GRI 306: Waste 2020

Frequently Asked Questions (FAQs)

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1. Why did GRI revise the waste-related disclosures in GRI 306: Effluents and Waste 2016?

The United Nations Sustainable Development Goal 12 places responsible production and consumption central to sustainable development, and calls on organizations to use natural resources efficiently, implement environmentally sound waste management, and prevent and reduce waste through reuse and recycling. Along with a projected increase in waste generation worldwide, the UN notes the critical environmental, social, and human health impacts of specific waste streams, such as plastics, food waste, and e-waste.

Stakeholders increasingly recognize that focus has been almost entirely on the impacts of the production phase. However, impacts such as the pollution of marine ecosystems with plastic waste, or the growing volumes of e-waste, make it evident that for many organizations waste impacts relate to the end of life of their products. Organizations want to know if they are causing or contributing to any waste-related impacts upstream or downstream in their value chains and how they are taking responsibility for waste throughout the value chain.

To reflect these developments and ensure the GRI Standards continue to represent internationally agreed best practice, the GSSB decided to update the waste-related disclosures in *GRI 306*.

For detailed information about the review of this Standard, please see the Project Proposal available on the project page.

2. What was the process for the development of GRI 306: Waste 2020?

The process was overseen by the Global Sustainability Standards Board (GSSB), GRI's independent standard-setting body, following the Due Process Protocol.

The Standard was developed in the public interest through a transparent and inclusive process. The content was developed by a multi-stakeholder project working group that comprised leading waste management experts and practitioners from diverse constituencies around the world, including business, civil society, investors, and mediating institutions.

Between May and July 2019, an exposure draft of the Standard was made available for public comment. Over 60 submissions were received from individuals and organizations across business, investment institutions, civil society, labor, and mediating institutions.

For more information about the review process, please visit the project page.

3. How was feedback on the exposure draft of GRI 306: Waste 2020 addressed?

In line with due process, an exposure draft of *GRI 306: Waste* was released for public comment between May and July 2019. All comments received during the public comment period were considered by the project working group and the GSSB. The Basis for Conclusions outlines the main themes identified from public comments and how the GSSB responded to these comments.

Please visit the project page for the GSSB Basis for Conclusions and for the full set of comments received on the exposure draft.

4. How do I use GRI 306: Waste 2020?

An organization reporting in accordance with the GRI Standards is required to report the following disclosures if it has determined waste to be a material topic:

- Disclosure 3-3 Management of material topics in *GRI 3: Material Topics 2021*
- Any disclosures from GRI 306 that are relevant to the organization's waste-related impacts (Disclosure 306-1 through Disclosure 306-5)

See Requirements 4 and 5 in *GRI 1: Foundation 2021*.

Reasons for omission are permitted for these disclosures.