Chemicals and waste reporting under sustainability reporting standards and frameworks

Mapping the Landscape

GFC Implementation Programme 2 (IP2)
Workstream on Reporting Standards and Frameworks

Hosted by UNITAR | 12 November 2026 | 11:00–12:30 CET

Programme

11:00	Welcome and introduction to the workstream
11:10	GFC Secretariat remarks
11:15	Preliminary landscape findings
11:35	Co-chair reflections
11:45	Mentimeter: stakeholder feedback
11:55	Q&A and open discussion
12:25	Next steps and close

Where the workstream fits

Global Framework on Chemicals (GFC)

A multisectoral framework for the sound management of chemicals and waste throughout their life cycle.

Three implementation programmes

IP1

Legal frameworks and institutional capacity

IP2

Economic and industry-sector engagement and action

IP3

Integrating chemicals and waste in sustainable development decisions

Reporting Standards and Frameworks

Cross-cutting under IP2 • UNITAR convenor • Co-chairs: GRI and Japan Ministry of the Environment

Linked to GFC Target D3 By 2030, the private sector, including the finance sector, incorporates strategies and policies to implement the sound management of chemicals and waste in its finance approaches and business models and applies internationally recognized or equivalent reporting standards.

Our task: the landscape analysis

HOW THE WORKSTREAM HAS DEVELOPED

01 Convened under IP2

UNITAR convenor; co-chairs Thamar Zijlstra (GRI) and Koki Takaki (Japan).

02 Meetings and ToR

The ToR outlines its scope, tasks and approach.

03 IOMC space document

The workstream document is available in the IOMC space.

FIRST OUTPUT | LANDSCAPE ANALYSIS

01 Users and decisions

Who reports and uses chemicals and waste information?

02 Existing approaches

Standards, frameworks, tools and practices.

03 Links and gaps

Coverage, complementarity and interoperability.

04 Practical feasibility

Data availability, reporting burden and examples.

Today: preliminary findings and feedback to inform the next draft and discussion at IC1

UN environment programme | Global Framework on Chemicals

THE GLOBAL FRAMEWORK

For a Planet Free of Harm From Chemicals and Waste

UN CHEMICALS



The Global Framework on Chemicals - For a Planet Free of Harm From Chemicals and Waste

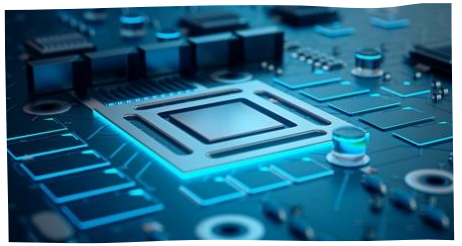
Multisectoral and **multistakeholder framework f**or safe and sustainable management of chemicals and waste adopted at the Fifth meeting of International Conference on Chemicals Management in Bonn, Germany in September 2023.

5 Strategic objectives

28 Targets















UN environment programme | Global Framework on Chemicals

Five Strategic Objectives and Twenty-eight Targets

Strategic objective A. (7 targets)

Legal frameworks, institutional mechanisms and capacities are in place to support and achieve the safe and sustainable management of chemicals throughout their life cycle.

Strategic objective B. (7 targets)

Comprehensive and sufficient knowledge, data and information are generated, available and accessible to all to enable informed decisions and actions.

Strategic objective C. (1 target)

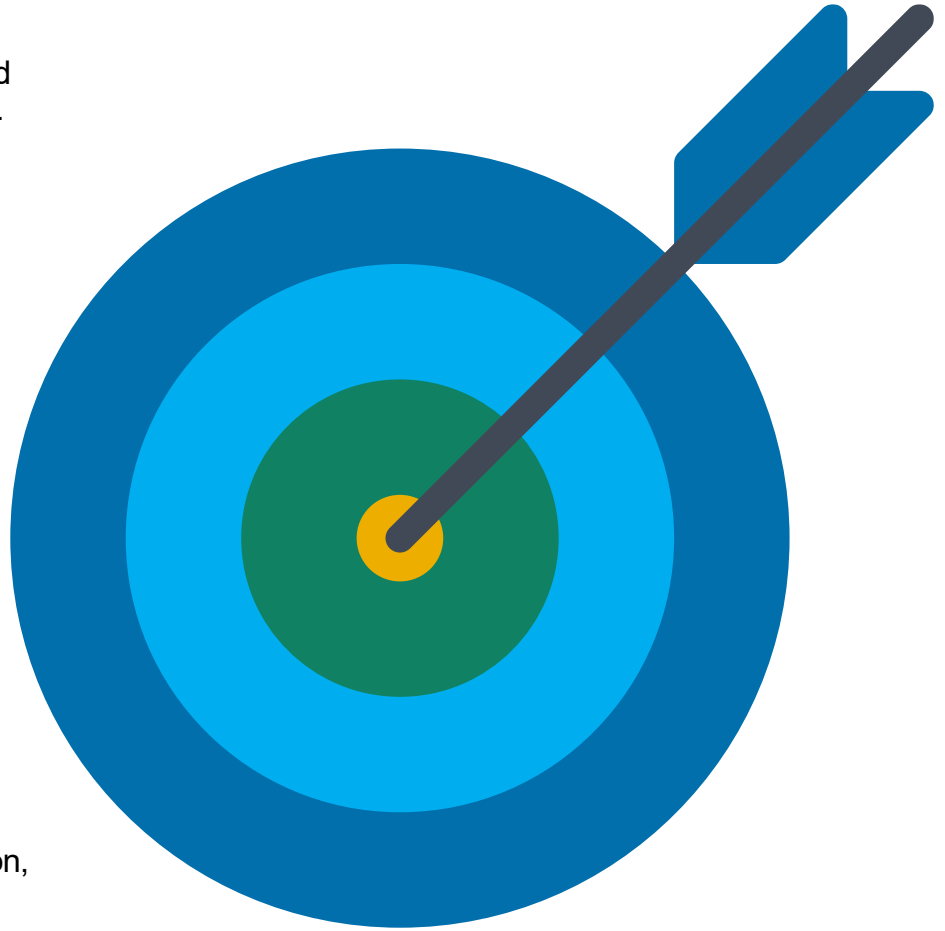
Issues of concern are identified, prioritized, and addressed.

Strategic objective D. (7 targets)

Safer alternatives and innovative and sustainable solutions in product value chains are in place so that benefits to human health and the environment are maximized and risks are prevented or, where prevention is not feasible, minimized.

Strategic objective E. (6 targets)

Enhanced implementation occurs through increased and effective resource mobilization, partnerships, cooperation, capacity-building, and integration into all relevant decision-making processes.

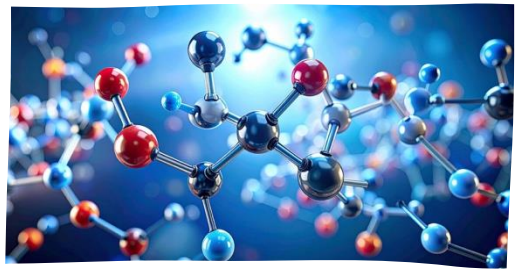


Specific objective and targets

Strategic objective D. (7 targets)

Safer alternatives and innovative and sustainable solutions in product value chains are in place so that benefits to human health and the environment are maximized and risks are prevented or, where prevention is not feasible, minimized.





Target D3

By 2030, the private sector, including the finance sector, incorporates strategies and policies to implement the sound management of chemicals and waste in its finance approaches and business models and applies internationally recognized or equivalent reporting standards.



Framework Implementation Programmes

Programmes under development in partnership with Inter-Organization Programme for the Sound Management of Chemicals

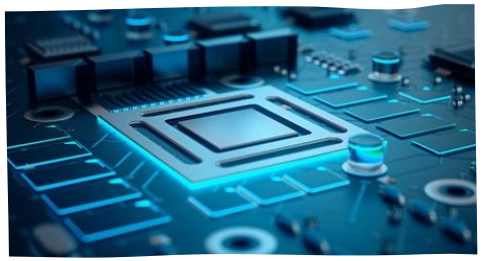
Global implementation programmes (IPs)

IP1: Legal frameworks and institutional capacities for chemicals management

IP2: Economic and industry sector engagement and action for the safe and sustainable chemicals management

- Electronics
- Textiles
- Healthcare
- Building and construction

IP3: Integrating Chemicals and Waste Issues in Sustainable Development Decision-making





The Global Framework on Chemicals - first International Conference

Date

16 -20 November 2026*

Location

Geneva International Conference Center, Geneva, Switzerland

Desired outcomes

(i) Adopt indicators and track progress
(ii) Identify and accelerate actions
(iii) Increase investment

Audience

Governments, industry, companies, and non-governmental and intergovernmental organizations including high-level dialogue



Sunday, 15 November 2026, is reserved for Briefings and Regional Meetings.

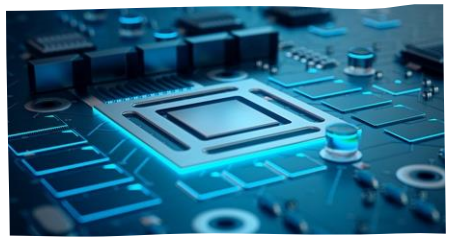
UN environment programme | Global Framework on Chemicals

The GFC IC1 working documents are now available

Principal Decisions for Consideration at GFC IC1

Tracking progress

- Measurability & indicators



Accelerating action

- Implementation Programmes
- Issues of Concern
- Gender Action Plan





Investing for impact

- Financing for implementation
- GFC Fund
- Secretariat programme of work/budget



UN environment programme | Global Framework on Chemicals

Thank you for your commitment in creating a planet free of harm from chemicals and waste.

Contact us at: unep-gfc.secretariat@un.org

Download brochure: click here

Chemicals and waste reporting under sustainability reporting standards and frameworks

Preliminary findings from the draft landscape report for discussion

GFC thematic workstream on Reporting Standards and Frameworks · UNITAR (convenor) · November 2026

DRAFT FOR COMMENT — NOT FOR CITATION

Standards and frameworks differ in audience, materiality and hazard basis

Framework	Type	Primary audience	Materiality	Mandatory?	Hazard reference
GRI	Disclosure standard	All stakeholders	Impact	Voluntary (referenced in some regulation)	Organization-defined; Basel, Montreal, Stockholm, GHS, IARC, WHO pesticide classes
ISSB (SASB)	Disclosure standard	Investors	Financial	Mandatory where ISSB referenced in legislation; voluntary otherwise	GHS, REACH SVHC, IEC 62474, TRI, California DTSC
CDP	Platform and questionnaire	Investors and buyers	Mixed	Voluntary, on request	"Hazardous by a regulatory authority"
TNFD	Disclosure framework	Investors and lenders	Financial and impact (nature)	Voluntary; moving into ISSB	GHS, SVHC, POPs, WHO pesticide classes
ESRS (E2, E5)	Regulatory disclosure standard	All stakeholders	Double	Mandatory for in-scope EU companies	REACH, CLP, E-PRTR, EU waste law
WBCSD PSA	Portfolio management method	Management, investors, customers	Company-defined	Voluntary	Company-defined; regulatory watch lists
EMAS	Verified management system	Regulators, communities	Significant aspects	Voluntary	National law, permits
SBTN	Target-setting method	Companies, investors	Science-based thresholds	Voluntary	Nutrients; pesticides and toxics (Freshwater V2)

Most are voluntary. Only ESRS (and ISSB where adopted) are mandatory — and hazard references range from international conventions to company-defined lists.

Coverage of chemicals across standards

Where the chemicals named in IOMC building-block footnotes 1 and 3 appear

Chemicals or agreement	Where frameworks reference them
Montreal Protocol (ODS)	GRI Emissions (305-6)
Stockholm Convention (POPs)	GRI Emissions (305-7) and Air Pollution (AP-3); TNFD C.A2.0
Basel Convention (hazardous waste)	GRI Waste (306 -Annex III definition); TNFD guidance
Minamata Convention, heavy metals	GRI AP-3 (heavy metals broken out); SASB EM-MM-120a.1 (mercury, lead)
Rotterdam Convention	Not referenced
Highly hazardous pesticides	GRI Agriculture (13.6); TNFD C.A2.1; SBTN Freshwater V2
PFAS	GRI AP-3 guidance (OECD definition); ESRS via REACH and CLP
CMRs	GRI OSH (403-10, IARC carcinogens); ESRS E2-5 via CLP
PBT and vPvB	ESRS E2-5 via REACH Article 57; TNFD C.A2.0 (SVHC)
Endocrine disruptors	GRI Soil Pollution (SP) guidance; ESRS via CLP hazard classes
Plastics	CDP 10.3 to 10.6; TNFD C2.3; ESRS E2-4 (microplastics)

Draft for discussion — not for citation

GRI standards mostly cover the factory gate outward

Life-cycle stage	303	305	306	403	AP	SP	CI	101	416/ 417	13
Chemicals produced, imported or used	–	●	–	–	–	–	–	–	–	●
Hazardous content of products	–	–	●	–	–	◐	–	–	◐	–
Releases to air	–	●	–	–	●	–	●	●	–	–
Releases to water	●	–	–	–	–	–	●	●	–	◐
Releases to soil	–	–	–	–	–	●	●	●	–	◐
Hazardous waste and its fate	–	–	●	–	–	–	●	●	◐	◐
Worker exposure and health	–	–	–	●	◐	◐	–	–	–	◐
Accidents and emergency preparedness	–	–	–	–	–	–	●	–	–	–
Reduction targets	–	–	–	–	●	●	–	◐	–	–
Substitution and safer alternatives	–	–	◐	◐	◐	◐	–	–	–	◐
Value chain beyond own operations	●	–	●	●	●	●	●	●	–	◐

● required ◐ recommendation, guidance or procedural only – not covered Grey headers: added in rev. 3

305: ODS only · 306: descriptive (306-1) · CI: spills · 101: sites with significant biodiversity impacts (101-6) · 13: pesticides by WHO class (13.6); other topics via 303, 306, 403 · 416-2 / 417-2 also cover non-compliance incidents

ELEVEN STANDARDS MAPPED

303	Water and Effluents	In force
305	Emissions (305-6 ODS, 305-7)	In force*
306	Waste	In force
403	Occupational Health and Safety	In force
AP	Air Pollution (replaces 305-7)	Draft 2026
SP	Soil Pollution (new)	Draft 2026
CI	Critical Incidents (replaces 306-3)	Draft 2026
101	Biodiversity (from Jan 2026)	In force
416	Customer Health and Safety	In force
417	Marketing and Labeling	In force
13	Agriculture, Aquaculture, Fishing	Sector std

*** Opening for the workstream:** GRI deferred revising 305-6 (ODS) "to follow the developments within the Global Framework on Chemicals".

SASB goes deepest on what is in products, coarser on releases

Chemicals industry standard (RT-CH): the full life cycle

Topic	RT-CH metrics
Air quality	**120a.1** NOx, SOx, VOCs, HAPs
Water	**140a.2** Permit non-compliance incidents **140a.3** Water risks and mitigation
Hazardous waste	**150a.1** Hazardous waste generated; % recycled
Workforce	**320a.1** Injury and fatality rates **320a.2** Efforts to reduce chronic exposure
Product stewardship	**410b.1** % products with GHS Cat. 1–2 substances; % hazard-assessed **410b.2** Strategy for chemicals of concern and alternatives
Process safety	**540a.1** PSIC, PSTIR, PSISR **540a.2** Transport incidents
Other	**410a.1** Revenue from use-phase-efficient products **530a.1** Positions on regulation

Other industries with chemicals or waste metrics

Household & Personal Products
Revenue from products with REACH SVHC or DTSC-listed substances; green chemistry

Electronics, Hardware, Semiconductors
% revenue with IEC 62474 declarable substances; spills; e-waste; worker exposure

Apparel; Building Products
Restricted substances processes; supplier wastewater permits; VOC standards

Metals & Mining
Hazardous waste; mercury and lead emissions; tailings

Waste Management; Health Care
TRI releases; incineration; medical and pharmaceutical waste

Status (Oct 2026): ISSB is enhancing SASB — July 2025 exposure draft (9 comprehensive, 41 targeted amendments) and March 2026 draft (agriculture, meat and dairy, utilities); final amendments pending.

Across all user groups, five questions tend to recur

1

Handled

Which hazardous chemicals does the organization or its suppliers handle — and are they in its products?

2

Released

What does it release, and where?

3

Waste

What waste does it generate, and where does that waste end up?

4

Harm

What incidents, environmental impacts and harm to workers or communities has it caused or contributed to?

5

Response

What is it doing about this — and how reliable is the data?

Users: investors and asset managers; lenders and insurers; suppliers; business customers and downstream users; governments and regulators; workers and trade unions; local communities; Indigenous Peoples; health professionals; researchers and innovators; civil society and NGOs; consumers; intergovernmental bodies and international organizations.

Which standards and frameworks answer which question

Question	GRI	SASB	CDP	TNFD	ESRS	PSA	EMAS	SBTN
1 Handled Hazardous chemicals handled and in products	◐	◐	◐	◐	●	◐	◐	–
2 Released What is released, and where	●	◐	◐	●	●	◐	●	◐
3 Waste Waste generated and where it ends up	●	◐	◐	●	●	◐	●	–
4 Harm Incidents, impacts, harm to workers and communities	●	●	–	◐	◐	–	◐	–
5 Response What is being done, and how reliable the data are	●	●	●	●	●	●	●	●

● core or direct metric ◐ partial, optional or sector-specific – not addressed

Synthesis of Table 7 and section 3; PSA, EMAS and SBTN based on Table 7 only.

WHAT STANDS OUT

Everyone asks Q5. Every framework covers policies, actions or targets.

Q2 and Q3 are well served by GRI, TNFD, ESRS and EMAS.

Q1 and Q4 are the weak spots. Only ESRS asks for amounts handled across sectors (GRI only for ODS and agricultural pesticides); no framework requires worker exposure.

Overlaps: some metrics align closely, others only in name

Element	Equivalent or near-equivalent metrics	Alignment	Why
Hazardous waste and fate	GRI 306-3/4/5 ≈ ESRS E5-5 ≈ TNFD C2.2 ≈ EMAS; SASB total and % recycled	High	Same operations and units; shared Basel definition
Pesticides by hazard class	GRI 13.6 ≈ TNFD C.A2.1	High	Both use the WHO hazard classes
Plastics	CDP 10.3–10.6 ≈ TNFD C2.3	High	Same structure
Air pollutants	GRI 305-7 / AP-3 ≈ ESRS E2-4 ≈ TNFD C2.4 ≈ SASB; EMAS (SO_2, NOx, PM)	Medium	Pollutant lists differ (HAPs, POPs vs E-PRTR)
Soil pollutants	GRI SP-2 ≈ ESRS E2-4 ≈ TNFD C2.0	Medium	GRI SP is a new draft
Spills and process safety	GRI CI-4 ≈ TNFD C.C2.2 ≈ SASB RT-EE-150a.2; SASB RT-CH-540a.1	Medium	
Water pollutants	GRI 303-4 ≈ ESRS E2-4 ≈ TNFD C2.1 ≈ CDP 2.5 / 9.2 ≈ SBTN	Low–medium	Substance lists vs loads vs basin thresholds
Hazardous substances in products	SASB RT-CH-410b.1 ≈ TNFD C.A2.2; CDP 9.13; ESRS E2-5; PSA; GRI 417-1 (procedural)	Low	Different hazard bases (GHS, regulatory, CLP) and units
Worker exposure	GRI 403-10 ≈ SASB RT-CH-320a.2 ≈ ESRS S1	Low	Mostly qualitative or recommended

Interoperability: some bridges between frameworks already exist

TNFD builds on others

TNFD recommended metrics draw largely on GRI, SASB, CDP; EFRAG has published several correspondence tables, including for TNFD, GRI, ISSB–ESRS

CDP alignment and acceptance

CDP's climate questions align with IFRS S2, and CDP accepts SBTN freshwater targets.

ESRS and GRI use PRTR data

ESRS E2-4 uses the E-PRTR pollutant list; EFRAG guidance maps ESRS–EMAS synergies.

The GRI Air Pollution (draft) lets companies cite PRTR reports

ESRS, GRI and ISSB cross-reference each other

For example, in ESRS GRI is referenced for reporting on impacts and ISSB is referenced for reporting on financial risks

ISSB and GRI carries TNFD forward

ISSB and GRI both build on TNFD recommendations, including the LEAP approach.

Example 1

Hazardous waste and its fate

The most aligned and most feasible element

Hazardous waste: Most aligned topic across frameworks



Who uses it

USERS AND DECISIONS

- Regulators: waste flows and fate, permitting, waste statistics
- Lenders and insurers: hazardous waste liabilities
- Civil society: waste exports
- Investors: portfolio waste ratios (e.g. EU Sustainable Finance Disclosure Regulation or SFDR)

HAZARD BASIS

- Basel Convention Annex III or national law (GRI 306)
- EU waste law (ESRS)

Standard or Framework	What it asks	Status
GRI 306 · 101 · 417	**306-3 / 4 / 5** Waste generated; diverted (reuse, recycling, other recovery); disposed (incineration with and without energy recovery, landfill, other); hazardous vs non-hazardous; on/offsite **306-1 / 306-2** Hazardous inputs and outputs; oversight of third-party handlers **101-6 · 417-1** Solid waste at biodiversity-sensitive sites; disposal information in product labelling (procedural)	**Core**
ESRS	**E5-5** Same split as GRI 306, plus % of waste with unknown destination; radioactive waste	**Core**
TNFD	**C2.2** Hazardous and non-hazardous waste by disposal and diversion route **C.C2.0–C2.1** % hazardous waste recycled in production and at end of life	**Core**
EMAS	**Core indicator** Total and hazardous waste; third-party verified	**Core**
SASB	**RT-CH-150a.1 & equiv.** Hazardous waste generated, % recycled — also EM-MM, RT-EE, TC-SC, IF-WM, HC-DY and others	**Sector**
CDP · PSA	**CDP 10.6** Plastic waste only **PSA** Circularity (partial)	**Partial**

Hazardous waste: remaining gaps and implications

Remaining gaps

Fate after transfer
What happens once waste passes to third parties is rarely known; only ESRS asks for “unknown destination”.

Transboundary movements
Exports of hazardous waste under Basel are not tracked in any corporate metric.

Informal sector
End-of-life handling in the informal sector is not reached, especially in low- and middle-income countries.

Definitions and depth
Basel or national law defines “hazardous”; SASB reports only a total and % recycled.

PRELIMINARY FINDINGS

- Consider making hazardous waste and its fate part of the universal core (Tier 1)
- Collect once, use many times: potential to reuse waste manifest and permit data
- Potential to require the Basel lists as an internationally recognized hazard reference

FOR DISCUSSION

- Could a core reporting element capture hazardous waste?

Example 2

Worker exposure to chemicals

Asked for by workers and unions, yet required by no framework: recommended or qualitative at best

Worker exposure: what users need and what is asked

Workers and trade unions

E.g. INFORMATION NEEDED

- Chemicals present at work
- Workers exposed
- Ill-health cases
- Prevention measures

E.g. DECISIONS SUPPORTED

- Occupational safety and health negotiations
- Right-to-know
- Health surveillance

Standard or Framework	What it asks	Status
GRI 403 & 13	**403-10** Ill-health fatalities and cases; hazards incl. IARC 1, 2A, 2B carcinogens. List of chemicals and workers exposed per hazard: recommended only **403-9** Injuries; chemicals where chemical hazards are identified: recommended **403-2 / 403-7** Hazard identification incl. exposure monitoring; less harmful chemicals in value chain (guidance) **13.19** Occupational health and safety in agriculture, aquaculture and fishing, reported via 403	**Recommended**
SASB	**RT-CH-320a.1** Total recordable incident and fatality rates, direct and contract workers **RT-CH-320a.2 · TC-SC-320a.1** Efforts to assess, monitor and reduce chronic exposure (qualitative)	**Sector**
ESRS	**S1** Work-related ill health, incl. occupational disease; no chemical-specific metric	**Partial**
GRI AP · SP	**AP-1-g · SP-1-g** Side-impacts of pollution actions on workers (drafts)	**Partial**
EMAS	Partial coverage through the environmental management system	**Partial**
CDP · TNFD · PSA · SBTN	Not covered	**None**

Worker exposure is the weakest-aligned element across frameworks

0 of 8

frameworks require the number of exposed workers or exposure to chemicals of concern (e.g. carcinogens)

Low

Alignment: GRI 403-10 ≈ SASB RT-CH-320a.2 ≈ ESRS S1, mostly qualitative

Medium

Feasibility: occupational safety and health records exist to a limited extent, but health data are private

Scattered

IOMC building block on OSH (#3) coverage

Value chain

Worker exposure is a key information need in formulation, article production, and disposal along the value chain, where supply-chain gaps and confidential business information are substantial.

Confidentiality

Rated medium: concerns centre on health-data privacy and potential liabilities, rather than trade secrets, unlike product-content data.

SMEs

Smaller firms often lack the occupational safety and health systems for relevant metrics.

?...

Questions for discussion

1. How do companies currently report progress in phasing out a chemical of concern?
2. What should a core set of reporting standards for chemicals and wastes include?
3. Are there examples of how feasibility should be assessed and evaluated?
4. What are user needs and what info is used in decision-making?

Co-chair reflections

Thamar Zijlstra

Global Reporting Initiative (GRI)

Koki Takaki

Ministry of the Environment, Japan

REPORTING STANDARDS WORKSTREAM

From Mapping to Practical Application

Reflections from Japan

- Corporate disclosure review
- Dialogue with companies and financial and investment institutions

Koki Takaki | Ministry of the Environment, Japan

OVERVIEW

Two complementary activities in Japan

Activity 1 | Review of corporate disclosures

- Mapping chemicals-related disclosures across four core content areas
- Screening of 22 sectors and approximately 220 companies
- Review of illustrative disclosure practices
- Refinement of the initial categories and sub-items

Activity 2 | Dialogue between companies and financial and investment institutions

- Six chemical companies
- Four financial and investment institutions
- Discussion of information needed for assessment, engagement and corporate decision-making

Connecting actual disclosure practices with the perspectives of reporting entities and information users

1. CORPORATE DISCLOSURE REVIEW (Activity in Japan)

Screening 22 SASB industries for chemicals-related disclosure

SELECTION CRITERIA

Industries where at least 2 of 3 SASB topics are material

- Air Quality
- Water & Wastewater Management
- Waste & Hazardous Materials Management

COMPANY SCREENING

Top 10 companies by market capitalization in each industry

22 × 10 = approximately 220 companies

22 INDUSTRIES IDENTIFIED

Official SASB-based screening list

- Coal Operations
- Construction Materials
- Iron & Steel Producers
- Metals & Mining
- Oil & Gas: Exploration & Production
- Oil & Gas: Refining & Marketing
- Oil & Gas: Services
- Agricultural Products
- Meat, Poultry & Dairy
- Processed Foods
- Biotechnology & Pharmaceuticals
- Electric Utilities & Power Generators
- Waste Management
- Water Utilities & Services
- Biofuels
- Pulp & Paper Products
- Chemicals
- Containers & Packaging
- Electronic Manufacturing Services & ODM
- Semiconductors
- Auto Parts
- Automobiles

A broader view of chemicals management and disclosure

Governance	Chemicals-management policy; board and executive oversight; responsibilities and authority
Strategy	Regulatory, market, customer, technology, substitution, operational, environmental and supply-chain risks and opportunities; material effects on the business; integration into strategy
Risk management	Processes for identifying, assessing and prioritizing risks; regulatory compliance; substitution; emissions and exposure reduction
Metrics and targets	Releases and transfers; use volumes; Chemical Footprint-type indicators; reduction and substitution targets and progress; response to customer requirements

Hazard and quantitative information remain important, but they need to be understood together with governance, strategy, management processes and improvement over time.

Why dialogue is needed

Companies

Companies may undertake extensive voluntary chemicals-management and risk-reduction activities, but these efforts and improvements are not always visible or appropriately reflected in external assessment.

DIALOGUE

Financial and investment institutions

Financial institutions may find it difficult to distinguish companies' management capacity and improvement efforts, or to use existing chemicals-related information in their normal assessment and engagement processes.

Identify how voluntary corporate efforts can be made visible and connected with corporate assessment, investment decisions and constructive engagement, without creating disproportionate reporting burdens.

2. COMPANY–FINANCE DIALOGUE (Activity in Japan)

Developing practical guidance through dialogue

1

Connect

chemicals management to corporate value, business continuity, resilience, risks and opportunities

2

Illustrate

effective disclosure and explanation through practical examples

3

Understand

how companies and financial institutions interpret and use the information

4

Support

better reporting, assessment and constructive engagement

The objective is practical guidance for companies and financial institutions, not a prescriptive new reporting format.

What makes chemicals-related information useful for financial decision-making?

Governance, preparedness and learning

Management accountability, preparedness and response to incidents, and measures to learn from incidents and prevent recurrence.

Financial and business consequences

Potential remediation costs, liability, business interruption, reputational damage and loss of market access.

Improvement and transition

Product substitution, process improvement, transition plans, milestones and targets for reducing risks over time.

Business relevance and time horizons

How chemicals-related impacts may affect the company's business, strategy and financial performance over the short and long term.

Useful reporting should explain the risks and impacts a company faces, how they are governed and managed, their implications for the business, and how the company plans to improve over time.

REFLECTIONS ON POSSIBLE NEXT STEPS

From mapping to practical value

01

Understand purpose, users and complementarity

Go beyond identifying coverage and gaps to understand the purpose, intended users and functions of reported information, and how standards, frameworks and disclosures may complement one another.

02

Connect information across management dimensions

Consider how chemicals-related metrics and impact information connect with governance, strategy, risk-management processes, business implications and improvement over time.

03

Test the mapping against practice and user needs

Compare the mapping with actual corporate disclosures and user needs to identify where clearer connections, practical examples or guidance could improve the usefulness of existing information.

The mapping can help move the discussion from identifying coverage and gaps to understanding how existing information can work together to support more coherent, meaningful and useful reporting on chemicals management.

Mentimeter 1 | User needs

What are user needs and what info is used in decision-making?

- [ ] Chemicals used or present in products
- [ ] Releases, waste flows and disposal
- [ ] Worker/community health and environmental impacts
- [ ] Policies, risk management, substitution and progress toward targets
- [ ] Business and financial risks and opportunities

Mentimeter 2 | Reporting practice

How do companies currently report progress in phasing out a chemical of concern?

Open-text responses

Please share a concrete example (i.e., metric, company report or reporting method if you know one).

Q&A and open discussion

- How do existing reporting standards and frameworks complement each other, and where do gaps remain in relation to chemicals and waste?
- What core information on chemicals and waste would be useful to report consistently across existing frameworks?
- How can the feasibility of reporting this information be assessed, considering different sectors, company sizes and capacities?
- What practical examples, existing initiatives or reporting approaches could help inform the next steps of the workstream?

Next steps and further input

Refine the next draft

Review comments, corrections, missing frameworks and sources.

Continue to gather examples

Useful corporate reporting practices and user experiences.

Further exchange at IC1

Tuesday 17 November, 15:30–16:30 · IOMC space, CICG, Geneva.

Thank you