

- Be co-led by representatives selected by participating members, ensuring policy and technical balance.
- Be supported by the IOMC (UNITAR) in a convening role.
- Where relevant, work will be assigned to working groups, with designated co-chairs.
- Build on voluntary contributions of time, expertise, and in-kind support.

How to Get Involved

Stakeholders can join the workstream by filling out the expression of interest form and indicating their interest in contributing. Active participation – such as drafting, providing technical review, sharing case studies, or taking part in consultations – is expected.

Update on activities in 2026

Workstream meetings:

During 2026, two meetings were held with workstream stakeholders and co-chairs (05 May 2026 & 04 June 2026). These discussions supported the development of a draft Terms of Reference, setting out the preliminary mandate, objectives, scope, governance arrangements and initial workplan, and helped guide the scope of the mapping/landscape analysis.

Landscape analysis:

Under a project funded by the German Government, UNITAR has commissioned the “landscape analysis”, as a contribution to the theme and in line with the workplan. The analysis includes identification of stakeholder/user groups and relevant reporting actors and their information needs; mapping and assessment of existing tools, standards, legislation, best practices and reporting frameworks; identification of possible minimum reporting elements and illustrative approaches; and identification of gaps and opportunities to improve alignment and interoperability. Initial information is expected to be available in draft form by the time of IC1. The draft will be made available on the relevant [IOMC webpage](#).

Annex 1: Stakeholders who have requested membership of the working group

	Reporting standards and frameworks: database of contacts	
	Name	Agency/entity/company
1	Aditi Srivastava	UNEP
2	Alan Gomez	Taskforce on Nature-related Financial Disclosures (TNFD)
3	Alejandra Castro	Bayer
4	Alexandra Caterbow	Health and Environment Justice Support
5	ALMEIDA Filipe	CEFIC
6	Andrea Redaelli	GLOBAMIND
7	Andreas Prevodnik	Swedish Society for Nature Conservation
8	Anna Pueschel	Bayer
9	Ann-Lise Mikolajczak	International Federation of Pharmaceutical Manufacturers and Associations
10	Anshuman	
11	Archana Datta	UNEP
12	Irina Talamoni	Jefatura de Gabinete de Ministros, Argentina (Cabinet of Ministers)
13	Athena Zephyros	Environment Canada
14	Azeb Dagne	Ethiopian Environment Agency
15	Nicholas Ball	The Dow Chemical Company
16	Benjamin Warr	UNEP FI
17	Bernhard Frey	EFRAG
18	Bettina Heller	UN - Textile Initiatives

19	Birgit Ahrens	German Environment Agency
20	Carmela Centeno	UNIDO
21	Caroline Boden	Mercu Investments
22	Cecilia Bianco	Taller Ecologista
23	Chikako SHINDO	Ministry of the Environment, Japan
24	Chinkie Pelino-Golle	Ecowaste coalition
25	Chrysanthi Sofokleous	CEFIC
26	Chuttoo Reeaz	ITUC Africa
27	Rachel Crossley	BNP Paribas Asset Management
28	Csilla Magyar	
29	Daniel Arrieta	Chevron Phillips Chemical
30	Danielle Morrison	ICMM
31	Raleigh Davis	American Chemistry Council
32	Steven De Regter	BASF
33	Deidre Penfold	Chemical and Allied Industries' Association
34	Delena Indar	UNITAR
35	Edgardo Fontana	INTI (BCRC Argentina)
36	Elena Bonetti	UNICEF
37	Elitsa Dzhongova	
38	Emiko Hase	Kao corporation
39	Fabio Amorim	Clariant

40	Geovana MMA BRAZIL	Brazilian Ministry of Environment
41	Gohar Khojayan	Armenian Women for Health and Healthy Environment (AWHHE)
42	Haosong Jiao	UNEP
43	Hitoshi Kako	Japan Chemical Industry Association
44	Jenny Holmqvist	Corteva Agriscience
45	Ida Brolin	
46	Iman Nassar	Iraqi Ministry of Environment
47	Immanuela Badde	UNECE
48	Jam Lorenzo	BAN Toxics
49	Jessica Nicholls	ICMM
50	Jiaqi Wang	UN
51	Jing Dong	
52	Johanna Hausmann	WECF
53	John Klijn	3M
54	Jorge Laguna Celis	UNEP
55	Julia	
56	Julie Borland	Chemical and Allied Industries' Association of South Africa
57	KAMENI	IPEN Francophone Africa Hub
58	Karen Raubenheimer	
59	Kavita	UNEP FI
60	Kay Williams	GFC

61	Kohjiro Hashizume	Japan Chemical Industry Association
62	Koichi Ohno	National Institute for Environmental Studies, Japan
63	Koki TAKAKI	Ministry of the Environment, Japan
64	Krista Gnau	TNFD
65	Laetitia Montero	UNEP
66	Larisa Ruoff	The Sustainability Group, Loring, Wolcott & Coolidge Trust
67	Larissa Van Der Feen	UNEP
68	Laura	
69	Llorenc Mila I Canals	UNEP
70	Alexander Majer	Dow
71	Maria Carcamo	RAPAL Uruguay
72	Maria Delvin	Swedish Chemicals Agency
73	Maria Ruiz-Cuevas	CEFIC
74	Mariano Pineyrua	TraceSurfer
75	Mariella Noto	zdhc
76	Mark Rossi	Independent
77	Mathieu Parent	Agriculture and Agri-Food Canada
78	Matthias Altmann	UNECE
79	Nannett Aust	German Environment Agency
80	Natálie Šelleová	Chemicals and Waste Youth Platform
81	Nathalie Buijs	The Public Waste Agency of Flanders (OVAM)

82	Nathan Hauch	Canadian Labour Congress
83	Niamh Leaman	Department of Food and Rural Affairs, UK
84	Nicole Wenzel	BASF SE
85	Niko Urho	Independent consultant
86	Olena Liakh	EFRAG
87	Olga Speranskaya	HEJSupport
88	Oliver WOOTTON	UNITAR - Alternate for Convener
89	Olivia Chan	UNEP
90	Pedro Valderrama	Secretaria de Relaciones Exteriores Directory, Mexico
91	Peggy Lefort	UNEP
92	Peter Fantke	Substitute
93	Pirah Siyal	
94	Praveen Srivastava	Former Indian Forest Service official
95	Rafael Eudes Ferreira	Aliança Resíduo Zero Brasil
96	Rafael Ponte	Consumers International
97	Rajeev Ranjan Mishra	UNMGCY
98	Rebecca Chudaska	UNEP
99	Rico Euripidou	groundWork, Friends of the Earth South Africa
100	Rory O'Neill	International Trade Union Confederation
101	Barbara Blaznik Marc	Chemicals Office of the Republic of Slovenia
102	Siilvana Martinez	Ministerio de Ambiente
103	Sofia Schlezak	UNITAR

104	Sophia Danenberg	Boeing
105	Sugio Nishimura	Japan Chemical Industry Association
106	Taishi Kawamura	EX Research Institute Ltd.
107	Takashi Nishida	EX Research Institute Ltd.
108	Thamar Zijlstra	GRI
109	Tiffany Fisher	
110	Timo Unger	Hyundai
111	Tripti Arora	Toxicslink
112	Troy Martin	Environment and Climate Change Canada (ECCC)
113	Upendo Chenya	Assistant Commissioner for Inspection, Forensics and Inspection Officer, Prime Minister's Office, Tanzania
114	Yasmine Emara	
115	Yiliqi Yiliqi	Natural Resources Defense Council
116	Zuleica Nycz	Toxisphera
117	Dr. Vasudha Kotia	BD