



How EPEAT Can Support Sustainability Reporting Using the GRI Standards

For more than ten years, the Electronic Products Environmental Assessment Tool (EPEAT) has been a free and trusted source for product ratings, which have helped thousands of companies, around the world, manage their IT and sustainability goals. Thanks to the work done by the Green Electronics Council, which manages EPEAT, our global environment has been spared countless tons of greenhouse gases and hazardous waste. At GRI, we support the work being done by the Green Electronics Council and hope that even more products and manufactures will be tracked by EPEAT in the future. The GRI Sustainability Reporting Standards create a global common language for corporate sustainability data. As such, we welcome the guidance found in this document, which lays out how companies can reference EPEAT in their GRI reporting. Efforts like this are so important, as they increase harmonization within the realm of corporate reporting and help reduce the reporting burden on companies.

-Tim Mohin, GRI Chief Executive

About the GRI Standards

GRI™ is an independent international organization that has pioneered corporate sustainability reporting since 1997. The GRI Sustainability Reporting Standards (GRI Standards) are a set of modular reporting standards that can be used by any organization to report about its impacts on the economy, the environment, and society.

The set includes three universal Standards applicable to all organizations: GRI 101: Foundation, GRI 102: General Disclosures, and GRI 103: Management Approach. In addition, there are 33 topic-specific Standards, organized into Economic, Environmental, and Social categories, which organizations can select from to report on their material

topics. See GRI 101: Foundation for more information on how to use and reference the GRI Standards.

Preparing a sustainability report in accordance with the GRI Standards provides a full and balanced picture of an organization's material topics, the related impacts, and how these impacts are managed.

The GRI Standards are developed through a transparent, multi-stakeholder process and are issued by the Global Sustainability Standards Board (GSSB), an independent standard-setting body created by GRI. The full set of GRI Standards can be downloaded at www.globalreporting.org/standards.



Referencing EPEAT in Reporting Against the GRI Standards

An important and growing portion of environmental and social impacts result from activity across the ICT sector and its supply chains. This guidance document explains how users of the GRI Standards and Green Electronics Council (GEC) resources, including its flagship program EPEAT, can support sustainability reporting using the GRI Standards.

EPEAT's value is apparent on a tactical and a strategic level. The environmental benefit that results from use of an EPEAT product across the product life cycle can be quantified in terms of reduced energy use, GHG emissions,

water consumption, material waste, and toxic materials created on a per-unit level compared to non-EPEAT products.

The EPEAT Environmental Benefits Calculator allows users of EPEAT to credibly report on these key outcomes. Organizations often require use of EPEAT via directive, law, or policy, or as a key element of broader risk mitigation or climate change business strategies. Subsequently, EPEAT is referenced in ICT contract requirements language, and resulting spend can be converted into tangible environmental benefit and cost savings.

Using this document:

This document identifies the most relevant GRI Standards and Disclosures where companies can reference EPEAT in their response to the disclosure. For each section, additional advice on how to reference EPEAT is included below the disclosure.



GRI 103: Management Approach

GRI 103: Management Approach is designed to be used together with each topic-specific GRI Standard in the economic, environmental, and social series. The disclosures in GRI 103 help organizations communicate why the topic is material, where the impacts occur (e.g. in the supply chain), and how the impacts are managed for any given topic.

Use of the EPEAT ecolabel in ICT procurement can be an important element of how an organization manages its environmental impacts. EPEAT can therefore be referenced in reporting the management approach for numerous topics such as materials, energy, and emissions.

Use of EPEAT in policy, contract language, or as ICT guidance embedded in a broader

sustainable purchasing or sustainable business strategy mitigates the harmful environmental impacts that these products cause across the value chain. Impacts that result from the purchase and use of ICT products are most prevalent across GRI Standards in the 300 series (Environmental topics). Use of EPEAT can help an organization to better manage its harmful impacts. Reporting on the management of these impacts corresponds to disclosures in *GRI 301: Materials, GRI 302: Energy, and GRI 305: Emissions* (see Table 1 below). Furthermore, the *EPEAT Benefits Calculator* allows disclosing companies to provide quantitative data in responses for Disclosure 302-4, 302-5, and 305-5 listed in the table below.

Table 1: GRI topic-specific Standards and disclosures relevant to the EPEAT ICT product categories

GRI 301: Materials	GRI 302: Energy	GRI 305: Emissions
<ul style="list-style-type: none"> • Management approach disclosures • Disclosure 301-1 Materials used by weight or volume • Disclosure 301-2 Recycled input materials used • Disclosure 301-3 Reclaimed products and their packaging material 	<ul style="list-style-type: none"> • Management approach disclosures • Disclosure 302-1 Energy Consumption within the organization • Disclosure 302-2 Energy consumption outside the organization • Disclosure 302-3 Energy intensity • Disclosure 302-4 Reduction of energy consumption • Disclosure 302-5 Reductions in energy requirements of products and services 	<ul style="list-style-type: none"> • Management approach disclosure • Disclosure 305-1 Direct (Scope 1) GHG emissions • Disclosure 305-2 Energy indirect (Scope 3) GHG emissions • Disclosure 305-3 Other indirect (Scope 3) GHG emissions • Disclosure 305-4 GHG emission intensity • Disclosure 305-5 Reduction of GHG emissions • Disclosure of 305-6 Emissions of ozone-depleting substances (ODS) • Disclosure 305-7 Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions



Disclosure 103-1 Explanation of the Material Topic and Its Boundary

Reporting requirements

For each material topic, the reporting organization shall report the following information:

- a. An explanation of why the topic is material.
- b. The Boundary for the material topic, which includes a description of:
 - i. Where the impacts occur;
 - ii. The organization’s involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships
- c. Any specific limitation regarding the topic Boundary

Disclosure 103-1

The full disclosure, along with associated recommendations and/or guidance can be found [here](#).

Advice on Referencing EPEAT:

When responding to Disclosure 103-1, organizations can support their response by describing how the purchase of ICT products increases their environmental impacts in the supply chain, and how the decision to use EPEAT products can mitigate negative impacts.¹ If available, organizations can include in their response the total ICT unit purchased and annual spend on EPEAT product categories, which include PCs and Displays, Imaging

Equipment, TVs, and Mobile Phones. Using the number of product units purchased annually, an organization can demonstrate the extent of its environmental footprint across the supply chain. Concurrently, noting use of EPEAT demonstrates an effort to mitigate those negative effects. Table 1 provides a more detailed list of specific GRI disclosures where it may be relevant to include EPEAT as part of the response.

¹ Standards used in EPEAT are developed through a balanced voluntary consensus-based process and are comprised of criteria that address environmental impacts across the full product life cycle. EPEAT criteria address Material Selection, Packaging, Reduction of Environmentally Sensitive Materials, Corporate Performance (CSR), consumables, Indoor Air Quality, Energy Conservation, Product Longevity and End-of-Life Management and Design.



Disclosure 103-2 The Management Approach and Its Components

Reporting requirements

For each material topic, the reporting organization shall report the following information:

- a. An explanation of how the organization manages the topic.
- b. A statement of the purpose of the management approach
- c. A description of the following, if the management approach includes that component:
 - i. Policies
 - ii. Commitments
 - iii. Goals and targets
 - iv. Responsibilities
 - v. Resources
 - vi. Grievance mechanisms
 - vii. Specific actions, such as processes, projects, programs and initiatives

Disclosure 103-2

The full disclosure, along with associated recommendations and/or guidance can be found [here](#).

Advice on Referencing EPEAT:

GRI reporters responding to Disclosure 103-2 can reference the use of EPEAT in policy, directives, legislation and/or contract language in support of efforts to avoid, mitigate, or remediate the negative impacts that result from the purchase and use of ICT products.

Organizations can also note if EPEAT is embedded in any broader sustainable purchasing guidance programs or initiatives. Specific reference of EPEAT is most relevant in response to Disclosure 103-2-c-i (Policies), ii (Commitments), iii (Goals and Targets) and vii (Specific actions).

- Reference to EPEAT policies, laws, or directives can be cited directly in response to clause 103-2-c-i.
- Commitments or plans to make all, or a portion of relevant IT purchases, EPEAT-registered products can be cited in response to clause 103-2-c-ii.
- Goals and targets as they relate to the purchase of EPEAT IT products can be cited in response to clause 103-2-c-iii.
- Specific contracting actions that require or prefer use of EPEAT-registered products can be referenced in reporting against clause 103-2-c-vii.



Disclosure 103-3 Evaluation of the Management Approach

Reporting requirements

For each material topic, the reporting organization shall report the following information:

Disclosure
103-3

- a. An explanation of how the organization evaluates the management approach, including:
 - i. The mechanisms for evaluating the effectiveness of the management approach;
 - ii. The results of the evaluation of the management approach;
 - iii. Any related adjustments to the management approach

The full disclosure, along with associated recommendations and/or guidance can be found [here](#).

Advice on Referencing EPEAT:

Organizations that use an EPEAT focused sustainable purchasing strategy to help manage environmental impacts can evaluate the effectiveness of this strategy using specific metrics. This can be reported as part of the response to Disclosure 103-3, which asks an organization to explain how they evaluate the management approach for each material topic.

Possible metrics can include:

- Total spend against EPEAT-registered IT products. Spend data can be captured from internal e-procurement systems, or from vendor reports.
- Organizations that utilize EPEAT have access to the EPEAT Environmental Benefits Calculator (EEBC). The EEBC assists organizations in estimating the environmental benefits of purchasing EPEAT-registered products. Calculations consider environmental impact across the life of the product including production, use phase, and end-of-life disposal. The calculation outputs the difference between the environmental attributes of electronics products that meet the environmental criteria measured by EPEAT and those that do not. Specifically, the EEBC convert units of EPEAT ICT products purchased into avoided GHG emissions, water use savings, avoided toxic material usage, avoided waste produced, hazardous waste savings, and cost savings. Organizations that can ascertain the number of EPEAT-registered products purchased in a year can use the EEBC to calculate avoided outputs can include an environmental benefits calculation report as part of their response to Disclosure 103-3 to demonstrate the effectiveness of their management approach.



Disclosure 302-4 Reduction of Energy Consumption

Reporting requirements

The reporting organization shall report the following information:

- a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.
- b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling stream, or all.
- c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.
- d. Standards, methodologies, assumptions, and/or calculation tool used.

Disclosure
302-4

The full disclosure, along with associated recommendations and/or guidance can be found [here](#).

Advice on Referencing EPEAT:

EPEAT products are proven to reduce energy consumption over the course of the product life-cycle as compared to the production and use of non-EPEAT products. The [EPEAT Environmental Benefits Calculator \(EEBC\)](#), which is maintained by the Federal Environmental Protection Agency, can be used to convert total units of purchased EPEAT products into reduced energy consumption (Kwh). When

responding to Disclosure 302-4 an organization can reference use of EPEAT, total annual units of EPEAT products purchased, and resulting reductions in energy consumption as demonstrated via the EEBC.

Organizations looking for assistance in analyzing spend may contact EPEAT staff by clicking [here](#).



Disclosure 302-5 Reduction in Energy Requirements of Products and Services

Reporting requirements

The reporting organization shall report the following information:

- a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.
- b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.
- c. Standards, methodologies, assumptions and/or calculation tools used.

Disclosure
302-5

The full disclosure, along with associated recommendations and/or guidance can be found [here](#).

Advice on Referencing EPEAT:

Reporting organizations that manufacture ICT products can note their relationship to the EPEAT program, and reference downstream reductions in energy consumption that result from the use of EPEAT-registered products that they sell.

When responding to Disclosure 302-5, organizations can use the EPEAT Environmental Benefits Calculator (EEBC), which is maintained by the EPA, to demonstrate reductions in energy that result from use of EPEAT products, compared to non-EPEAT registered products.



Disclosure 305-5 Reduction of GHG Emissions

Reporting requirements

The reporting organization shall report the following information:

- a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent.
- b. Gases included in the calculation; whether or CO₂, CH₄, N₂, HFCs, PFCs, SF₆, NF₃, or all.
- c. Base year or baseline, including the rationale for choosing it.
- d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).
- e. Standards, methodologies, assumptions and/or calculation tools used.

Disclosure
305-5

The full disclosure, along with associated recommendations and/or guidance can be found [here](#).

Advice on Referencing EPEAT:

EPEAT products are proven to reduce CO₂ emissions over the course of the product life-cycle as compared to the production and use of non-EPEAT products. The [EPEAT Environmental Benefits Calculator \(EEBC\)](#), which is maintained by the Federal Environmental Protection Agency, can be used to convert total units of purchased EPEAT products into avoided CO₂ emissions. When responding to Disclosure 305-5, organizations can reference use of EPEAT, total annual units of EPEAT products purchased, and resulting reductions in GHG emissions as demonstrated via the EEBC.

In addition to noting CO₂ reductions that may result from use of EPEAT registered products in the reporting organizations' internal operations, any efforts to influence downstream or upstream supply chains can be noted as an example of promoting reductions amongst Scope 3, product and service CO₂ emissions. Therefore, if the organization has taken any steps to require suppliers to utilize EPEAT in policy, directives, or contract language, these efforts can be included in the response to Disclosure 305-5-d.