IRIS+ Public Comment Period: September 2-October 31, 2025

IRIS+ Waste Management Theme (beta version)

Note for Reviewers

- ***All important links:***
  - *Where to start: HOW TO REVIEW one pager.*
  - *What's available for public comment: Proposed Core Metrics Sets, New Metrics for IRIS+ Catalog, Glossary Terms.*
  - *Launch Webinar: Sign up for upcoming theme launch webinar here.*
  - *Regional Calls: Sign up for our regional calls here.*
- *Use **only the "Comment" feature** by right clicking on the section where you want to add your comment, or by using the shortcut "Ctrl+Alt+M". You will also be able to respond to other people's comments- ask and answer questions.*
- *Please **do not edit or delete any text**. Only use the comment feature for an interactive viewing experience.*

This working paper features the draft indicators, metrics, associated guidance, overviews and evidence for IRIS+ Waste Management (WM) theme (beta version) for public review. The development of this IRIS+ theme commenced in 2024, led by the Global Impact Investing Network in partnership with Circle Economy, supported by the Aspen Network of Development Entrepreneurs at the Aspen Institute.

The Public Comment Period is active from **September 2, 2025 - October 31, 2025**. The finalized version following the public comment will be available for use on the IRIS+ website in December 2025.

About IRIS+

Built collaboratively over 15 years at the GIIN, IRIS+ is a set of tools and guidance for investors to translate impact intentions into measurable results. Managed for the public good by the GIIN, IRIS+ is used throughout the entire investment process, helping investors to make data driven decisions and manage impact performance with rigor. For both newcomers to impact investing and seasoned practitioners alike, investors use IRIS+ to conduct research, perform due diligence, set goals, measure progress and report results to key stakeholders.

About the GIIN

The Global Impact Investing Network (GIIN) is the global champion of impact investing, dedicated to increasing the scale and effectiveness of impact investing around the world. Impact investments are investments made into companies, organizations and funds with the intention to generate positive, measurable, social and environmental impact alongside a financial return. Impact investments can be made in both emerging and developed markets and target a range of returns from below market- to above market-rate, depending upon investors' objectives. The GIIN builds critical infrastructure and supports activities, education and research that help accelerate the development of a coherent impact investing industry. For more information, please visit www.thegiin.org.

Authors:

Camilla Visconti, Gamze Ünlü, Masrura Oishi, Panagiota Balfousia, Ritika Sah, Stella Corazza

Working Group Members:
Abby Frank, UBS/Rockefeller; Abishek Mahendra Kumar, Upaya Social Ventures; Aina Tait, Alliance to End Plastic Waste; Antonia Sariyska, UBS/Rockefeller; Emelie Norling, Summa Equity; Ellen Martin, Circulate Capital; Hannah Berget, Summa Equity; Hemangi Bhandari, Green Artha; Julia Koerner, GIZ; Kelly Robbins, Sagana Capital; Luba Shabal, Ember; Majda Radovanovic, Wellers Impact; Manuel Klesse, Summa Equity; Marie Egret, EIB; Monica Puccetti, Infinity Recycling; Maya Chandrasekaran, Green Artha; Nhung Nguyen, GIZ; Nitin Bassi, CEEW; Nitin Gopalkrishnan, S3IDF; Oshadee Siyaguna, Regnan Sustainable Water and Waste; Ranjna Khanna, IIC; Ricardo Pinho, Independent; Shravan Shankar, Climake; Simmi Sareen, Climake; Sneh Bhardwaj, Upaya Social Ventures; Varun Reddy, IIC; William Wallock, Climate Policy Initiative.

Reviewers:

The following members of the GIIN team played an important role in contributing to various phases of this work: Amit Bouri, Amanda Denaro, Kellen Dorio, Nik Engineer, George Spencer, Golshan Helfman, Grace Long, Angelina Lopez, Marin Herold, Hannah Munger, David Richmond, Pamela Rykowski, Sean Gilbert, Alpesh Shah, Sapna Shah, Harry Whomersley.

We are grateful to the following individuals who provided valuable input throughout the scoping and report review process: Jacco Jochemsen and Marvin Nusseck, Circle Economy; Sreedevi Nair and Manashi Pandit, Fletcher Social Investment Group, The Fletcher School, Tufts University; Daniel Rotman, Plastic Bank Foundation.

Table of Contents

We have moved the NEW METRICS and GLOSSARY terms on separate documents for improved experience for our reviewers.

IRIS+ Waste Management: Summary

Strategic Goal	Outcome	Outcome Indicator
1. Minimized waste through circular design principles for products and manufacturing.	Increased durability and repairability of products. Increased recyclability of products.	Actual Lifetime Indicator (ALI)
		Proportion of Recyclable Materials in Product Composition
2. Optimal resource use through business models that maximize utility and lifetime extension of products.	Increased product/component lifetime extension (e.g. reuse, repair, refurbish, remanufacture) services.	Actual Recovery by Lifetime Extension

		Actual Recovery by Type
3. Minimized waste through infrastructure for capturing, recycling and disposing waste.	Increased capability of technologies for recycling.	Recycling yield (%) - Percentage of input material converted into usable output
4. Just and equitable resource management and supply chains for all workers.	Increase in policies for fair treatment, equal opportunity, and respect for rights.	Change in Access to PPE.
		Evolution in Hazard Identification Practices.
		Evolution in Employee Training and Transition Programs.
		Change in Occupational Injuries.

Note: For each strategic goal, the respective evidence map contains evidence for various outcomes; however, the core metrics sets are available for the outcomes listed above only. Such outcomes have been selected based on the strength and availability of evidence, as well as their broad relevance.

On the IRIS+ website, in addition to the four new strategic goals, existing strategic goals have been identified as relevant. This offers IRIS+ users a wider set of resources than what is proposed in this working paper.

Strategic Goal 1: Core indicators and metrics

Minimizing waste by adopting circular design principles for products and manufacturing.

SG 1 | Core indicators and metrics | WHAT dimension

Strategic Goal: Minimizing waste by adopting circular design principles for products and manufacturing.
Outcome: Increased durability and repairability of products. Increased recyclability of products.
Outcome Indicator: Actual lifetime Indicator (ALI).

Click on the metric IRIS ID to view usage guidance for each metric.

Outcome Indicator	IRIS+ Metrics	IRIS+ ID	Calculation Guidance	Why is it important?
Actual Lifetime Indicator (ALI)	Product Lifetime	PD4587	Calculate this indicator using the following steps: 1: Identify the specific product or product category being evaluated using Product/Service Detailed Type (PD1516). Clearly define the product model or type to ensure consistency in measurement and comparison.	Indicates how long a product remains functional compared to industry norms, helping assess durability, reduce resource consumption,
	Product/Service Detailed Type	PD1516		

			2: Calculate the product's actual lifetime, using the metric Product Lifetime (PD4587). This is the average number of years (or use cycles) the product remains in use. Use real-world data sources, such as customer surveys, IoT tracking, warranty or service records, or return data. 3: Estimate the industry average lifetime for comparable products. Source this from life cycle assessment (LCA) databases (e.g., Ecoinvent, ELCD), industry benchmarks, academic research, or internal historical product data. Document all data sources and assumptions used to establish the benchmark. 4: Calculate the Actual Lifetime Indicator using the formula: ALI = Product Actual Lifetime / Industry Average Product Lifetime. For example, if the actual product lifetime is 6.2 years, and the industry average is 4.8 years, then ALI = 6.2 / 4.8 = 1.29, indicating the product remains in use 29% longer than the industry norm. An ALI greater than 1 indicates a longer-than-average lifespan; an ALI of 1 reflects performance at industry standard; and an ALI below 1 indicates below-average product longevity.	and support circular economy outcomes. This indicator is aligned with circular economy frameworks such as the **Circular Transition Indicators (CTI)**, the **Ecodesign for Sustainable Products Regulation (ESPR)**, and the development of **Digital Product Passports (DPPs)**.
Proportion of Recyclable Materials in Product Composition	Total Mass of Product	PD4064	Calculate this indicator using the following steps: 1. Identify all individual components that make up the product and record the mass of each component in kilograms or tonnes. Use the metric Total Mass of Product (PD4064) to represent the combined mass of all components. 2. Identify the recyclability status of the product using Recyclability Status (PD4199). 3. Estimate the recyclable mass of each component using Recyclable Mass of Product (PD4646) . If the component is fully recyclable, count 100% of its mass. If partially recyclable, calculate the recyclable portion based on estimated percentages (e.g. 80% of 300 g ABS plastic casing = 240 g). If non-recyclable, record 0 g. Use the metric Recyclable Mass of Product (PD464) to sum the recyclable portions across all components. 4. Calculate the proportion of recyclable materials (%) using the formula: Proportion (%) = (Recyclable Mass of Product / Total Mass of Product) × 100. For example, if the recyclable mass is 610 g and the total product mass is 920 g, the result is (610 / 920) × 100 = 66% recyclable.	Indicates the proportion of product (type) mass that is recyclable. This indicator is aligned with the IFC Harmonized Circular Economy Finance Guidelines and can support product redesign, investment decisions, and circular economy reporting.
	Recyclability Status	PD4199		
	Recyclable Mass of Product	PD4646		

SG 1 | Core indicators and metrics | HOW MUCH dimension

Click on the metric IRIS ID to view usage guidance for each metric.

Key Indicators	IRIS+ Metrics	IRIS ID	Calculation Guidance	Why is This Important?
SCALE				

Number Of People Directly Affected From Product Lifetime And Recyclability	Client Individuals: Total	PI4060	Calculate this indicator using the following steps: 1. Calculate the Actual Lifetime Indicator (ALI) using the guidance in the Outcome Indicator above. 2. Calculate the proportion of recyclable material using the guidance in the Outcome Indicator above. 3. Identify the products (product types) with Actual Lifetime Indicator below 0.5, between 0.5 and 1.0, between 1.0 and 1.5, and above 1.5. 4. 4a. Identify the number of unique clients for the products (product types) across the different ranges identified in Step 3 for Actual Lifetime Indicator. 4b. Estimate the number of people making use of this product by using Client Individual: Total (PI4060). 5. Identify the products (product types) Proportion of recyclable material <25%, between 25% and 50%, between 50% and 75% and above 75%. 6. Identify the number of unique clients for the products (product types) across the different ranges identified in Step 5 for Proportion of recyclable material. 6b. Estimate the number of people making use of this product. 7. Track the number of unique clients and estimate of people making use of the products (product type) across the different ranges for Actual Lifetime Indicator and Proportion of recyclable material identified in steps 3 and 5.	Indicates the extent to which improvements in product lifetime and recyclability directly benefit end users by reducing replacement costs, increasing access to durable goods, and minimizing environmental harm.
DEPTH				
Evolution in Actual Lifetime Indicator (ALI)	Product Lifetime	PD4587	Calculate this indicator using the following steps: 1. Calculate the Actual Lifetime Indicator (ALI) for the prior period for each product (type) using the guidance in the Outcome Indicator above. 2. Calculate the Actual Lifetime Indicator (ALI) at the end of the reporting period for each product (type) using the guidance in the Outcome Indicator above. 3. Calculate the percentage change in the Actual Lifetime Indicator (ALI) for each product (type): Percentage change in ALI = ((ALI current − ALI prior) ÷ ALI prior) × 100.	Indicates changes over time in the real-world durability and lifespan of products as experienced by users.
Evolution in Proportion of Recyclable Materials in Product Composition	Total Mass of Product	PI4064	Calculate this indicator using the following steps: 1. Calculate the proportion of recyclable material in the product during the prior reporting period using the guidance in the Outcome Indicator above. 2. Calculate the proportion of recyclable material in the product at the end of the current reporting period using the guidance in the Outcome Indicator above. 3. Calculate the percentage increase in the proportion of recyclable material: Percentage Increase = ((Current Proportion − Prior Proportion) ÷ Prior Proportion) × 100	Indicates the progress made over time in increasing the share of recyclable materials within a product's composition.
	Recyclable Mass of Product	PD4646		

SG 1 | Core indicators and metrics | HOW IS CHANGE HAPPENING dimension

Click on the metric IRIS ID to view usage guidance for each metric.

Key Indicators	**IRIS+ Metrics**	*IRIS ID*	*Calculation Guidance*	*Why is this important*
Product				

Availability of Repair Resources	Unit/Volume Produced	PI1290	Calculate this indicator using the following steps: 1. Identify the number of products with available repair resources using the metric Repair Resources (PD4654). Note: Repair resources include verified repair documentation or spare parts. Repair documentation, as defined under the EU Right to Repair Directive and related Ecodesign framework (ESPR), comprises technical information necessary for functional restoration after failure, such as parts drawings, spare parts lists, wiring or circuit diagrams, fault diagnosis information (e.g., error codes), tooling requirements, and relevant software or firmware instructions. Spare parts availability refers to components essential for repair or restoration, based on standards like IEC 62550, regulations such as the Ecodesign for Sustainable Products Regulation (ESPR), or internal company criteria. 2. Calculate the proportion of products with available repair resources by dividing the number identified in Step 1 by the total number of products and multiply by 100: Percentage Availability = (Number of products with repair resources / Total products assessed) × 100. Note: IEC 62550 outlines requirements for spare parts provisioning as part of broader supportability practices. These requirements are designed to maintain the dependability and operational continuity of products, equipment, and systems throughout their intended use. The document is intended for use by a wide range of suppliers, maintenance support organizations, and users and can be applied to all items. In some regions, the regulations define a list of spare parts to be made available for each product as is done in the EU with Ecodesign for Sustainable Products Regulation (ESPR, 2024).	Indicates the availability of repair resources (manuals, parts) for a product (type).
	Repair Resources	PD4654		
Products with Modular Design	. Modular design Features	PD6772	Calculate this indicator using the following steps: 1. Evaluate each product using **Modular Design Features (PD6772)** to determine whether it meets all five modularity criteria: ● Key individual components (e.g., batteries, screens) are replaceable. ● The product can be accessed using standard tools (e.g., screwdriver), without permanent seals or adhesives. ● The product can be disassembled without damaging internal components. ● The product allows for performance upgrades through replacement or addition of specific parts. ● The product uses universal or industry-standard connectors. 2. Count the number of products that meet all five criteria in **Modular Design Features (PD6772)**. Report this count as the total number of Products with Modular Design for the reporting period. Disaggregate by **Product/Service Detailed Type(PD1516)**. Note: Aligned Frameworks:	Indicates the extent to which products are designed with modular features that enable easier repair, upgrading, and component replacement.
	Product/Service Detailed Type	PD1516		

			• Ecodesign for Sustainable Product Regulation (ESPR) by the EU commission mandates design to facilitate maintenance and component replacement. • ISO 22166-1:2021: Robotics-Modularity for service robots sets general requirements for modularity and facilitates understanding of the general principles of service robot modularity by focusing on the issues of composability, integrability, interoperability, module granularity, platform independence, openness, reusability, safety and security, which are concepts applicable to other sectors as well.	
Products with Recyclability Certifications	Product/Service Certifications	PD2756	Calculate this indicator using the following steps: 1. Identify the number of product groups that have received recyclability certifications during the reporting period using **Product/Service Certifications (PD2756)**. 2. Report the total number of certified products. Disaggregate by **Product/Service Detailed Type(PD1516).** Note: Recyclability certifications are formal labels, standards, or declarations that verify whether a product, material, or packaging can be recycled effectively, usually under specific technical or regional conditions. These certifications are used by manufacturers, designers, and regulators to support circular economy goals, increase transparency, and promote environmentally responsible design. Relevant frameworks and certification schemes include: • ECV (Environmental claim validation) provides independent validation that products live up to the environmental claims made by manufacturers. Their certifications include recycled content which validates post-consumer, pre-consumer (post-industrial) or total recycled content of a product. • RecyClass Certificates assess 3 aspects of recycling: Recyclability, recycling process, recycled plastics. Certificates are issued by recognized, third-party and are based on EN 13430 and ISO 14021. • ISO 14021:2016 specifies requirements for self-declared environmental claims, including statements, symbols and graphics, regarding products. It further describes selected terms commonly used in environmental claims and gives qualifications for their use. This International Standard also describes a general evaluation and verification methodology for self-declared environmental claims and specific evaluation and verification methods for the selected claims in this International Standard. • NEN-EN 13430:2004 -Packaging - Requirements for packaging recoverable by material recycling. This document specifies the requirements for packaging to be classified as recoverable in the form of material recycling whilst accommodating the continuing development of both packaging and recovery technologies and sets out procedures for assessment of conformity with those requirements. • Energy sector: NEN-EN 45555 General methods for assessing the recyclability and recoverability of energy-related products • Packaging: ISO 18604:2013 Packaging and the environment	Indicates the proportion of products that have been verified through formal recyclability certifications, demonstrating their potential to be effectively recycled under specific conditions.
	Product/Service Detailed Type	PD1516	Identify the number of product groups with recyclability certifications using Product/Service Certifications (PD2756) during the reporting period. Report the total number of certified products.	

Warranty Period	Design Changes for Repairability	PD5984	Calculate this indicator using the following steps: 1. Identify the extension of the warranty period as a result of design changes of repairability and durability compared to market standards. Warranty period of the new product - market standard warranty period 1. Determine a reference warranty period which is an "industry average" obtained from the literature, using the most up-to-date data that reflect the current state of the industry of focus. 2. Identify the warranty period as a result of the design changes of repairability and durability by using the below definitions. 3. Deduct the warranty period of the new product from the reference value identified in Step 1. Repairability: The ease with which a product or component can be repaired. (Ellen McArthur Foundation, Circular Economy Glossary). This is determined by the availability of technical documentation, ease of disassembly, availability of spare parts, the cost of spare parts in relation to the price of a new product as defined by the French repairability index. (https://repair.eu/wp-content/uploads/2024/10/Current-State-of-EU-Right-to-Repair_v3_2.pdf). Durability: The ability of a product, component or material to remain functional and relevant when used as intended. Increased durability prevents premature disposal. Durability often applies to the physical attributes of a product (its ability to resist damage and wear), though with some products durability can be technological (for example the ability of software to be upgraded many times) (Ellen McArthur Foundation, Circular Economy Glossary). Durability tests (wear tests) carried out on the item or its main components including the resistance to external stresses (e.g. corrosion) are used to identify increased durability (French Durability Index developed with Long Time Label). This indicator is compatible with IFC Harmonized Circular Economy Finance Guidelines. Example: Fairphone (a modular smartphone manufacturer) offers a warranty period of five years on its Fairphone 4 against the two years of the iPhone. The phone is designed for repairability: screen, battery, and camera can be replaced with basic tools. It uses durable materials for the hardware. The extension of warranty provided by this company is three years. Note for CE: Additional calculation guidance and steps need to be added. Please refer to SG 2 and 3. Please confirm the new metrics that need to be written: CONFIRMED Warranty Period. Update Existing Metrics to match guidance: Product/Service Type. Product/Service Detailed Type. Please also ensure terminology is consistent with established standards.	Indicates the duration during which a product is guaranteed against defects or failures, reflecting the manufacturer's confidence in product durability and quality.
	Product Durability Design Features	PD5321		
DESCRIPTOR 2: e.g. PHYSICAL AND ECONOMIC ASSETS, HEALTH, JUSTICE, FOOD SECURITY				

Recovery Potential' ; %	Outflow of Recovered Materials	PD3965	Calculate this indicator using the following steps: 1. Identify the total material outflows from operations during the reporting period. This includes: a. Recovered materials b. landfilled waste c. Incinerated waste d. Other final disposal routes 2. Measure the quantity of materials sent to recovery pathways using: a. Outflow of Recovered Materials (PI9827) e.g., materials sent to recycling, resale, reuse, or remanufacturing) 3. Recovery Potential (%) = (Outflow of Recovered Materials / Total Material Outflows) × 100	Indicates the percentage recovery potential reflects the ability of the company to design its outflow to ensure it is technically recoverable through either the technical or biological cycles. This metric is aligned with Circularity Transition Indicators (CTI)
	Total Material Outflows	PD4064		

Strategic Goal 2: Core indicators and metrics

Optimal resource use through business models that maximise utility and lifetime extension of products.

SG 2 | Core indicators and metrics | WHAT dimension

Strategic Goal: Optimal resource use through business models that maximise utility and lifetime extension of products.
Outcome: Increased product/component lifetime extension (e.g. reuse, repair, refurbish, remanufacture) services.
Outcome Indicator: Actual Recovery by Type.

Click on the metric IRIS ID to view usage guidance for each metric.

Outcome Indicator	**IRIS+ Metrics**	**IRIS+ ID**	**Calculation Guidance**	**Why is it important?**
Actual Recovery by Type	Weight of Products Recovered	PI7549	Calculate this indicator using the following steps: 1. Identify the applicable methods of recovery for the products (product types) using **Recovery Type (PD7480)**. 2. Identify the total weight of products or components recovered using **Weight of Products Recovered (PI7549)**. Disaggregate by method of recovery using **Recovery Type (PD7480)**. 3. Calculate the Actual Recovery by Type using the following formula: (Weight of Products Recovered by Type / Total Weight of Products Recovered) × 100 = Actual Recovery by Type. Note: This indicator is aligned with Circularity Transition Indicators (CTI version 4.0). Ensure recovery types are classified according to the Circular Transition Indicators (CTI) framework.	Indicates the proportion of total material or product input that has been recovered through a specific recovery type (e.g., reuse, refurbish, remanufacture, recycling) expressed as a percentage of total input or waste generated.
	Recovery Type	PD7480		
Actual Recovery by	Weight of Products Recovered	PI7549	Calculate this indicator using the following steps:	Indicates the proportion of all recovered products that are recovered through lifetime extension

Lifetime Extension	Recovery Type	PD7480	1. Identify the applicable methods of recovery for the products (product types) using **Recovery Type (PD7480)**. 2. Identify the total weight of products or components recovered using **Weight of Products Recovered (PI7549)**. Disaggregate by method of recovery using **Recovery Type (PD7480)**. 3. Sum the weights of products recovered via reuse, refurbish, and remanufacture, but not recycling, to determine the **Weight of Products Recovered via Lifetime Extension (PI7837)**. 4. Calculate the **Percentage (%) Actual Recovery by Lifetime Extension** using the following formula: (Weight of Products Recovered via Lifetime Extension / Total Weight of Products Recovered) × 100 = % Actual Recovery by Lifetime Extension .	strategies, defined as: reuse, repair, refurbish, and remanufacture.
	Weight of Products Recovered via Lifetime Extension	PI7837		

SG 2 | Core indicators and metrics | HOW MUCH dimension

Click on the metric IRIS ID to view usage guidance for each metric.

Key Indicators	IRIS+ Metrics	IRIS ID	Calculation Guidance	Why is This Important?
SCALE				
Individuals Benefiting from Product Lifetime Extension Services	Target Stakeholders	OD7212	Calculate this indicator using the following steps: 1. **Identify the individuals who benefit directly or indirectly** from increased product or component lifetime through **reuse, repair, refurbishment, or remanufacture** services. These individuals may benefit by accessing affordable second-life products, using repair services, or gaining employment in lifetime extension activities. 2. Use **Target Stakeholders (OD7212)** to define the primary groups intended to benefit from these services. 3. Use **Client Individuals: Total (PI4060)** to identify the number of people who have actually engaged with or received lifetime extension services. This includes anyone who: ○ Purchased or received reused, repaired, or refurbished products;	Indicates the extent to which individuals are benefiting from circular economy practices that extend product lifespans, reduce waste, and improve access to affordable, durable goods and services.
	Client Individuals: Total	PI4060		

			○ Accessed product lifetime extension services (e.g., repair support); ○ Benefited indirectly through employment or cost savings. 4. If applicable, disaggregate the total number by stakeholder group, gender, or geography to improve reporting accuracy and inclusion using IRIS+ metrics from the WHO dimension.	
DEPTH				
Evolution in Recovery by Lifetime Extension	Weight of Products Recovered	PI7549	Calculate this indicator using the following steps: 1. Calculate the **Percentage Actual Recovery by Lifetime Extension** for the prior reporting period using the guidance in the Outcome Indicator above. 2. Calculate the **Percentage Actual Recovery by Lifetime Extension** for the current reporting period using the guidance in the Outcome Indicator above. 3. Calculate the Percentage Point Change in recovery by lifetime extension by subtracting the value in Step 2 from the value in Step 1 using the following formula: Percentage Point Change = % Recovery by Lifetime Extension (Current reporting period) - % Recovery by Lifetime Extension (Prior reporting period) Note: ● This is **not** a percent change (relative change), but a simple difference in percentage points. ● Positive values indicate an increase in lifetime extension recovery share; negative values indicate a decrease.	Indicates the change, expressed in percentage points, in the proportion of products or components recovered through lifetime extension strategies (reuse, refurbish, remanufacture) between two time periods.
	Recovery Type	PD7480		

Click on the metric IRIS ID to view usage guidance for each metric.

Key Indicators	IRIS+ Metrics	IRIS ID	Calculation Guidance	Why is this Important?
Capital Allocation				
Product Lifetime Extension Services - CapEx	Capital Expenditure (CapEx)	FP9573	Calculate this indicator using the following steps: Calculate the total capital and operational expenditures directed toward establishing, upgrading, or maintaining infrastructure that supports product lifetime extension through reuse, repair, refurbishing, or remanufacturing. 1. Identify all **CAPEX** expenditures (FP9573) related to product lifetime extension infrastructure during the reporting period. This includes spending on buildings, equipment, machinery, and other fixed assets for repair, refurbish, or remanufacture operations. 2. Sum these amounts to calculate the **Product Lifetime Extension infrastructure - CapEx**	Indicates an organization's financial commitment to enabling circular economy practices by investing in infrastructure that supports product lifetime extension, such as repair, refurbishment, and remanufacturing — essential for scaling sustainable, resource-efficient systems. Indicates the total monetary value of capital investments dedicated to infrastructure that supports circular services such as repair centers, refurbishing lines, and remanufacturing facilities.
Partnerships				
Partnerships Focused on Lifetime Extension Services; Number	Formalized Partnerships	OD8118	Calculate this indicator using the following steps: 1. **Identify all formal partnerships** established by the organization using **Formalized Partnerships (OD8118)**. These should include signed agreements with public, private, or nonprofit entities. 2. **Screen each partnership** using **Lifetime Extension Services (OD7889)** to determine the number of partnerships focused (fully or partially) on activities supporting the lifetime extension of products.	Indicates the total number of active collaborations, agreements, or partnerships with external organizations that directly support, promote, or deliver product/component lifetime extension services — such as reuse, repair, refurbishment, or remanufacturing.
	Lifetime Extension Services	OD7889		
Capacity Building				
Employees Trained in Repair/Remanufacturing/ Refurbishment/Reuse Operations	Training Type	OI5044	Calculate this indicator using the following steps: 1. Identify the training programs supported or delivered by the organization that relate specifically to repair, refurbishment, or reuse of products or components. 2. Use **Training Type (OI5044)** to confirm that the training is classified as vocational or technical, focusing on hands-on, skill-based instruction in circular economy functions. 3. Use **Vocational/Technical Training: Individuals Trained (PI8836)** to count the number of employees who completed such training during the reporting period. 4. Ensure that the individuals counted are employees (not external participants) and that training completion is documented.	Indicates how the organization is building internal technical capacity to support circular operations, reduce waste, and enable product life extension through skilled repair, refurbishment, and reuse.
	Vocational /Technical Training	PI8836		

Employees Trained in Circular Business Models or Product Lifecycle Extension Practices	Individuals Trained: Total	PI2998	Calculate this indicator using the following steps: 1. Identify employees who received training in topics related to circular business models or practices aimed at product lifecycle extension, such as design for durability, reuse, repair, refurbishment, remanufacturing, or take-back systems. 2. Use Individuals Trained: Total (PI2998) to count the number of those employees who completed training during the reporting period. 3. Verify training relevance and completion, ensuring the content is directly related to circularity or lifecycle extension and was formally delivered (e.g., in-person, virtual, certified modules). 4. Disaggregate the data by department, job function, gender, and training type (if applicable) for deeper insight.	Indicates the organization's investment in workforce capability to support the transition to circular economy practices and extend product lifespans through skilled operations.
Jobs Supported and Created				
Direct Jobs Supported in Waste Recovery and Recycling	Jobs in Directly Supported/Financed Enterprise	PI4874	Calculate this indicator using the following steps: 1. Identify the enterprise(s) engaged in waste recovery and recycling that are directly supported or financed by the organization using **Jobs in Directly Supported/Financed Enterprise (PI4874**). 2. Determine the job types relevant to waste recovery and recycling (e.g., waste sorting, collection, material processing) using **Jobs Type (OD0660)**. Filter only for job roles directly involved in recovery and recycling functions. 3. Verify employment status and duration to confirm that the roles are active during the reporting period and meet the threshold for a job (e.g., paid work, minimum number of hours or duration as defined by organizational policy or national labor standards). 4. Count the total number of direct jobs that meet the above criteria and were supported or created through organizational funding or operational involvement in waste recovery and recycling activities.	Indicates the organization's contribution to creating stable employment opportunities in waste recovery and recycling, supporting both economic inclusion and circular economy goals.
	Jobs Type	OD0660		

Strategic Goal 3: Core indicators and metrics

Protecting the environment with improved infrastructure for capturing, recycling and disposing waste.

Strategic Goal: Protecting the environment with improved infrastructure for capturing, recycling and disposing waste.
Outcome: Increased capability of technologies for recycling
Outcome indicator : Recycling yield (%) - Percentage of input material converted into usable output.

Click on the metric IRIS ID to view usage guidance for each metric.
SG 3 | Core indicators and metrics | WHAT dimension

Outcome Indicator	IRIS+ Metrics	IRIS ID	Calculation Guidance	Why is it important?
Recycling Yield	Total Input Mass to Recycling Operation	PI8141	Calculate this outcome indicator using the following steps: 1. Identify the total weight of material that entered the recycling operation during the reporting period using Total Input Mass to Recycling Operation (PI8141).	Indicates efficiency of the recycling process.

	Mass of Input Material Converted into Usable Recycled Output	PI8364	2. Determine the weight of input material that was successfully processed into usable recycled material using Mass of Input Material Converted into Usable Recycled Output (PI8364). 3. Calculate the Recycling Yield (%) by dividing the mass of input material converted into usable recycled output by the total input mass:Recycling Yield (%) = (Mass of Input Material Converted into Usable Recycled Output / Total Input Mass to Recycling Operation) × 100	

SG 3 | Core indicators and metrics | HOW MUCH dimension

Click on the metric IRIS ID to view usage guidance for each metric.

Key Indicators	IRIS+ Metrics	IRIS ID	Calculation Guidance	Why is This Important?
SCALE				
Total Mass of Material Recycled	Total Input Mass to Recycling Operation	PI8141	Calculate this indicator using the following steps: 1. Identify the total input mass of material processed through recycling operations during the reporting period using: Total Input Mass to Recycling Operation (PI8141). 2. Define the criteria for usable output based on technical and market quality standards. This may include: ● Purity level thresholds ● Certification or test results ● Material specifications for resale or reintegration into manufacturing 3. Measure the mass of usable output from each batch or processing run that meets these criteria using internal or partner data systems using Usable Output Mass (PI8514). Note: ● Record only the material that is suitable for reuse, resale, or direct reintegration into production. Exclude material that does not meet quality specifications, including: ○ Contaminated or mixed waste ○ Material stored for future processing or disposal ○ Any output sent to landfill, incineration, or waste-to-energy ● Aggregate the total usable recyclate output mass across all facilities, partners, or regions for the full 12-month reporting period. ● This data can be directly obtained from material recycling facilities (MRFs) and other recyclers as reported in their sustainability or ESG reports. ● There are recognized standards that help reporting on waste for companies and are subject to third party verification. These waste reporting standards and frameworks are: GRI 306-Waste 2020, ISO 14001 Environmental Management Systems, SASB- Sustainability Accounting Standards Board, ISSB: International Sustainability Standards Board.	Indicates how effectively an organization is improving its ability to convert waste into usable materials, helping track progress toward circularity, resource efficiency, and reduced environmental impact over time.
	Usable Output Mass	PI8514		

			• **Example:** If 1,000 tonnes of plastic waste is collected but only 700 tonnes are clean and fit for recycling and sent to recycling. 70 tonnes are lost during the recycling process, final usable recyclate (e.g. plastic pellets): 630 tonnes. • This indicator is compatible with SASB IF-WM-420a.3 Quantitative Metric tons (t) Amount of material (1) recycled (https://sustainability.wm.com/downloads/WM_SASB_Index.pdf)	
DEPTH				
Evolution in Recycling Yields (%)	Total Input Mass to Recycling Operation	PI8141	Calculate this indicator using the following steps: 1. Identify the total amount of material that entered the recycling operation during the reporting period using Total Input Mass to Recycling Operation (PI8141). 2. Determine the portion of input material that was successfully processed into usable recycled material using Mass of Input Material Converted into Usable Recycled Output (PI8364). 3. Calculate the Recycling Yield (%) using the guidance in the Outcome Indicator above. 4. Calculate Recycling Yield for the prior period: 5. Calculate Recycling Yield for the current reporting period: 6. Calculate the percentage increase using the following formula: Percentage Increase in Recycling Yield (%) = [(Recycling Yield in the current period – Recycling Yield in the prior period) / Recycling Yield in the prior period] × 100 Note: Organizations may also disaggregate the data by material type (e.g., plastic, glass, aluminum), location or recycling technology, if relevant, using organization-specific classifications or sector standards.	Indicates change in the efficiency of recycling operations over time, showing progress toward higher material recovery, reduced waste, and better resource use in line with circular economy goals.
	Mass of Input Material Converted into Usable Recycled Output	PI8364		

SG 3 | Core indicators and metrics | HOW IS CHANGE HAPPENING dimension

Click on the metric IRIS ID to view usage guidance for each metric.

Key Indicators	IRIS+ Metrics	IRIS ID	Calculation Guidance	Why is This Important?
Capital Allocation				
Annual Investment Change in Recycling Technology; Monetary Value	Investment in Recycling Technology	PD8648	Calculate this indicator using the following steps: 1. Collect all capital expenditures related to recycling technology made within the reporting period using the metric Investment in Recycling Technology (PD8648). 2. Sum the monetary values of all qualifying investments made during the reporting period.	Indicates the organization's commitment to expanding and modernizing recycling infrastructure, enabling higher recovery rates, better quality

			Annual Investment in Recycling Technology = ∑ Investment in Recycling Technology (PD8648) during the reporting period Note: • For multi-year projects, allocate investments to the appropriate reporting period based on actual spending.	recyclables, and alignment with circular economy goals.
Recycling Plant Capacity; Metric Tons	Recycling Plant Capacity	PI8781	Calculate this indicator using the following steps: 1. Identify all installed recycling plants that are operational, commissioned, or under the organization's ownership, management or financing during the reporting period. 2. Calculate the designed capacity (in metric tons per year) for each plant using Recycling Plant Capacity (PI8781). 3. Sum the capacity of all eligible facilities: Total Installed Capacity (t) = Σ Capacity of Recycling Plant (t) across all facilities	Indicates the recycling infrastructure's ability to handle material volumes at scale, informing assessments of local circular economy potential, system efficiency, and investment planning.
Waste Diversion/Reduction				
Waste Disposal Rate; Percentage Points	Waste Disposed: Recycled/Reused Waste Produced: Total (OI6709) Type of Waste	OI2535 OI6709 PD8536	Calculate this indicator using the following steps: 1. Identify the total amount of waste disposed through final disposal methods (e.g., landfill, incineration without energy recovery) in the prior period using Waste Disposed: Recycled/Reused (OI2535). 2. Identify the total amount of waste disposed through final disposal methods (e.g., landfill, incineration without energy recovery) during the reporting period using Waste Disposed: Recycled/Reused (OI2535). 3. Identify the total amount of waste produced during the same period using the metric Waste Produced: Total (OI6709). 4. Calculate the change in percentage points in the disposal rate using the formula Waste Disposal Rate = (Waste Disposed ÷ Waste Produced: Total (OI6709)) × 100. 5. Disaggregate by Type of Waste (PD8536).	Indicates the proportion of waste that is disposed of rather than recycled, reused, or recovered, serving as a key metric for environmental performance.
Quantity of Waste Recycled	Waste Disposed: Recycled/Reused Type of Waste	OI2535 PD8536	Calculate this indicator using the following steps: 1. Identify the amount of waste disposed by the organization through reuse and recycling during the reporting period. 2. Sum all recycled and reduced waste over the reporting period: Total Quantity of Waste Recycled or Reduced (tons) = Recycled Waste (tons) + Reduced Waste (tons). 3. Disaggregate by Type of Waste (PD8536).	Indicates the organization's contribution to reducing environmental pollution by diverting waste from landfills and incineration.
Waste Avoided Through Services Sold; Tons	Waste Reductions from Services Sold Product/Service Detailed Type	PI5678 PD1516	Calculate this indicator using the following steps: 1. Identify which sold services result in waste avoidance using Waste Reductions from Services Sold (PI5678). 2. Calculate total waste reduced by using the following formula: Total Waste Reduction (tons) = ∑ (Waste Reduction from Services Sold) 3. Disaggregate by Product/Service Detailed Type (PD1516).	Indicates the tangible environmental benefits generated by the organization's products or services that help prevent waste creation.

Strategic Goal 4: Core indicators and metrics

Supporting just and equitable resource management and supply chains for all workers.

Strategic Goal: Supporting just and equitable resource management and supply chains for all workers.
Outcome: Increased fair treatment, equal opportunity, and respect for rights.
Outcome Indicator 1: Change in Access to PPE.
Outcome Indicator 2: Evolution in Hazard Identification Practices.
Outcome Indicator 3: Evolution in Employee Training and Transition Programs.
Outcome Indicator 4: Change in Occupational Injuries.

SG 4 | Core indicators and metrics | WHAT dimension

Please click on the metric IRIS ID to view usage guidance for each metric.

Outcome Indicator	**IRIS+ Metrics**	**IRIS ID**	**Calculation Guidance**	**Why Is This Important?**
Change in Access to PPE	Access to Personal Protective Equipment (PPE)	OI1023	Calculate this indicator using the following steps: 1. Calculate the number of employees with access to Personal Protective Equipment (PPE) using Access to PPE (OI1023) in the prior period. 2. Calculate the number of employees with access to Personal Protective Equipment (PPE) using Access to PPE (OI1023) at the end of the reporting period. Disaggregate by Worker Formality Status (OD9483). Note: This indicator is aligned with ILO R204, GRI 403-5, 403-9.	Indicates safeguarding practices for all employees, including those under formal and informal employment.
	Worker Formality Status	OD9483		
Evolution in Hazard Identification Practices	Hazard Identification Practices	OI1234	Calculate this indicator using the following steps: 1. Describe the organization's Hazard Identification Practices (OI1234)) in the prior period. 2. Describe the organization's Hazard Identification Practices (OI1234)) at the end of the reporting period. 3. Describe the evolution compared to the prior period. Note: This indicator is aligned with ILO R204, GRI 403-2.	Indicates improvement in hazard identification practices as a result of the investment.
Evolution in Employee Training and Transition Programs Offered for	Employee Training and Transition Programs Offered	OI3368	Calculate this indicator using the following steps: 1. Describe the type and scope of Employee Training and Transition Programs Offered (OI3368) to upgrade employee (formal and informal) skills in the prior period for informal waste workers. 2. Describe the type and scope of Employee Training and Transition Programs Offered (OI3368) to upgrade	Indicates the types of training, skill development, and transition programs provided to all employees by the organization, which can be key inputs to enabling greater job security and employment

Informal Waste Workers			employee (formal and informal) skills at the end of the reporting period. 3. Describe the evolution compared to the prior period. Note: This indicator is aligned with ILO R204 and GRI 404-1.	opportunities for informal waste workers.
Change in Occupational Injuries	Fatal Occupational Injuries	OI9266	Calculate this indicator using the following steps: 1. Calculate the number of fatal and non-fatal occupational injuries by adding Number of Fatal Occupational Injuries (OI9266) and Number of Non-fatal Occupational Injuries (OI9271) in the prior period. 2. Calculate the number of fatal and non-fatal occupational injuries by adding Number of Fatal Occupational Injuries (OI9266) and Number of Non-fatal Occupational Injuries (OI9271) at the end of the reporting period. 3. Calculate the difference to identify changes to the number of injuries during the reporting period. Note: This indicator is aligned with ILO R204 and GRI 403-9.	Indicates change in fatal and non-fatal occupational injuries enabled by the investment.
	Non-Fatal Occupational Injuries	OI9271		
Informal Worker Participation in Hazard Identification	Hazards Identified	OI1469	Calculate this indicator by using the following steps: 1. Calculate the number of occupational hazards identified using Hazards Identified (**OI1469**) in the prior period. Disaggregate by Worker Formality Status (OD9483)). 2. Calculate the number of occupational hazards identified using Hazards Identified (**OI1469)**) at the end of the reporting period. Disaggregate by Worker Formality Status ((OD9483)). 3. Calculate the difference. Note: ● Examples of Hazard Identification Practices Aligned with GRI 403: ● Workplace Inspections and Hazard Assessments: Regular safety inspections to identify physical, chemical, and biological hazards ● Consultation with Workers on Safety Risks: Direct engagement with workers to identify hazards they face ● Use of Formal Risk Assessment Tools: Applying systematic tools or checklists to identify and assess workplace hazards ● Incident and Near-Miss Reporting Systems: Collecting data from workers on incidents to uncover hidden hazards ● Training and Awareness Sessions on Hazard Recognition: Educating workers on how to identify and report hazards ● GRI 403-1 requires organizations to describe their occupational health and safety management system, which includes processes for worker consultation.	To understand how employees are engaged in identification of occupational hazards.
	Worker Formality Status	OD9483		

			Note: This indicator is aligned with ILO R204 and GRI 403-1.	

SG 4 | Core indicators and metrics | HOW MUCH dimension

Please click on the metric IRIS ID to view individual metric definition and usage guidance.

Key Indicators	IRIS+ Metrics	IRIS ID	Calculation Guidance	Why is this Important?
SCALE				
Number of Informal Waste Workers with Access to PPE	Access to Personal Protective Equipment (PPE)	OI1023	Calculate this indicator using the following steps: 3. Calculate the number of employees with access to Personal Protective Equipment (PPE) using Access to PPE (OI1023). 4. Disaggregate by Worker Formality Status (OD9483). Note: This indicator is aligned with ILO R204, GRI 403-5, 403-9.	Indicates the extent to which informal waste workers are being equipped with essential protective gear to reduce occupational health and safety risks.
	Worker Formality Status	OD9483		
Number of Workers who Completed Trainings	Employee Training and Transition Programs Offered	OI3368	Calculate this indicator using the following steps: 1. Describe the type and scope of Employee Training and Transition Programs Offered (OI3368) to upgrade employee (formal and informal) skills during the reporting period for informal waste workers. 2. Calculate the types of training completed by individual workers using Training Type (OI5044). Disaggregate by Worker Formality Status (OD9483).	Indicates the organization's efforts to engage and support informal waste workers through skills development initiatives.
	Training Type	OI5044		
	Worker Formality Status	OD9483		
Number of Informal Waste Workers with Participation in Hazard Identification Practices	Hazard Identification Practices	OI1234	Calculate this indicator using the following steps: 1. Describe the Hazard Identification Practices (OI1234) implemented by the organization during the reporting period. 2. Calculate the total number of informal waste workers participating in each of the Hazard Identification Practice using Informal Workers (PD9751).	Indicates the level of informal worker engagement in identifying and addressing occupational health and safety risks.
	Informal Workers	PD9751		
Number of Informal Waste Workers Under Regular Occupational Safety and Health	Number of Workers Under Regular Occupational	OI1502	Calculate this indicator using the following steps: 1. Calculate the number of informal waste workers who receive ongoing health monitoring related to their job (OSH) usually	Indicates the extent to which informal workers are being monitored for work-related health risks

(OSH) Surveillance or Exams	Safety and Health (OSH) Surveillance or Exams		through medical check-ups, screenings or safety inspections to detect any work-related health issues early and prevent illness or injury using Number of Workers Under Regular Occupational Safety and Health (OSH) Surveillance or Exams (OI1502). Disaggregate by Worker Formality Status (PD9751). Note: Labor inspections and national occupational safety and health (OSH) services are governmental institutions or systems responsible for monitoring, regulating, and promoting workplace safety and health. They play a crucial role in implementing labor standards, inspecting workplaces, and protecting workers' health and safety. This indicator is aligned with ILO's Legal Framework Indicator 15: OSH Labor Inspection and ILO Convention 161.	through regular OSH surveillance or medical exams.
	Worker Formality Status	OD9483		
DEPTH				
Evolution in Occupational Safety and Health (OSH) Coverage; Percentage (%)	Number of Workers Under Regular Occupational Safety and Health (OSH) Surveillance or Exams	OI1502	Calculate this indicator using the following steps: 1. Identify the Number of Workers Under Regular Occupational Safety and Health (OSH) Surveillance or Exams (OI1502) in the prior period. 2. Identify the Number of Workers Under Regular Occupational Safety and Health (OSH) Surveillance or Exams (OI1502) at the end of the reporting period. 3. Calculate the percentage change during the reporting period.	Indicates how effectively OSH measures are being implemented and extended, ensuring that a greater share of the workforce is protected from workplace hazards, injuries, and illnesses compared to a previous baseline.
Fatal Occupational Injuries Incidence Rate	Fatal Occupational Injuries	OI9266	Calculate this indicator using the following steps: 1. Identify the Fatal Occupational Injuries Incidence Rate during the reporting period by using the following formula (Fatal Occupational Injuries (OI927)/Total Employees (PD9151))*100,000 for occurrences in the reporting period. 2. Disaggregate by Worker Formality Status (OD9483). Note:	Indicates the level of life-threatening risk faced by workers in their occupational environment.
	Total Employees	PD9151		
	Worker Formality Status	OD9483		

			This indicator is aligned with the International Labor Organization (ILO) and a detailed methodology can be found in The Occupational Safety and Health Statistics (OSH) database.	
Non-Fatal Occupational Injuries Incidence Rate	Non-fatal Occupational Injuries	OI9271	Calculate this indicator using the following steps: 3. Identify the Non-Fatal Occupational Injuries Incidence Rate during the reporting period by using the following formula (Non-fatal Occupational Injuries (OI927)/Total Employees (PD9151))*100,000 for occurrences in the reporting period. 4. Disaggregate by Worker Formality Status (OD9483). Note: This indicator is aligned with the International Labor Organization (ILO) and a detailed methodology can be found in The Occupational Safety and Health Statistics (OSH) database.	Indicates the frequency of work-related injuries that impact workers' health, safety, and ability to perform their jobs.
	Total Employees	PD9151		
	Worker Formality Status	OD9483		

SG 4 | Core indicators and metrics | HOW IS CHANGE HAPPENING dimension

Please click on the metric IRIS ID to view usage guidance for each metric.

Key Indicators	IRIS+ Metrics	IRIS ID	Calculation Guidance	Why is This Important?
Fair Wage Practices				
Employee Feedback and Grievance System	Employee Feedback and Grievance System	OI3601	Calculate this indicator using the following steps: 1. Indicate whether the organization has in place a formal grievance system to receive employee feedback and complaints and provide remedy where appropriate. Note: Organizations are encouraged to record the consultation of workers, or lack thereof, in the development and updating of the employee feedback and grievance mechanism.	To understand whether the organization has procedures, roles, and rules for receiving formal employee complaints and enforcing a system of clear action for remedy, which is a critical component of understanding employees' mental health and well-being.

			This metric aligns to Disclosure 103-2: The management approach and its components in GRI 103: Management Approach 2016. Organizations are encouraged to capture this metric alongside Number of Employee Grievances Registered (OI1042) and Number of Employee Grievances Resolved (OI9077).	
Employment Benefits Uptake for All Employees	Employment Benefits Uptake	OI8865	Calculate this indicator using the following steps: 1. Identify the percentage of all employees using employee benefits provided by the organization as of the end of the reporting period using Employment Benefits Uptake (OI8865). 2. Disaggregate by Worker Formality Status. Note: ● Organizations may choose to report this metric in conjunction with related metrics giving contextual information, such as Healthcare Benefits Premium Covered (OI1503) and Employment Benefits(OI2742). ● This metric aligns with GRI Disclosure 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees in GRI 401: Employment 2016.	To understand what benefits are available to employees, which can be helpful in assessing occupational safety and employee overall health and well-being.
	Worker Formality Status	OD9483		
Percentage of Informal Workers in Organization's Workforce	Number of Informal Workers	OD9751	Calculate this indicator using the following steps: 1. Identify the total number of informal workers within the organization as of the end of the reporting period using the metric Number of Informal Workers (OD9751). 2. Identify the total number of employees within the organization as of the same date using the metric Total Employees (PD9151). 3. Calculate the percentage by using the following formula: Percentage of Informal Workers = (Number of Informal Workers (OD9751) ÷ Total Employees (PD9151)) × 100 Note:	Indicates the extent to which the organization relies on informal labor, which is typically not covered by formal contracts, legal protections, or social benefits.
	Total Employees	PD9151		

			Organizations may choose to report this indicator alongside related metrics to provide greater context, such as Worker Formality Status, Employment Benefits Uptake (OI8865) etc.	
Waste Workers Earning a Living Wage or Higher; Number	Employees Earning a Living Wage or Higher	OI4724	Calculate this indicator using the following steps: 1. Calculate the total number of Waste Workers earning a living wage or higher using Employees Earning a Living Wage or Higher (OI4724) during the reporting period. Disaggregate by Worker Formality Status (OD9483).	Indicates the organization's efforts to ensure that waste workers earn wages sufficient to meet basic needs, supporting decent and dignified livelihoods.
	Worker Formality Status	OD9483		
Total Number of All Workers Earning a Living Wage	Employees Earning a Living Wage or Higher	OI4724	Calculate this indicator using the following steps: 2. Calculate the total number of Employees Earning a Living Wage or Higher (OI4724) during the reporting period. Disaggregate by Worker Formality Status (OD9483).	Indicates the organization's overall commitment to providing fair compensation that supports the basic needs of workers and their families.
	Worker Formality Status	OD9483		
Collective Bargaining Agreement Rate	Number of Workers in Employment Whose Pay and Conditions are Determined by Collective Agreements	OI1625	Calculate this indicator using the following steps: 1. Identify the Number of Workers in Employment Whose Pay and Conditions are Determined by Collective Agreements (OI1625) during the reporting period. 2. Collective Bargaining Agreement Rate = (Number of Employees Covered by Collective Bargaining Agreements (OI1625) ÷ Total Employees (PD9151)) × 100 3. Disaggregate by Worker Formality Status (OD9483). Note: This indicator is aligned with GRI 2-30-d and SDG 8.8 (protect labor rights and promote safe and secure working environments).	Indicates the extent to which workers have a formal mechanism to influence their working conditions, pay, and benefits through collective negotiation.
	Total Employees	PD9151		
	Worker Formality Status	OD9483		