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Exposure draft of GRI 306: Waste

1 May 2019

Comments to be submitted by 15 July 2019

This exposure draft of GRI 306: Waste has been published for public comment by the [Global Sustainability Standards Board](#) (GSSB), the independent standard setting body of GRI.

In line with the [GSSB Due Process Protocol](#), a multi-stakeholder project working group was formed to develop content for the review of *GRI 306: Effluents and Waste 2016*.

This public comment form presents the draft Standard GRI 306: Waste, which is intended to replace *GRI 306: Effluents and Waste 2016*. The form includes questions seeking input on specific sections of the draft Standard. The explanatory memorandum on the following pages summarizes the objectives of the review of *GRI 306* and the significant proposals contained within this exposure draft.

This draft is published for comment only and may change based on public feedback before its official release.

Any interested party can submit comments on this draft by 15 July 2019.

As required by the [GSSB Due Process Protocol](#), all comments received will be considered a matter of public record. Comments will be made available on the GRI website along with the name of the individual or organization that submitted the comment, their country, and their stakeholder constituency. To learn more about GRI's privacy policy, click [here](#).

For more information, please visit the [GRI Standards website](#). If you have additional questions about the project, the exposure draft, or the public comment period, please send an email to waste@globalreporting.org.

Instructions for submitting the form

Making your comments

There are seven specific questions distributed across this form under the sections of the draft Standard to which they relate, and an eighth open question inviting additional comments at the end of the form.

This document includes generic text used in all GRI Standards. This text is highlighted in gray and cannot be changed – please do not comment on this text.

Underlined terms in the draft Standard indicate terms for which definitions have been provided. Some of these terms are already defined in the *GRI Standards Glossary* – these definitions cannot be changed. All proposed new definitions are provided in the Annex – these are open for review.

In developing your responses, please try to:

- provide the line numbers of the text your comment relates to;
- provide a rationale or supporting explanation for your comment;
- provide alternative wording suggestions, where relevant; and
- be clear and additive.

We recommend that you read through the entire draft Standard before submitting your comments.

Submitting the form

Important: To fill in the form, you will need to have [Adobe Acrobat](#) installed on your computer. **Please do not fill in the form in your website browser – your data will not be saved.**

1. Download and save a copy of this form on your desktop.
2. Open the form using Adobe Acrobat and type your responses in the comment boxes.
3. Click **'Save'** in the top left corner of the form to ensure your responses are not lost.
4. Once you have completed the form, you can: (a) click the **'Submit form' button on the top right corner of the form**. The completed form will be automatically sent to GRI; or (b) **email** your completed form as an attachment to waste@globalreporting.org.

Only comments in English will be considered.

Please note: You will be sent confirmation that your form has been received within two working days.

If you have any questions about how to use the public comment form, please send an email to waste@globalreporting.org.

EXX

Explanatory memorandum

This explanatory memorandum sets out the objectives of the review of waste disclosures in *GRI 306: Effluents and Waste 2016*, the significant proposals and changes contained within this exposure draft, and a summary of the GSSB's involvement and views on the development of this draft.

Objectives for the review

Between 2016 to 2018, the GSSB revised *GRI 303: Water 2016*. During this revision, several disclosures covering effluents in *GRI 306: Effluents and Waste 2016* were incorporated into the updated *GRI 303: Water and Effluents 2018*. This created the need to revise the remaining content in *GRI 306: Effluents and Waste 2016*, and update the disclosures to reflect the latest trends and practices in waste management.

A multi-stakeholder project working group (PWG) was formed to help revise *GRI 306: Effluents and Waste 2016*, as outlined in the [GSSB Due Process Protocol](#). The work of the PWG has led to the development of this draft Standard *GRI 306: Waste*, intended to supersede *GRI 306: Effluents and Waste 2016*. The scope of the revision included relevant content from *GRI 301: Materials 2016*.

Key references used in the revision include international authoritative instruments, such as UN Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, EU Directive 2008/98/EC on Waste, EU Action Plan for the Circular Economy, and UN Guidelines for National Waste Management Strategies. The content is aligned with Goal 12 of the UN Sustainable Development Goals, which strives to achieve sustainable consumption and production.

For more information, please consult the [Project Proposal](#) and [Terms of Reference](#).

Significant proposals and changes

The content of *GRI 306: Effluents and Waste 2016* has been revised in line with the project objectives in the [Project Proposal](#). Notable changes are summarized below:

New waste-specific management approach disclosures. These additional requirements are intended to complement the disclosures in *GRI 103: Management Approach*. They focus on understanding how the organization generates and manages waste, with emphasis on significant impacts on the environment globally and in the host communities. See [Disclosure 306-1](#) and [Disclosure 306-2](#).

Greater emphasis on the connection between materials and waste. This provides a better understanding of how materials procurement and use affect the quantity and quality of waste generated.

Greater emphasis on impacts in the value chain and how the organization manages these. This prompts organizations to look at the full length of their value chain and understand where they cause or contribute to actual and potential impacts. It supports organizations with identifying the most effective actions to prevent waste generation and to mitigate and remediate the environmental and social impacts of waste already generated.

Introduction of the concepts of circularity and waste prevention. This shifts the perception of waste from an 'unwanted burden' that needs to be efficiently managed after it has been created, to viewing it as a source of valuable materials. It gives an opportunity to change how organizations create products and services so as to prevent waste generation.

Reporting requirement on waste streams. This assists in understanding any critical waste streams the organization generates or manages. See [Disclosure 306-3-a](#).

Revised waste management methods. The methods now better align with the waste management hierarchy. See [Disclosure 306-3-b](#) and [Disclosure 306-3-c](#).

Reporting requirement on how the waste has been managed. This highlights if the organization knows whether the waste has been managed appropriately once it leaves the organization's facilities. See [Disclosure 306-3-e](#).

Removed disclosure on the transport of hazardous waste. This disclosure lacked essential contextual information necessary to assess the negative or positive impact of transboundary movement of waste.

Revised definitions. The definitions align with international instruments and support reporters with compiling the data. See the [Annex](#).

More extensive guidance throughout the draft. This includes sample tables for reporting the data and illustrative schematic examples for how to report the process flow of inputs and outputs. See the [Annex](#).

GSSB involvement and views on the development of this draft

The GSSB appointed one of its members as a sponsor for the review of *GRI 306: Effluents and Waste 2016*. The GSSB sponsor observed the PWG process and attended most of their meetings.

The GSSB confirmed its support for the draft Standard GRI 306: Waste when it voted to approve the draft for public exposure at its meeting on 25 March 2019.

The recording of the meeting can be accessed on the [GSSB website](#).

EXPOSURE DRAFT

Personal details

As required by the [GSSB Due Process Protocol](#), all comments received will be considered a matter of public record. Comments will be made available on the GRI website along with the name of the individual or organization that submitted the comment, their country, and their stakeholder constituency. This information will not be used or processed for any other purposes.

If you do not want your personal details and comments made available on the GRI website, let us know in the form below. Your comments will then be reviewed and summarized, but they will not be expressly considered by the GSSB when finalizing the draft Standard after public comment.

Do you agree to have your personal details and comments made available on the GRI website?

Full name

Type of submission

Are you submitting your comments as an individual, or on behalf of an organization, group, or institution?

Organization name

Please ignore this question if you are submitting your comments as an individual.

Country of residence

Region

Stakeholder group

Please select a constituency that best describes you/your organization

(click [here](#) for definitions)

Other stakeholder

Please describe your constituency if you have selected 'Other' in response to the previous question

Are you a reporter or a report user?

Email address

This will only be used to request clarification on your comments. It will not be used for any other purposes, unless you opt in to be kept informed about project updates (see question below).

Do you want to be kept informed about project updates?

Exposure draft for public comment

GRI 306: Waste

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About this Standard

Responsibility	This Standard is issued by the Global Sustainability Standards Board (GSSB) . Any feedback on the GRI Standards can be submitted to standards@globalreporting.org for the consideration of the GSSB.
Scope	<i>GRI 306: Waste</i> sets out reporting requirements on the topic of waste. This Standard can be used by an organization of any size, type, sector or geographic location that wants to report on its impacts related to this topic.
Normative references	This Standard is to be used together with the most recent versions of the following documents. GRI 101: Foundation GRI 103: Management Approach GRI Standards Glossary In the text of this Standard, terms defined in the Glossary are <u>underlined</u> .
Effective date	This Standard is effective for reports or other materials published on or after [tbc]. Earlier adoption is encouraged.

Note: This document includes hyperlinks to other Standards. In most browsers, using ‘ctrl’ + click will open external links in a new browser window. After clicking on a link, use ‘alt’ + left arrow to return to the previous view.

Introduction

A. Overview

This Standard is part of the set of GRI Sustainability Reporting Standards (GRI Standards). These Standards are designed to be used by organizations to report about their [impacts](#) on the economy, the environment, and society.

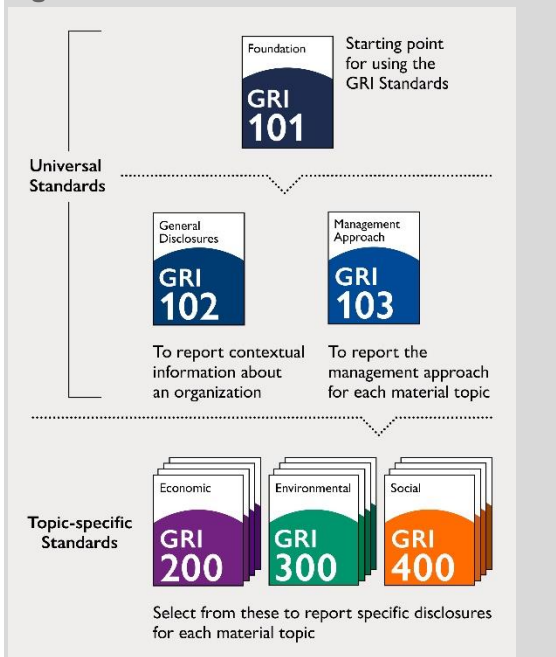
The GRI Standards are structured as a set of interrelated, modular standards. The full set can be downloaded at www.globalreporting.org/standards/.

There are three universal Standards that apply to every organization preparing a sustainability report:

- [GRI 101: Foundation](#)
- [GRI 102: General Disclosures](#)
- [GRI 103: Management Approach](#)

GRI 101: Foundation is the starting point for using the GRI Standards. It has essential information on how to use and reference the Standards.

Figure I Overview of the set of GRI Standards



An organization then selects from the set of topic-specific GRI Standards for reporting on its [material topics](#).

See the [Reporting Principles for defining report content in GRI 101: Foundation](#) for more information on how to identify material topics.

The topic-specific GRI Standards are organized into three series: 200 (Economic topics), 300 (Environmental topics) and 400 (Social topics). Each topic Standard includes disclosures specific to that topic, and is designed to be used

together with *GRI 103: Management Approach*, which is used to report the management approach for the topic.

GRI 306: Waste is a topic-specific GRI Standard in the 300 series (Environmental topics).

B. Using the GRI Standards and making claims

There are two basic approaches for using the GRI Standards. For each way of using the Standards there is a corresponding claim, or statement of use, which an organization is required to include in any published materials.

1. The GRI Standards can be used as a set to prepare a sustainability report that is in accordance with the Standards. There are two options for preparing a report in accordance (Core or Comprehensive), depending on the extent of disclosures included in the report.

An organization preparing a report in accordance with the GRI Standards uses this Standard, *GRI 306: Waste*, if this is one of its material topics.

2. Selected GRI Standards, or parts of their content, can also be used to report specific information, without preparing a report in accordance with the Standards. Any published materials that use the GRI Standards in this way are to include a 'GRI-referenced' claim.

See [Section 3 of GRI 101: Foundation](#) for more information on how to use the GRI Standards, and the specific claims that organizations are required to include in any published materials.

Reasons for omission as set out in *GRI 101: Foundation* are applicable to this Standard. See [clause 3.2 in GRI 101](#) for requirements on reasons for omission.

C. Requirements, recommendations and guidance

The GRI Standards include:

Requirements. These are mandatory instructions. In the text, requirements are presented in **bold font** and indicated with the word 'shall'. Requirements are to be read in the context of recommendations and guidance; however, an organization is not required to comply with recommendations or guidance in order to claim that a report has been prepared in accordance with the Standards.

Recommendations. These are cases where a particular course of action is encouraged, but not required. In the text, the word 'should' indicates a recommendation.

90 **Guidance.** These sections include background
91 information, explanations and examples to help
92 organizations better understand the
93 requirements.

94 An organization is required to comply with all
95 applicable requirements in order to claim that its
96 report has been prepared in accordance with the
97 GRI Standards. See [GRI 101: Foundation](#) for more
98 information.

99 **D. Background context**

100 In the context of the GRI Standards, the
101 environmental dimension of sustainability
102 concerns living and non-living natural systems,
103 including land, air, water, and ecosystems.

104 *GRI 306* addresses the topic of [waste](#).

105 Waste generation is closely related to
106 consumption and production patterns. Extraction
107 and refinement of materials used as inputs to
108 manufacture and package an organization's
109 [products](#) and [services](#) can generate significant
110 quantities of waste. The UN Sustainable
111 Development Goals (SDGs) bring responsible
112 consumption and production patterns to the fore
113 of the global agenda. SDG 12 calls on
114 organizations to implement environmentally
115 sound management of waste, reduce waste
116 generation through prevention, [recycling](#) and
117 [reuse](#), and promote sustainable procurement
118 practices.

119 The [impacts](#) of waste are widespread and can
120 extend beyond locations where waste is
121 generated and disposed. Air, water, and soil
122 pollution caused by inadequately treated or
123 disposed waste can have significant impacts on
124 ecosystems and species, as well as on human
125 health and well-being. Methane released from
126 waste in landfills has a direct effect on climate
127 change; hazardous waste can contaminate land
128 and water or harm human health when manually
129 handled.

130 At the same time, waste can be a source of
131 valuable materials that can be [recovered](#) and
132 [reused](#). This perspective enables organizations to
133 design products and production processes so as
134 to prevent waste generation and related negative
135 impacts.

136 The disclosures in this Standard are designed to
137 help an organization better understand and
138 communicate its waste-related impacts, and how
139 it manages them, including how it prevents waste
140 generation through implementing [circularity](#)
141 measures. The disclosures also encourage the
142 organization to reflect on its impacts both
143 upstream and downstream in its [value chain](#), as
144 for many, waste generated in the value chain may
145 be the single largest cause of waste-related
146 impacts.

EXPOSURE DRAFT FOR COMMENT

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GRI 306: Waste

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This Standard includes disclosures on the management approach and topic-specific disclosures.

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These are set out in the Standard as follows:

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- Management approach disclosures:

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- Disclosure 306-1 Process flow of inputs and outputs

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- Disclosure 306-2 Management of waste-related impacts

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- Topic-specific disclosures:

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- Disclosure 306-3 Waste managed

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1. Management approach disclosures

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Management approach disclosures are a narrative explanation of how an organization manages a material topic, the associated impacts, and stakeholders' reasonable expectations and interests. Any organization that claims its report has been prepared in accordance with the GRI Standards is required to report on its management approach for every material topic.

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An organization that has identified waste as a material topic is required to report its management approach for this topic using the disclosures in *GRI: 103 Management Approach*, and the management approach disclosures in this section.

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The disclosures in this section focus on how an organization identifies and manages its waste-related impacts. This section is therefore designed to supplement – and not to replace – the content in *GRI 103*.

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Reporting requirements

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1.1 The reporting organization shall report its management approach for waste using [GRI 103: Management Approach](#).

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comment

169 Disclosure 306-I Process flow of inputs and outputs

170 Reporting requirements

Disclosure 306-I

The reporting organization shall report the following information:

- a. Process flow of inputs and outputs that lead or could lead to significant **waste-related impacts**, including:
 - i. composition of inputs and outputs;
 - ii. destination of outputs.
- b. An explanation of why the inputs and outputs lead or could lead to significant waste-related impacts.

171 **I.2 When compiling the information specified in Disclosure 306-I, the reporting**
172 **organization shall:**

173 **I.2.1 include inputs and outputs used or created in the organization’s own**
174 **activities and in its [value chain](#);**

175 **I.2.2 identify why inputs and outputs lead or could lead to significant waste-**
176 **related impacts based on the quantity, properties, and other known or**
177 **potential negative effects of the inputs and outputs.**

Guidance

Background

A process flow illustrates how materials flow through an organization and its [value chain](#) upstream and downstream. It includes materials introduced into the activities of the organization as part of its inputs, and generated by these activities as part of its outputs. It shows when materials will eventually become [waste](#) and at what stage of the value chain.

A process flow helps an organization more comprehensively understand where waste-related [impacts](#) arise or can potentially arise and what their causes might be. This supports the organization in identifying opportunities to implement [circularity](#) and prevent waste generation, or to mitigate or remediate negative impacts once waste has been generated. For example, using a process flow, an organization can reflect on the materials it procures as inputs, how it uses them, and how they are disposed of by the organization and by consumers in its value chain.

Guidance for Disclosure 306-I

This disclosure requires the reporting organization to report those inputs and outputs that lead or could lead to significant waste-related impacts. It does not require the organization to report a quantitative material balance of inputs and outputs.

Organizations can have significant waste-related impacts on the local environment and communities where they generate or dispose of waste, as well as globally. A waste-related impact can be significant because of the following:

- Quantity of materials used to produce and package the organization’s [products](#) and [services](#), which will eventually need to be disposed of.
- Hazardous characteristics of inputs and outputs, which can have negative health and environmental impacts when poorly managed or handled and can contaminate land and water when [landfilled](#).

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- Other known or potential negative effects of specific types of discarded materials when waste is poorly managed. For example, disruption of marine environments when disposed plastic packaging leaks into waterbodies and breaks down into nanoplastics.

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If the organization has identified many or diverse inputs and outputs that lead or could lead to significant waste-related impacts, it may report them at a scale relevant to its business activities. For example, it may report the impacts at the product level (e.g., one homogenous product group or a reference product group representing a range of similar products), or at the organization level (sum of business units, departments, or product group portfolios).

210 *Guidance for Disclosure 306-1-a*

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When reporting on the composition of inputs and outputs included in the process flow, the organization can describe the following:

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- 215
- Type of input or output, for example, raw materials, materials needed for the manufacturing process that are not part of the final product, the final product, packaging, by-products, leaks or losses, waste;
 - The material stream that the input or output consists of based on material classifications relevant to its [sector](#) practice or operations, for example, biomass, non-metallic minerals, metals, plastics, textiles.

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Leaks can result from physical or technical failures (e.g., a trail of waste from a waste collection truck). Losses can result from administrative failures (e.g., theft or lost records).

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When reporting the destination of outputs, the organization is to specify the [waste management](#) methods it uses to manage waste in its own activities, or waste management methods that are used to manage its waste by waste management organizations or other entities in its value chain.

224 *Guidance for clause 1.2.2*

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When reporting its process flow, the organization is required to include inputs and outputs used or created in its value chain upstream or downstream that lead or could lead to significant waste-related impacts. This includes inputs that it receives from a [supplier](#) upstream, or outputs it supplies to entities downstream. For example, if an organization manufacturing electronic products receives components with hazardous characteristics from a supplier and uses these to produce a product that will continue to carry these components, the organization is required to report these components as inputs with significant waste-related impacts in its process flow. Similarly, if an e-commerce organization sells a product to consumers that generates significant quantities of packaging waste, it is required to report this packaging waste as an output with significant waste-related impacts in its process flow.

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For examples of how to present information on the requirements in Disclosure 306-1, see Figures 1-3 in the [Annex](#).

EXPOSUI

Question 1:

Disclosure 306-I requires organizations to report a diagrammatic and/or narrative description of the process flow of their inputs and outputs that lead or could lead to impacts in the value chain. It supports organizations with understanding where in the value chain waste-related impacts are created and what their causes might be. It does not require organizations to report a quantitative mass balance of inputs and outputs.

A. Are the requirements of Disclosure 306-I clear and understandable? If not, please explain why not, and suggest any wording revisions or guidance.

If you want to comment on a specific word, sentence, or paragraph, provide the line numbers of the text that your comment relates to.

Line number(s) or
Disclosure number(s) Comment

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B. Are there any elements of Disclosure 306-I that you would find challenging to identify or report? If so, please explain what these are, provide a rationale for your comments, and suggest any wording revisions or guidance.

If you want to comment on a specific word, sentence, or paragraph, provide the line numbers of the text that your comment relates to.

Line number(s) Comment

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236 Disclosure 306-2 Management of waste-related impacts

237 Reporting requirements

Disclosure 306-2

The reporting organization shall report the following information:

- a. A description of the significant **waste-related impacts** identified using the process flow in Disclosure 306-1, and whether these occur in the organization’s own activities or upstream or downstream in its **value chain**.
- b. Which of the identified significant waste-related impacts the organization manages, and why it manages these impacts and why it doesn’t manage others.
- c. How the organization addresses the significant waste-related impacts, including whether and how it adopts **circularity**.
- d. How the organization sets goals and targets to address significant waste-related impacts.
- e. The processes in place to collect and monitor waste-related data.

Guidance

Guidance for Disclosure 306-2-b

When reporting why it manages or does not manage the identified significant **waste-related impacts**, the reporting organization can describe whether this is motivated by:

- **due diligence**;
- any legislative or contractual obligations, or is voluntary;
- assessment of impacts in the **value chain** upstream, for example, due to procuring materials;
- assessment of impacts in the value chain downstream, for example, from **recovery** activities by third parties, such as mining or landfill mining/reclamation, private or NGO collection of recyclables or organics, and charitable initiatives involving recovery.

Guidance for Disclosure 306-2-c

This disclosure requires the organization to report measures it has taken to prevent waste generation and mitigate negative waste-related impacts, such as:

- establishing and improving **waste management** facilities;
- participating in a collective or individual extended producer responsibility scheme or applying product stewardship, which extends the producer’s responsibility for a **product** or **service** to its end of use;
- substituting materials that have hazardous characteristics with materials that do not have hazardous characteristics;
- improving product design by including consideration for longevity, recyclability, repairability, modularity, disassembly, and remanufacturing;
- reducing raw materials use by procuring **recycled materials**, recyclable materials, reclaimed products and packaging, recovering and **reusing** materials from waste, or by engaging in or setting up industrial symbiosis by which waste or by-products of an organization become inputs for another organization;

- 261 • transitioning to and applying new business models, including take back schemes, product sharing,
262 product leasing, and product service systems;
- 263 • screening [suppliers](#) for negative waste-related impacts;
- 264 • engaging with consumers to raise awareness about sustainable use of products, including reuse and
265 [recycling](#).

266 See reference 6 in the [References](#) section.

267 *Guidance for Disclosure 306-2-d*

268 Information on goals and targets is essential to evaluate an organization's commitment to implement effective
269 waste management and particularly to prevent waste generation. Goals and targets can be set by the
270 organization either internally and voluntarily, or they might be imposed or proposed externally. Externally set
271 goals and targets might be legislated or regulated by the government, standard setting organizations, or other
272 institutions.

273 When explaining how it sets goals and targets to address significant waste-related impacts, the organization
274 can report:

- 275 • any benchmarks, scientific evidence or research, public [sector](#) efforts, and advocacy carried out by
276 other [stakeholders](#) that have informed its understanding and process for setting goals and targets;
- 277 • whether internal goals and targets comply with or take into account any external goals and targets.

278 The organization is to report the goals and targets it has set to address significant waste-related impacts using
279 [GRI 103: Management Approach](#).

280 The organization can also report any contextual information necessary to understand the results, such as any
281 mergers, acquisitions, or divestitures that could have positively or negatively influenced progress on the goals
282 and targets.

283 *Guidance for Disclosure 306-2-e*

284 The processes that the organization has in place for collecting and monitoring waste-related data can reflect its
285 commitment to managing waste-related impacts. Examples of processes that the organization can report using
286 this disclosure include online data entry, maintaining a centralized database, real-time weighbridge
287 measurement, and annual third-party data validation.

EXPOSURE DRAFT

Question 2:

Disclosure 306-2 includes specific requirements for organizations to report on their approach to managing waste-related impacts.

A. Are the requirements of Disclosure 306-2 clear and understandable? If not, please explain why not, and suggest any wording revisions or guidance.

If you want to comment on a specific word, sentence, or paragraph, provide the line numbers of the text that your comment relates to.

Line number(s) or Comment
Disclosure number(s)

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B. Are there any requirements in Disclosure 306-2 that you would find challenging to report? If so, please explain why, and suggest any wording revisions or guidance.

If you want to comment on a specific word, sentence, or paragraph, provide the line numbers of the text that your comment relates to.

Line number(s) or Comment
Disclosure number(s)

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288 *2. Topic-specific disclosures*

289 Disclosure 306-3 Waste managed

290 Reporting requirements

Disclosure 306-3

The reporting organization shall report the following information for its own activities:

- a. Total weight of **waste** managed, and a breakdown of this total by waste stream.
- b. Total weight of non-hazardous waste managed, and a breakdown of this total by the following **waste management** methods, if applicable:
 - i. **Reuse**;
 - ii. **Recycling**;
 - iii. Other **recovery** (including energy recovery);
 - iv. **Incineration** (without energy recovery);
 - v. **Landfilling**;
 - vi. Other (to be specified by the organization).
- c. Total weight of **hazardous waste** managed, and a breakdown of this total by the following waste management methods, if applicable:
 - i. Reuse;
 - ii. Recycling;
 - iii. Other recovery (including energy recovery);
 - iv. Incineration (without energy recovery);
 - v. Landfilling;
 - vi. Other (to be specified by the organization).
- d. For each waste management method listed in Disclosures 306-3-b and 306-3-c, a breakdown of the total weight of non-hazardous waste and hazardous waste managed by:
 - i. the reporting organization, with a further breakdown of waste managed **onsite** and **offsite**;
 - ii. a waste management organization, which is not the reporting organization, with a further breakdown of waste managed onsite and offsite.

- e. If the waste is managed by a waste management organization, a description of the process in place to understand if the waste has been managed in line with the waste management methods for which the waste management organization has been engaged.
- f. Any contextual information necessary to understand the data and how the data have been compiled.

291 **2.1 When compiling the information specified in Disclosure 306-3, the reporting**
 292 **organization shall:**

293 **2.1.1** exclude [effluent](#);

294 **2.1.2** convert total waste volumes to weight and explain the conversion
 295 methodology using Disclosure 306-3-f.

296 **Reporting recommendations**

297 **2.2** The reporting organization should report the total weight of waste prevented as a result of
 298 [circularity](#) measures reported under Disclosure 306-2-c.

299 **Guidance**

300 *Background*

301 An organization's choice of [waste management](#) methods shows the extent to which the organization commits
 302 itself to managing negative environmental [impacts](#). This choice can be explained using the waste management
 303 hierarchy, which ranks the waste management methods from the most to least environmentally favorable. At
 304 the top of the waste management hierarchy is waste prevention, followed by [reuse](#), [recycling](#), and energy or
 305 other [recovery](#). [Landfilling](#) and [incineration](#) without energy recovery are the least environmentally favorable
 306 waste management methods and feature at the bottom of the waste management hierarchy.

307 See reference 6 in the [References](#) section.

308 *Guidance for Disclosure 306-3*

309 Waste managed includes waste that the organization has generated itself in its own activities and/or waste that
 310 it has received from other organizations to manage.

311 For an example of how to present information on the requirements in Disclosure 306-3, see Tables 1 and 2 in
 312 the [Annex](#).

313 *Guidance for Disclosure 306-3-a*

314 When reporting waste streams, the organization can use material classifications or [product](#) classifications that
 315 are relevant to its [sector](#), e.g., tailings, waste rock, and overburden for an organization in the mining sector, or
 316 electronic waste for an organization in the consumer electronics sector.

317 *Guidance for Disclosure 306-3-f*

318 When reporting contextual information necessary to understand the data and how the data have been
 319 compiled, the organization can:

- 320 • specify whether the data have been modeled or sourced from direct measurements, which can
 321 include waste transfer notes from contracted waste collectors or from external assurance or audits
 322 of waste data;
- 323 • describe any sector-specific waste management practices it uses to compile the data;

- 324
- 325
- 326
- describe any contextual information necessary to understand the data (e.g., any limitations of waste management facilities in locations where waste is generated or managed, such as the capacity of the available recycling infrastructure).

327 *Guidance for clause 2.2*

328 Waste prevention is the most environmentally favorable option in the waste management hierarchy.
329 Organizations can make internal decisions or provide solutions to other organizations that help prevent waste
330 generation. These solutions can include innovative product design that requires fewer input materials or
331 extends the product life cycle, or transition to product service systems that use services instead of products to
332 meet consumer demand. The organization is to report if it has implemented such measures or provided
333 solutions to other organizations to implement such measures using [Disclosure 306-2-c](#). The organization can
334 additionally report the total weight of waste that has been prevented as a result of these measures using [clause](#)
335 [2.2](#).

Exposure draft for public comment

Question 3:

Disclosure 306-3 requires an organization to report information about the waste it is managing in its own activities.

A. Are the requirements of Disclosure 306-3 clear and understandable? If not, please explain why not and suggest any wording revisions or guidance.

If you want to comment on a specific word, sentence, or paragraph, provide the line numbers of the text that your comment relates to.

Line number(s) or Comment
Disclosure number(s)

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B. Are there any requirements or recommendations in Disclosure 306-3 that you would find challenging to report? If so, please explain why, and suggest any wording revisions or guidance.

If you want to comment on a specific word, sentence, or paragraph, provide the line numbers of the text that your comment relates to.

Line number(s) or Comment
Disclosure number(s)

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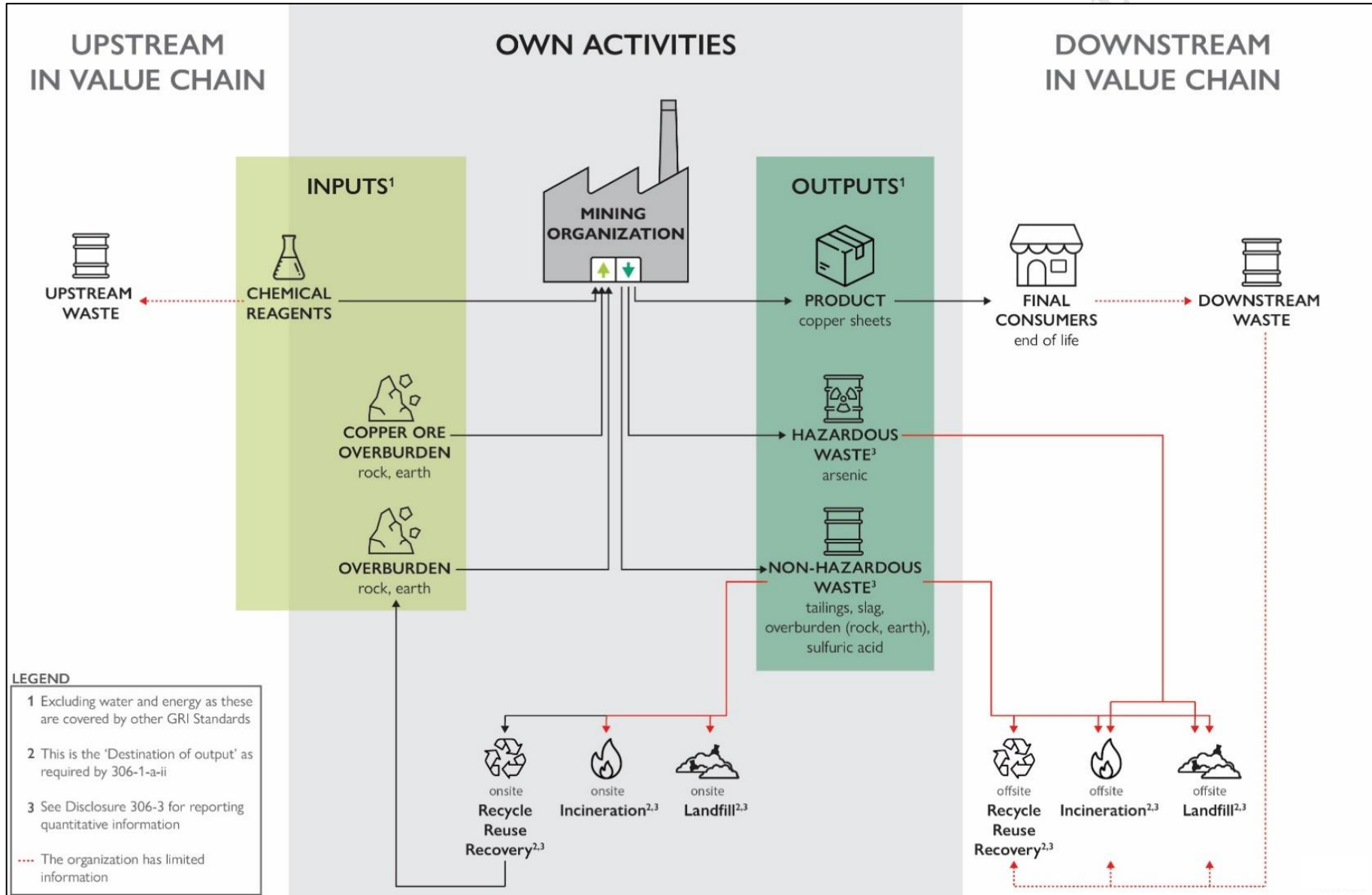
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336 **Annexes**

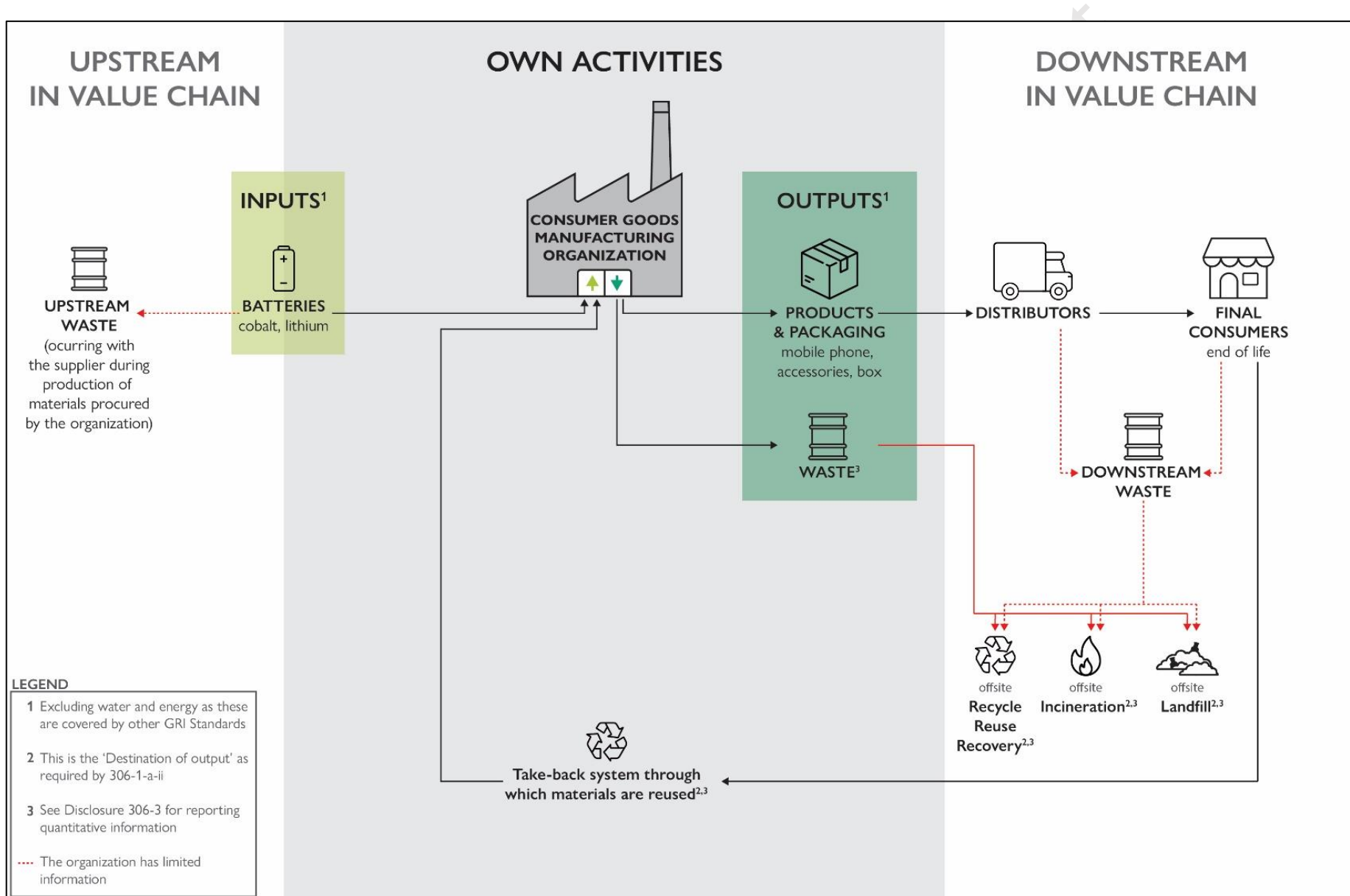
337 *Examples for presenting information for Disclosure 306-1*

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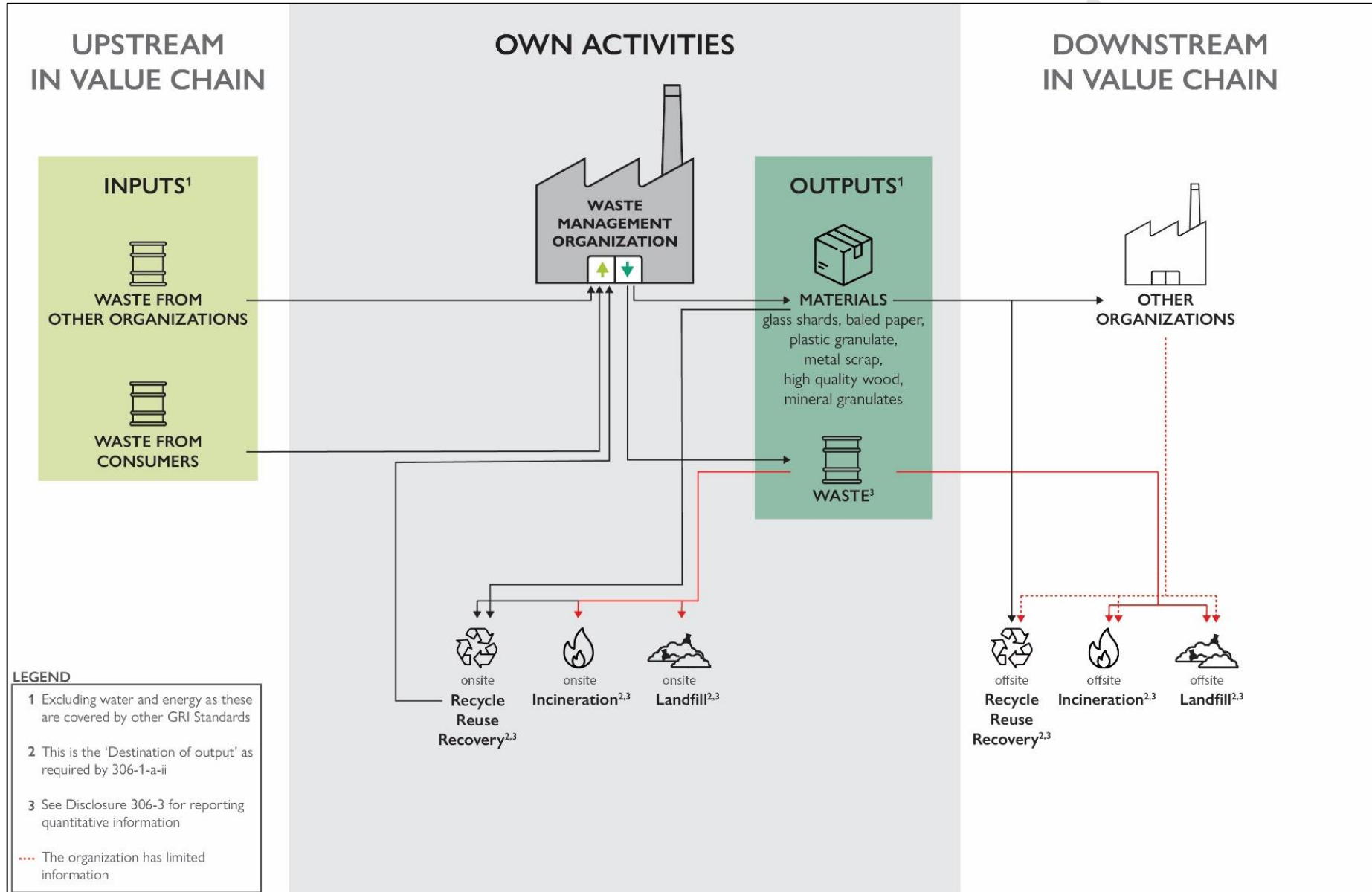
338 Figure I. Process flow example for a primary producer (copper mining)



339 Figure 2. Process flow example for a consumer goods manufacturer (electronic products)



340 Figure 3. Process flow example for a waste management organization



Question 4:

The process flow diagrams in the Annex are illustrative examples for how an organization can report information required in Disclosure 306-1.

- A. Are these diagrams clear? If not, please explain what could improve clarity in the diagrams.**

Comment



- B. Are these diagrams helpful to assist with reporting your process flow as required in Disclosure 306-1? If not, please explain what could be improved in the diagrams to help you to adequately report your process flow.**

Comment



341 *Examples for presenting information for Disclosure 306-3*

342 Table I offers an example of how to present information for Disclosure 306-3 Waste managed. The
 343 reporting organization can amend the table according to its practices.

344 **Table I. Disclosure 306-3 (excluding Disclosure 306-3-d)**

Reporting requirements		
Waste streams	Waste (non-hazardous + hazardous waste)	
Total waste managed	Weight (306-3-a)	
Waste stream 1 (provide name of the waste stream)	Weight (306-3-a)	
Waste stream 2 (provide name of the waste stream)	Weight (306-3-a)	
Waste stream 3 (provide name of the waste stream)	Weight (306-3-a)	
Waste stream x (provide name of the waste stream)	Weight (306-3-a)	
Waste management method	Non-hazardous waste	Hazardous waste
Total	Weight (306-3-b)	Weight (306-c-b)
Reuse	Weight (306-3-b-i)	Weight (306-3-c-i)
Recycling	Weight (306-3-b-ii)	Weight (306-3-c-ii)
Other recovery (including energy recovery)	Weight (306-3-b-iii)	Weight (306-3-c-iii)
Incineration (without energy recovery)	Weight (306-3-b-iv)	Weight (306-3-c-iv)
Landfilling	Weight (306-3-b-v)	Weight (306-3-c-v)
Other (provide name of the waste management method)	Weight (306-3-b-vi)	Weight (306-3-c-vi)
Reporting recommendations		
Waste prevented	Waste (non-hazardous + hazardous waste)	
Total waste prevented	Weight (Clause 2.2)	

345 Table 2. Disclosure 306-3-d

Reporting requirements							
Waste management method	Carried out by	Onsite		Offsite			
		Non-hazardous waste	Hazardous waste	Non-hazardous waste	Hazardous waste		
Reuse	The reporting organization	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)		
	A waste management organization	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)		
Recycling	The reporting organization	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)		
	A waste management organization	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)		
Other recovery (including energy recovery)	The reporting organization	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)		
	A waste management organization	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)		
Incineration (without energy recovery)	The reporting organization	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)		
	A waste management organization	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)		
Landfilling	The reporting organization	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)		
	A waste management organization	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)		
Other (provide name of the waste management method)	The reporting organization	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)		
	A waste management organization	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)		

346 Proposed new terms and definitions

347 It is proposed that the terms and definitions below are introduced into *GRI 306: Waste* and
348 therefore into the complete [GRI Standards Glossary](#). If a term is not defined in this list or in the *GRI*
349 *Standards Glossary*, definitions that are commonly used and understood apply.

350 **circularity**

351 measures taken with the aim to retain the value of [products](#), components, and materials that are
352 circulating in the economy

353 **hazardous waste**

354 waste that possesses any of the characteristics contained in Annex III of the Basel Convention, or
355 that is considered to be hazardous by domestic legislation

356 **Note:** This definition is based on the United Nations (UN), *Basel Convention on the Control of*
357 *Transboundary Movements of Hazardous Wastes and Their Disposal, 1995*.

358 **incineration**

359 controlled burning of waste at high temperatures

360 **Note:** Waste can be incinerated with or without energy recovery. In the context of *GRI*
361 *306: Waste*, waste incineration with energy recovery is reported under the category 'other
362 recovery, including energy recovery' and waste incineration without energy recovery is
363 reported under the category 'incineration'.

364 **landfilling**

365 waste management method wherein waste is sent or arranged to be sent to land-based disposal sites

366 **offsite**

367 outside of the physical or administrative perimeter of the organization

368 **onsite**

369 within the physical or administrative perimeter of the organization

370 **recovery**

371 waste management method by which the value of waste is retained so that it can be used to
372 substitute materials which would otherwise have been used to fulfill a particular function

373 **recycling**

374 waste management method wherein waste materials are reprocessed into [products](#) or materials to
375 be used either for the same purpose for which they were intended or another purpose

376 **reuse**

377 waste management method wherein [products](#) or materials are used again for the same purpose for
378 which they were intended

379 **waste**

380 anything for which the holder has no further use and that is either disposed or released into the
381 environment

382 **Note I:** Waste can be defined according to the national legislation at the point of
383 generation.

384 **Note 2:** A holder can be the reporting organization, consumer, or a waste management
385 organization.

386 **waste management**

387 practices and methods used to prevent waste generation, and mitigate and remediate negative
388 waste-related [impacts](#)

389 **Note 1:** Waste management methods include reuse, recycling, other recovery (including
390 energy recovery), incineration (without energy recovery), landfilling or other waste
391 management methods specified by the organization.

392 **Note 1:** Waste management can be carried out by the reporting organization, by those in
393 its [value chain](#), or by a waste management organization.

394 **Note 2:** This definition is based on the European Commission, *EU Directive 2008/98/EC on*
395 *Waste, 2008* and the United Nations (UN) *System of Environmental-Economic Accounting 2012*
396 *– Central Framework, 2014.*

Exposure draft for public comment

Question 5:

Do you have any comments on the proposed new terms and definitions?

If you want to comment on a specific word or sentence in the glossary, provide the line numbers of the text that your comment relates to.

Line number(s) Comment

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Question 6:

Are there any additional terms in the draft Standard that need to be defined? If so, please provide a suggested definition or reference to an appropriate existing definition for the term(s).

Comment

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Question 7:

The GRI Standards are designed to help organizations disclose meaningful and comparable information about their economic, environmental, and social impacts. This information can then be used by stakeholders such as investors, civil society organizations, and others, to make informed decisions about an organization’s contribution to sustainable development.

The disclosures in *GRI 306: Waste* allow reporters and report users to understand and communicate an organization’s waste-related impacts and how it addresses these impacts.

Is there any information missing from *GRI 306: Waste* that is essential to understand and communicate an organization’s waste-related impacts and how it addresses them?

Comment

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Question 8:

Do you have any other comments or suggestions related to this draft Standard?

When responding to this question, please provide a rationale for your comments and/or provide an alternative wording suggestion, where relevant. Should you need to comment on a specific word, sentence, or paragraph, provide the line numbers of the text that your comment relates to.

Line number(s) or Disclosure number(s) Comment

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