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Item 04 – Exposure draft of GRI 306: Waste [XXXX]

For GSSB approval

Date	12 March 2019
Meeting	25/26 March 2019
Project	Review of GRI Waste Disclosures
Description	This paper sets out the proposed exposure draft for the revised waste disclosures in *GRI 306: Effluents and Waste*, for GSSB approval. The draft Standard has been developed by a designated Project Working Group (PWG) between September 2018 and March 2019.

Feedback requested from the GSSB

The GSSB is asked to raise any questions, concerns, or feedback on the draft Standard **by email** to the GSSB Secretariat by **20 March 2019**. This will allow the Standards Division time to analyze and respond to comments ahead of the 25/26 March meeting.

Background

During 2016 to 2018, the GSSB revised the *GRI 303: Water (2016)* Standard. As a result of that revision, several disclosures covering effluents in the *GRI 306: Effluents and Waste (2016)* Standard were incorporated into the updated *GRI 303: Water and Effluents (2018)* Standard. This created the need to revise and adjust the remaining content in *GRI 306 (2016)* related to waste, and update the disclosures to reflect the latest trends and practices in waste management.

One of the key advancements since the content of waste disclosures was last revised is the emphasis on waste prevention and the strong relationship between waste and materials under the concept of the circular economy. This concept calls on organizations to revisit and comprehensively assess how the decisions they make about materials procurement and use will ultimately affect the quantity and quality of waste.

As such, the scope of the revision has also included reviewing any relevant content from *GRI 301: Materials (2016)*.

For more information, consult the Project Proposal and Terms of Reference.

Significant changes in GRI 306

The content of *GRI 306* has been revised in line with the project objectives in the Project Proposal. Notable changes in the draft Standard 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 of waste generated and its quality.
- **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 that has already been 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 and an opportunity to change how organizations create products and services in ways that 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 Glossary.

- **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.

Implications for GRI Standards

The revision of Waste Disclosures may have several implications on the GRI Standards which are explained below and for which the Standards Division proposes the following:

1. Change the title of the draft Standard from *GRI 306: Effluents and Waste (2016)* to *GRI 306: Waste [XXXX],* given that all effluents-related content has been removed from *GRI 306 [XXXX].*

2. Develop a project proposal to revise the content of *GRI 301: Materials (2016)*.

   GRI 301: Materials is concerned with the organization's dependency on natural resources and its impact on their availability due to the amount and the type of materials the organization uses to manufacture and package its products and services. This perspective on materials is distinct from how materials selection and use affects the quality and quantity of waste - which is the foundational perspective in the revision of the waste disclosures.

   However, as the result of reflecting a stronger relationship between materials and waste in the revised *GRI 306 [XXXX]*, some disclosure elements from *GRI 301 (2016)* have been carried over to the guidance in *GRI 306 [XXXX]*:
   - "Recycled input materials" from Disclosure 301-2 has been moved to guidance of Disclosure 306-2 as an example of a circularity measure to prevent waste generation. No further quantification of recycled input materials is requested in Disclosure 306-2 unlike the way it is requested in Disclosure 301-2.
   - "Reclaimed products and packaging" from Disclosure 301-3 has been moved to guidance of Disclosure 306-2 as an example of a circularity measure to prevent waste generation. No further quantification of reclaimed products and packaging is requested in Disclosure 306-2 unlike the way it is requested in Disclosure 301-3.

   Therefore, the Standards Division recommends to adjust remaining content in *GRI 301 (2016)* to remedy any repetition of content between the two standards.

GRI 306: Waste [XXXX]

Contents

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	*GRI 306: Waste* 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 underlined.
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.

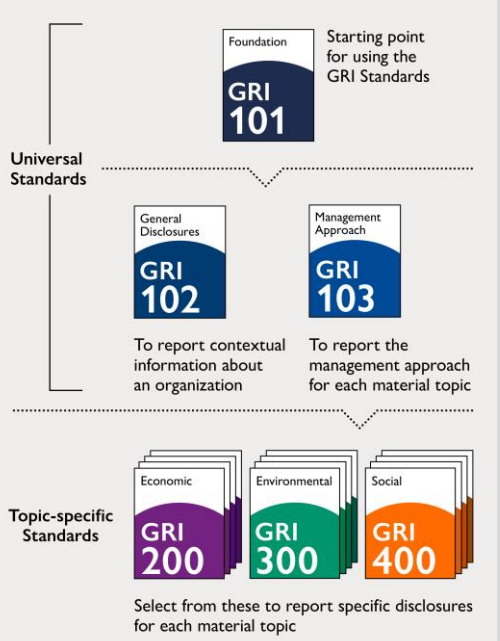
The GRI Standards are structured as a set of interrelated, modular standards. The full set can be downloaded at www.globalreporting.org/standards/.

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 1 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. These 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.

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.

Guidance. These sections include background information, explanations and examples to help organizations better understand the requirements.

An organization is required to comply with all applicable requirements in order to claim that its report has been prepared in accordance with the GRI Standards. See *GRI 101: Foundation* for more information.

D. Background context

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

GRI 306 addresses the topic of waste.

Waste generation is closely related to consumption and production patterns. Extraction and refinement of materials used as inputs to manufacture and package an organization's products and services can generate significant quantities of waste. The UN Sustainable Development Goals (SDGs) bring responsible consumption and production patterns to the fore of the global agenda. SDG 12 calls on organizations to implement environmentally sound management of waste, reduce waste generation through prevention, recycling and reuse, and promote sustainable procurement practices.

The impacts of waste are widespread and can extend beyond locations where waste is generated and disposed. Air, water, and soil pollution caused by inadequately treated or disposed waste can have significant impacts on ecosystems and species, as well as on human health and well-being. Methane released from waste in landfills has a direct effect on climate change; hazardous waste can contaminate land and water or harm human health when manually handled.

At the same time, waste can be a source of valuable materials that can be recovered and reused. This perspective enables organizations to design products and production processes so as to prevent waste generation and related negative impacts.

The disclosures in this Standard are designed to help an organization better understand and communicate its waste-related impacts, and how it manages them, including how it prevents waste generation through implementing circularity measures. The disclosures also encourage the organization to reflect on its impacts both upstream and downstream in its value chain, as for many, waste generated in the value chain may be the single largest cause of waste-related impacts.

GRI 306: Waste [XXXX]

This Standard includes disclosures on the management approach and topic-specific disclosures. These are set out in the Standard as follows:

- Management approach disclosures:
  - Disclosure 306-1 Process flow of inputs and outputs
  - Disclosure 306-2 Management of waste-related impacts
- Topic-specific disclosures:
  - Disclosure 306-3 Waste managed

1. Management approach disclosures

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.

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.

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*.

Reporting requirements

1.1 The reporting organization shall report its management approach for waste using *GRI 103: Management Approach*.

Disclosure 306-1 Process flow of inputs and outputs

Reporting requirements

Disclosure 306-1

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.

1.2 When compiling the information specified in Disclosure 306-1, the reporting organization shall:

1.2.1 include inputs and outputs used or created in the organization's own activities and in its value chain;

1.2.2 identify why inputs and outputs lead or could lead to significant waste-related impacts based on the quantity, properties, and other known or 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 306-1

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.

- 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.

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).

Guidance for Disclosure 306-1-a

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

- 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.

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).

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.

Guidance for clause 1.2.2

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.

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

Disclosure 306-2 Management of waste-related impacts

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;

- transitioning to and applying new business models, including take back schemes, product sharing, product leasing, and product service systems;
- screening suppliers for negative waste-related impacts;
- engaging with consumers to raise awareness about sustainable use of products, including reuse and recycling.

See reference 6 in the References section.

Guidance for Disclosure 306-2-d

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

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

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

The organization is to report the goals and targets it has set to address significant waste-related impacts using *GRI 103: Management Approach*.

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

Guidance for Disclosure 306-2-e

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

2. Topic-specific disclosures

Disclosure 306-3 Waste managed

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.

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

2.1.1 exclude effluent;

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

Reporting recommendations

2.2 The reporting organization should report the total weight of waste prevented as a result of circularity measures reported under Disclosure 306-2-c.

Guidance

Background

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

See reference 6 in the References section.

Guidance for Disclosure 306-3

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

For an example of how to present information on the requirements in Disclosure 306-3, see Tables 1 and 2 in the Annex.

Guidance for Disclosure 306-3-a

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

Guidance for Disclosure 306-3-f

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

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

Guidance for clause 2.2

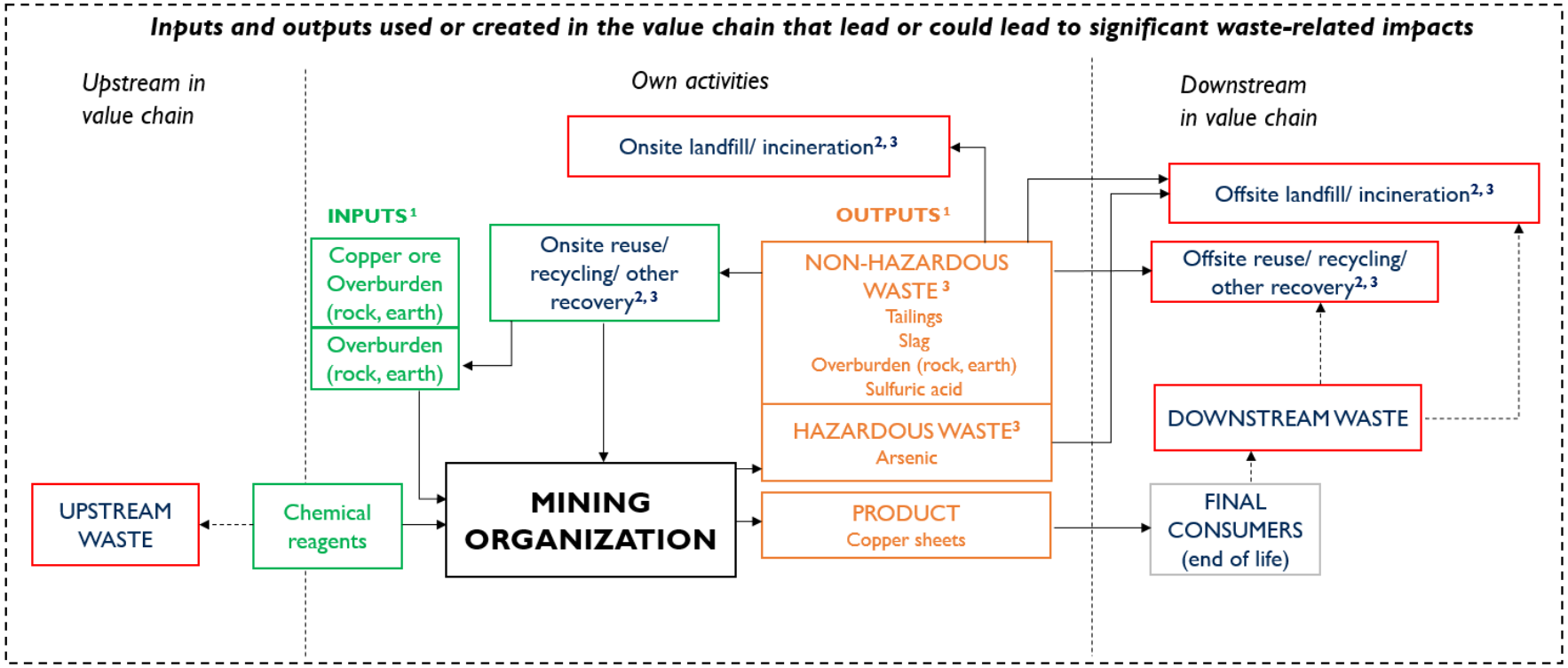
Waste prevention is the most environmentally favorable option in the waste management hierarchy. Organizations can make internal decisions or provide solutions to other organizations that help prevent waste generation. These solutions can include innovative product design that requires fewer input materials or extends the product life cycle, or transition to product service systems that use services instead of products to meet consumer demand. The organization is to report if it has implemented such measures or provided solutions to other organizations to implement such measures using Disclosure 306-2-c. The organization can

409 additionally report the total weight of waste that has been prevented as a result of these measures using clause
410 2.2.

Annexes

Examples for presenting information for Disclosure 306-1

Figure 1. Process flow example for a primary producer (copper mining)



Legend:

1- Excluding water and energy as these are covered by other GRI Standards

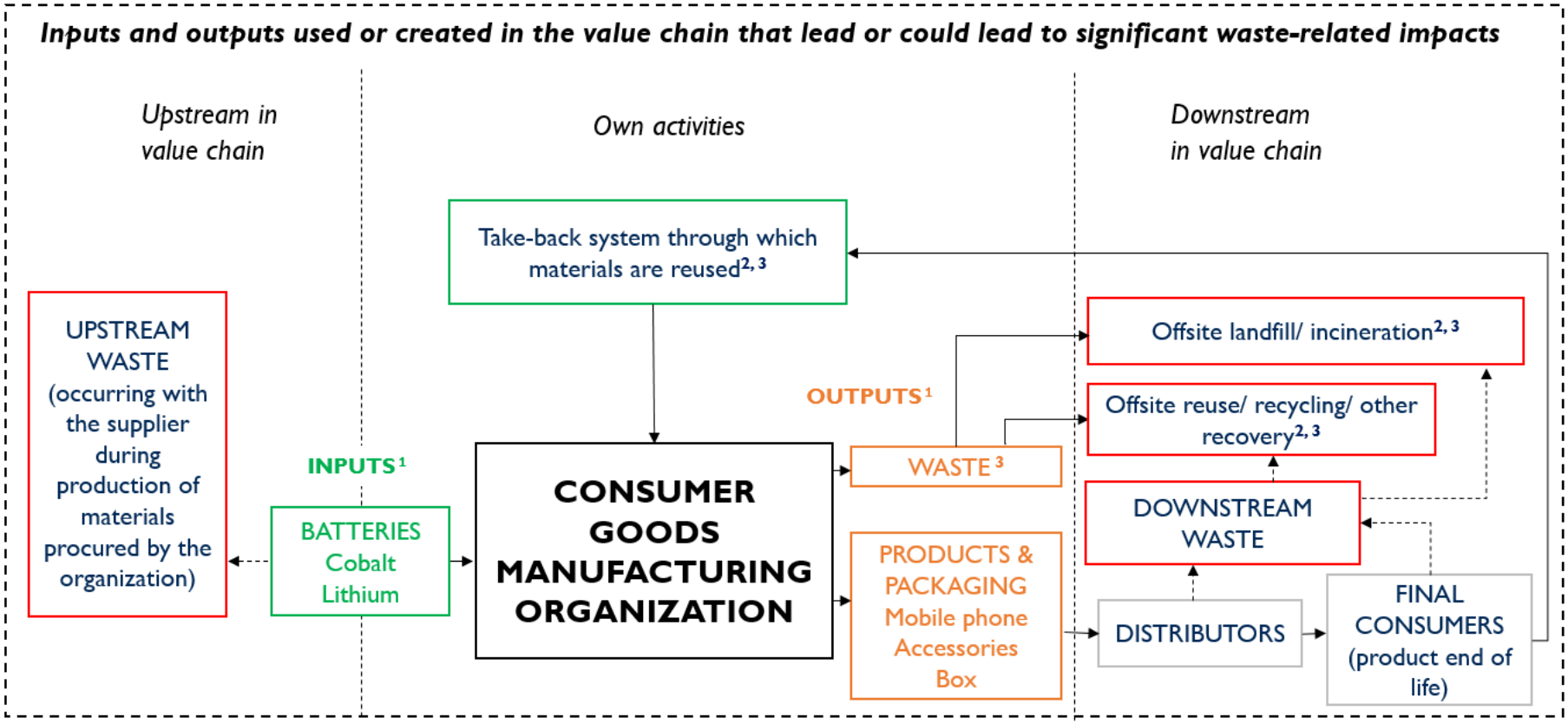
2-This is the 'destination of output' as required by 306-1-a-ii

3-See Disclosure 306-3 for reporting quantitative information

Dashed lines indicate where the organization has limited information

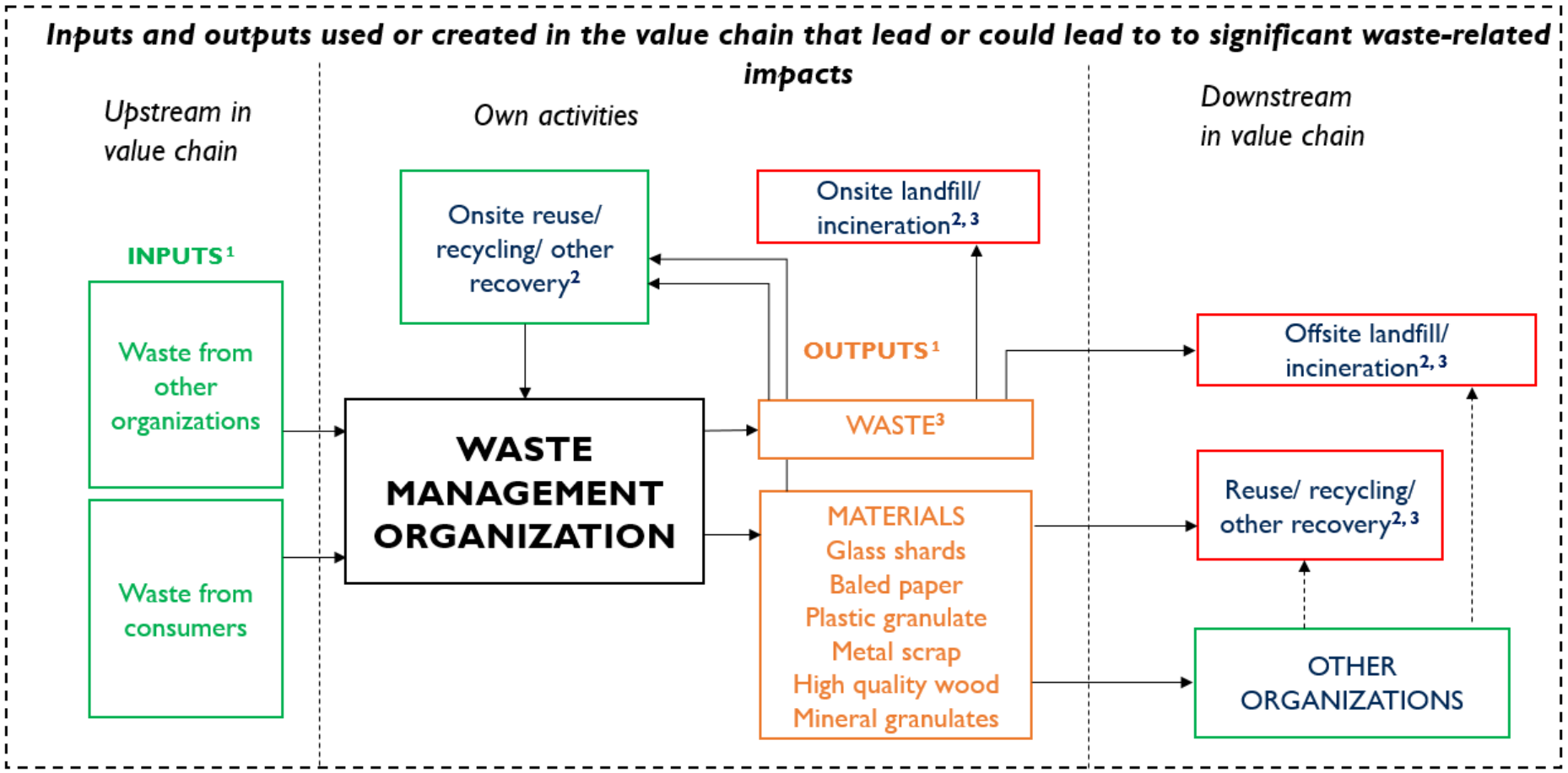
Dashed line differentiates between upstream and downstream activities in the value chain and the organization's own activities

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



423 Legend:
424 *1-Excluding water and energy as these are covered by other GRI Standards*
425 *2-This is the 'destination of output' as required by 306-1-a-ii*
426 *3-See Disclosure 306-3 for reporting quantitative information*
427 *Dashed lines indicate where the organization has limited information*
428 *Dashed line differentiates between upstream and downstream activities in*
429 *the value chain and the organization's own activities*

Figure 3. Process flow example for a waste management organization



Legend:

1-Excluding water and energy as these are covered by other GRI Standards

2-This is the 'destination of output' as required by 306-1-a-ii

3-See Disclosure 306-3 for reporting quantitative information

Dashed lines indicate where the organization has limited information

Dashed line differentiates between upstream and downstream activities in the value chain and the organization's own activities

Examples for presenting information for Disclosure 306-3

Table 1 offers an example of how to present information for Disclosure 306-3 Waste management. The reporting organization can amend the table according to its practices.

Table 1. 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 term)	Weight (306-3-a)	
Waste stream 2 (provide term)	Weight (306-3-a)	
Waste stream 3 (provide term)	Weight (306-3-a)	
Waste stream x (provide term)	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 term)	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)	

443 **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 term)	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)

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Glossary

This Glossary includes definitions for terms which apply when using this Standard. These definitions may contain terms that are further defined in the complete *GRI Standards Glossary*.

All defined terms are underlined. If a term is not defined in this Glossary or in the complete *GRI Standards Glossary*, definitions that are commonly used and understood apply.

circularity
measures taken with the aim to retain the value of products, components, and materials that are circulating in the economy

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

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

incineration
controlled burning of waste at high temperatures

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

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

offsite
outside of the physical or administrative perimeter of the organization

onsite
within the physical or administrative perimeter of the organization

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

recycling
waste management method wherein waste materials are reprocessed into products or materials to be used either for the same purpose for which they were intended or another purpose

reuse
waste management method wherein products or materials are used again for the same purpose for which they were intended

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

> **Note 1:** Waste can be defined according to the national legislation at the point of generation.

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

waste management

practices and methods used to prevent waste generation, and mitigate and remediate negative waste-related impacts

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

Note 1: Waste management can be carried out by the reporting organization, by those in its value chain, or by a waste management organization.

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

References

The following documents informed the development of this Standard and can be helpful for understanding and applying it.

Authoritative intergovernmental instruments:

1. International Solid Waste Association (ISWA), *Global Waste Management Outlook,* 2015.
2. Organisation for Economic Co-operation and Development (OECD), *Resource Productivity and Waste,* 2019.
3. United Nations (UN), *Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal,* 1995.
4. United Nations (UN), *Sustainable Development Goals*, 2015.
5. United Nations Environment Program (UNEP) and the International Resource Panel, *Global Material Flows and Resource Productivity,* 2016.
6. United Nations Environment Program (UNEP), *Guidelines for National Waste Management Strategies. Moving from Challenges to Opportunities,* 2013.