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1 Item 03 – Final version of GRI 306: Waste 2 2020

For GSSB approval

Date	12 March 2020
To be approved by the GSSB	26 March 2020
Project	Review of GRI Waste Disclosures
Description	<p>This document presents the final Standard <i>GRI 306: Waste 2020</i>, for GSSB approval. A summary of key changes in the Standard compared to the exposure draft, along with relevant contextual information, have been included at the beginning of the document.</p> <p>This document represents the final outcome and consensus of the project working group (PWG) deliberations.</p> <p>This document is complemented by Item 04 – Draft GSSB basis for conclusions for <i>GRI 306: Waste 2020</i>, which summarizes the significant issues raised by respondents during public comment and the GSSB responses to these.</p>
	<p>Effective date</p> <p>As part of this approval, the GSSB is also asked to consider the proposed effective date of 1 January 2022 (see table at line 124) for the Standard.</p>

3 This document has been prepared by the GRI Standards Division. It is provided as a convenience to
4 observers at meetings of the Global Sustainability Standards Board (GSSB), to assist them in
5 following the Board's discussion. It does not represent an official position of the GSSB. Board
6 positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent
7 standard setting body of GRI. For more information visit www.globalreporting.org.

8 Background

9 In 2018, the GSSB initiated a project to review waste disclosures in [GRI 306: Effluents and Waste 2016](#).

10 The primary objective of this project was to review the content of *GRI 306* in order to represent and
11 align it with internationally-agreed best practice and recent developments in waste management and
12 reporting. More information can be found in the [project proposal](#).

13 In line with the [GSSB Due Process Protocol](#), a multi-stakeholder project working group was formed
14 to review GRI's waste disclosures. An [exposure draft of GRI 306: Waste](#) was approved by the GSSB in
15 March 2019 and released for public comment from 1 May to 15 July 2019.

16 A total of 59 submissions from individuals and organizations were received during the public comment
17 period. A significant portion of respondents expressed support for the updated content, including
18 support for greater emphasis on waste prevention and the introduction of the concept of circular
19 economy. Many respondents questioned the feasibility of reporting value chain information; however,
20 many of these concerns were related to the misinterpretation that this required reporting quantitative
21 information rather than qualitative information. Other comments focused on the detail and feasibility
22 of reporting on the individual reporting requirements and on the definitions.

23 Item 04 - Draft GSSB basis for conclusions for *GRI 306: Waste 2020* outlines the scope of the public
24 comment period and the significant issues raised in the public comments.

25 Since the close of the public comment period, the project working group has considered the
26 comments submitted and recommended changes to the exposure draft. The key changes are
27 summarized in the section below.

28 Summary of key changes compared to the 29 exposure draft

30 This section summarizes the key changes in *GRI 306: Waste 2020* compared to the exposure draft.
31 These changes are recommended by the project working group based on comments from the public
32 comment period. Please note that only key changes are listed in this summary; smaller wording or
33 editorial changes are not included.

34 Disclosure 306-1 Waste generation and significant waste-related impacts

- 35 • The requirement to report a process flow has been changed to a recommendation. The emphasis
36 in the requirement has shifted to reporting inputs, activities, and outputs that lead or could lead to
37 significant waste-related impacts. As a result of this change, the name of the disclosure has been
38 changed from 'Process flow' to 'Waste generation and significant waste-related impacts'. See lines
39 286-287.
- 40 • The scope of reporting has been expanded to include 'activities' that lead to waste generation and
41 waste-related impacts, to cover organizations that do not convert inputs into outputs but produce
42 outputs as the result of other activities. See line 287.
- 43 • The requirement to report the 'composition' of inputs and outputs has been changed to requiring
44 'a description', with emphasis on those characteristics of inputs and outputs and types of activities
45 that lead or could lead to significant waste-related impacts. As a result of this change, the
46 requirement to report 'an explanation of why the inputs and outputs lead or could lead to
47 significant waste-related impacts' has been removed.
- 48 • The requirement to report the 'destination' of inputs and outputs has been removed.
- 49 • A requirement has been added to report 'whether the significant actual or potential waste-related
50 impacts relate to waste generated in the organization's own activities or to waste generated
51 upstream or downstream in its value chain'. See line 287.
- 52 • The guidance providing examples of criteria to assess why inputs, activities, and outputs lead or
53 could lead to significant waste-related impacts has been expanded. See lines 305-318.
- 54 • Guidance has been provided on how to report information in case many inputs, activities, and
55 impacts have been identified to lead to significant waste-related impacts. See lines 326-332.

56 Disclosure 306-2 Management of significant waste-related impacts

- 57 • The requirements to report 'a description of significant waste-related impacts' and to report
58 'which of the identified significant waste-related impacts the organization manages, and why it
59 manages these and not others' have been removed. The reason for removing these requirements
60 is to avoid duplication as this information is covered under the requirements in *GRI 103:*
61 *Management Approach 2016*, as well as to avoid an expectation that some impacts can be left
62 unmanaged.

- 63 • The expectation on the scope of information to report information about how the organization
64 manages significant waste-related impacts has been clarified to include the value chain with
65 emphasis on waste prevention and circularity measures. See line 349.
- 66 • A new requirement has been introduced on reporting ‘an explanation of why any goals and targets
67 have not been achieved’. See line 349.
- 68 • The relationship between the information on goals and targets required in *GRI 306* and the
69 information required under *GRI 103* has been clarified in the guidance. See lines 402-403.
- 70 • The narrative requirement to report on the ‘processes in place to understand whether waste
71 outsourced to a third-party is managed in line with contractual and legislative obligations’ has been
72 moved to this disclosure, as it relates to the management approach disclosures. See line 349.

73 Topic-specific disclosures (previously Disclosure 306-3, now Disclosures 306-4 74 and 306-5)

- 75 • The requirements for reporting on specific waste management operations have been separated:
76 the recovery operations ‘preparation for reuse’, ‘recycling’, and ‘other recovery’ have been
77 included in a separate disclosure (new Disclosure 306-4 Waste diverted from disposal), to
78 distinguish them from the disposal operations ‘incineration’ and ‘disposal’ (new Disclosure 306-5
79 Waste directed to disposal). This will allow organizations to report on the waste that they divert
80 from disposal separately from the waste that they direct to disposal. The rest of the content from
81 the previous Disclosure 306-3 has been incorporated into the two new disclosures, with other
82 changes applied as described below. See lines 455 and 507.
- 83 • The number of elements to report in the requirement on ‘onsite and offsite waste management’
84 have been reduced. The organization is now required to report the total waste diverted from
85 disposal onsite and offsite, and the total waste directed to disposal onsite and offsite, without
86 further information on who manages the waste onsite and offsite.
- 87 • The category of ‘reuse’ has been replaced with ‘preparation for reuse’ to address definitional
88 inconsistencies flagged in the public comment feedback. See lines 455.
- 89 • The category ‘incineration with energy recovery’ has been added to Disclosure 306-5 to clarify
90 that this waste management operation is not considered as an operation to divert waste from
91 disposal. See lines 507 and 570-576.
- 92 • The ‘other’ category has been removed from the list of operations to divert waste from disposal
93 as most operations fall under one of these three categories: ‘preparation for reuse’, ‘recycling’, or
94 ‘other recovery’.
- 95 • The term ‘waste stream’ has been replaced with ‘waste composition’ to align the terminology
96 used throughout the Standard. An explanation of waste composition has been included in the
97 guidance of the relevant disclosures.
- 98 • Information on calculating waste prevention has been added to the guidance of Disclosure 306-4.
99 See lines 499-504.
- 100 • The compilation instruction to exclude effluent from the calculation of total waste has been
101 revised with an additional reference to calculate total waste based on national legislation. See lines
102 421-424, 456-459, and 508-511.

- 103 • A new disclosure, Disclosure 306-3 Waste generated, has been added to enable information users
104 to derive normalized values for the information reported under the other topic-specific
105 disclosures. See *line 419*.

106 Definitions

- 107 • The term 'waste management operations' has been removed following the reclassification of these
108 into 'recovery operations' and 'disposal operations'. Other terms have been revised to improve
109 overall consistency in the terminology used in the Standard. See *lines 546-608*.

This document does not represent an official position of the GSSB

GRI 306: Waste 2020

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124 [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 1 January 2022 . 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.	

125 **Introduction**

126 **A. Overview**

127 This Standard is part of the set of GRI
128 Sustainability Reporting Standards (GRI
129 Standards). The Standards are designed to be
130 used by organizations to report about their
131 impacts on the economy, the environment, and
132 society.

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

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

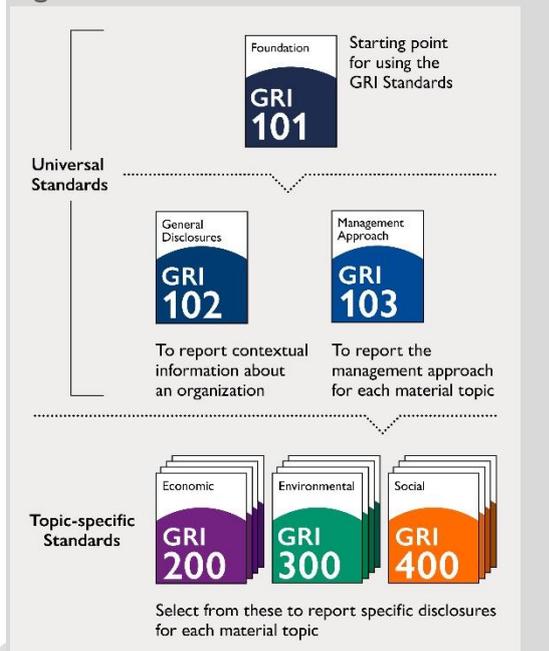
140 [GRI 101: Foundation](#)

141 [GRI 102: General Disclosures](#)

142 [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.

143 **Figure 1** Overview of the set of GRI Standards



144 An organization then selects from the set of
145 topic-specific GRI Standards for reporting on its
146 material topics.
147

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

152 The topic-specific GRI Standards are organized
153 into three series: 200 (Economic topics), 300
154 (Environmental topics), and 400 (Social topics).

155 Each topic-specific Standard includes
156 disclosures specific to that topic, and is
157 designed to be used together with *GRI 103:*
158 *Management Approach*, which is used to report
159 the management approach for the topic.

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

160 **B. Using the GRI Standards and making**
161 **claims**

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

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

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

178 2. Selected GRI Standards, or parts of their
179 content, can also be used to report specific
180 information, without preparing a report in
181 accordance with the Standards. Any
182 published materials that use the GRI
183 Standards in this way are to include a 'GRI-
184 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.

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

189 **C. Requirements, recommendations and**
190 **guidance**

191 The GRI Standards include:

192 **Requirements.** These are mandatory
193 instructions. In the text, requirements are
194 presented in **bold font** and indicated with the
195 word 'shall'. Requirements are to be read in

196 the context of recommendations and
197 guidance; however, the organization is not
198 required to comply with recommendations or
199 guidance in order to claim that a report has
200 been prepared in accordance with the
201 Standards.

202 **Recommendations.** These are cases where a
203 particular course of action is encouraged, but
204 not required. In the text, the word ‘should’
205 indicates a recommendation.

206 **Guidance.** These sections include background
207 information, explanations, and examples to help
208 organizations better understand the
209 requirements.

210 An organization is required to comply with all
211 applicable requirements in order to claim that
212 its report has been prepared in accordance with
213 the GRI Standards. See [GRI 101: Foundation](#) for
214 more information.

215 D. Background context

216 In the context of the GRI Standards, the
217 environmental dimension of sustainability
218 concerns an organization’s impacts on living and
219 non-living natural systems, including land, air,
220 water, and ecosystems.

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

222 Waste can be generated in the organization’s
223 own activities, for example, during the
224 production of its [products](#) and delivery of
225 [services](#). It can also be generated by entities
226 upstream and downstream in the organization’s
227 [value chain](#), for example, when [suppliers](#)
228 process materials that are later used or
229 procured by the organization, or when
230 consumers use the services or discard the
231 products that the organization sells to them.

232 Waste can have significant negative [impacts](#) on
233 the environment and human health when
234 inadequately managed. These impacts often
235 extend beyond locations where waste is
236 generated and discarded. The resources and
237 materials contained in waste that is [incinerated](#)
238 or [landfilled](#) are lost to future use, which
239 accelerates their depletion.

240 The United Nations recognizes the role of
241 responsible consumption and production in
242 achieving the Sustainable Development Goals¹.

1 United Nations (UN) Resolution, *Transforming our world: the 2030 Agenda for Sustainable*

243 The targets under Goal 12, in particular, call on
244 organizations to implement environmentally
245 sound waste management and prevent and
246 reduce waste through [reuse](#) and [recycling](#).

247 The disclosures in this Standard are designed to
248 help an organization better understand and
249 communicate its waste-related impacts, and
250 how it manages these impacts. The disclosures
251 require information on how the organization
252 prevents waste generation and how it manages
253 waste that cannot be prevented, in its own
254 activities and upstream and downstream in its
255 value chain.

256 The disclosures may also be used by
257 organizations that manage waste generated by
258 other organizations, such as public and private
259 waste management organizations.

260 In addition to this Standard, disclosures that
261 relate to this topic can be found in:

- 262 • [GRI 301: Materials 2016](#)

Development, 2015. (See in particular Goal 12: ‘Ensure sustainable consumption and production patterns’.)

263 GRI 306: Waste

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

- 266 • Management approach disclosures
 - 267 ○ Disclosure 306-1 Waste generation and significant waste-related impacts
 - 268 ○ Disclosure 306-2 Management of significant waste-related impacts
- 269 • Topic-specific disclosures
 - 270 ○ Disclosure 306-3 Waste generated
 - 271 ○ Disclosure 306-4 Waste diverted from disposal
 - 272 ○ Disclosure 306-5 Waste directed to disposal

273 I. Management approach disclosures

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

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

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

283 Reporting requirements

284 I.1 The reporting organization shall report its management approach for waste using [GRI 103:](#)
285 [Management Approach](#).

286 **Disclosure 306-I Waste generation and significant waste-related impacts**

287 **Reporting requirements**

Disclosure 306-I

The reporting organization shall report the following information:

- a. **For the organization’s significant actual and potential waste-related [impacts](#), a description of:**
 - i. **the inputs, activities, and outputs that lead or could lead to these impacts;**
 - ii. **whether these impacts relate to [waste](#) generated in the organization’s own activities or to waste generated upstream or downstream in its [value chain](#).**

288 **Reporting recommendations**

289 1.2 The reporting organization should report a process flow of inputs, activities, and outputs
290 that lead or could lead to significant waste-related impacts.

Guidance

Background

293 The quantity, type and quality of [waste](#) generated by an organization is a consequence of the activities involved
294 in the production of its [products](#) and [services](#) (e.g., extraction, processing, procurement of materials, product
295 or service design, production, distribution) and their subsequent consumption. An assessment of how
296 materials move into, through, and out of the organization can help understand where in the organization’s
297 [value chain](#) these materials eventually become waste. This provides a holistic overview of waste generation and
298 its causes, which in turn can support the organization in identifying opportunities for waste prevention and for
299 adopting [circularity measures](#). In this way, the organization can go beyond mitigating and remediating negative
300 [impacts](#) once waste has been generated and move towards managing waste as a resource.

Guidance for Disclosure 306-I

302 When reporting on this disclosure, the organization can specify the types of inputs and outputs. The types of
303 inputs and outputs can include raw materials, process and manufacturing materials, leaks and losses, waste, by-
304 products, products, or packaging.

305 The organization can assess and report whether inputs, activities, and outputs lead or could lead to significant
306 waste-related impacts using the following criteria:

- Quantity of inputs used to produce the organization’s products or services, which will become waste after they are used for production.
- Quantity of waste outputs generated in the organization’s own activities, or quantity of outputs it provides to entities downstream that will eventually become waste when they reach their end of life.
- Hazardous characteristics of inputs and outputs.
- Properties of input materials or design characteristics of outputs that limit or prevent their [recovery](#) or limit the length of their life.
- Known potential negative threats associated with specific materials when they are discarded. For example, the potential threat of marine pollution resulting from leakage of discarded plastic packaging into waterbodies.

- 317 • Types of activities that lead to significant quantities of waste generation or to generation of hazardous
318 waste.

319 The organization is required to report on inputs that it receives from entities upstream in its value chain, as
320 well as outputs it provides to entities downstream in its value chain. For example, if an organization procures
321 components with hazardous characteristics from a [supplier](#) and uses these in a product that will continue to
322 carry these components and their hazardous characteristics, the organization is required to report these
323 components under inputs that lead or could lead to significant waste-related impacts. Similarly, if an
324 organization sells to consumers products that generate large quantities of packaging waste, it is required to
325 report this packaging under outputs that lead or could lead to significant waste-related impacts.

326 If the organization has identified many inputs and outputs or many activities that lead or could lead to
327 significant waste-related impacts, it may group these by:

- 328 • [product or service category](#) that the inputs and outputs relate to;
- 329 • business units or facilities that procure the inputs, or whose activities produce the outputs;
- 330 • categories of upstream and downstream activities that produce the outputs (for examples of
331 upstream and downstream categories, see the guidance for Disclosure 302-2 in [GRI 302: Energy](#)
332 [2016](#)).

333 *Guidance for clause 1.2*

334 A process flow is a tool to visualize the information required to be reported under Disclosure 306-1. A
335 graphic illustration of the process flow can help the organization and its stakeholders understand how inputs
336 and outputs move through the organization's own activities as well as through the activities of entities
337 upstream and downstream in its value chain. It shows where waste is generated in the value chain or where
338 outputs become waste.

339 The organization can also use the process flow to illustrate information that is required under other
340 disclosures of this Standard, such as:

- 341 • actions taken to prevent waste generation (Disclosure 306-2);
- 342 • composition of waste generated (Disclosure 306-3);
- 343 • recovery operations used to divert waste from [disposal](#) (Disclosure 306-4);
- 344 • disposal operations (Disclosure 306-5).

345 The organization can include estimates of the weight of inputs and the weight of outputs in metric tons or the
346 ratio of inputs to outputs.

347 For examples of process flow illustrations, see the [Annex](#).

348 Disclosure 306-2 Management of significant waste-related impacts

349 Reporting requirements

Disclosure 306-2

The reporting organization shall report the following information:

- a. Actions, including [circularity measures](#), taken to prevent [waste](#) generation in the organization’s own activities and upstream and downstream in its [value chain](#), and to manage significant [impacts](#) from waste generated.
- b. If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.
- c. For the waste-related goals and targets reported using [GRI 103: Management Approach](#):
 - i. an explanation of how the organization sets these goals and targets;
 - ii. an explanation of why any goals and targets have not been achieved.
- d. The processes used to collect and monitor waste-related data.

Guidance

Background

An organization can cause waste-related impacts through its own activities. For example, when its operations generate waste outputs. It can also contribute to waste-related impacts through activities carried out in its value chain upstream or downstream. For example, through criteria in its procurement policies that lead to waste generation upstream, or through management decisions that limit the life of its products and therefore contribute to waste generation downstream.

Even when the organization has not contributed to waste-related impacts upstream or downstream in its value chain, its operations, products, or services could be directly linked to waste-related impacts through its business relationships with the entities in its value chain. For example, when third parties hired by the organization carry out inadequate recovery or disposal operations.

The way an organization is involved with negative impacts is important for determining the organization’s response to an impact.

Guidance for Disclosure 306-2-a

Actions, including [circularity measures](#), to prevent [waste](#) generation and to manage significant [impacts](#) from waste generated can include:

- Input material choices and product design:
 - Improving materials selection and product design through consideration for longevity and durability, repairability, modularity and disassembly, and recyclability.
 - Reducing the use of raw and finite materials by procuring secondary materials (e.g., used or recycled input materials) or [renewable materials](#).
 - Substituting inputs that have hazardous characteristics with inputs that are non-hazardous.
- Collaboration in the [value chain](#) and business model innovation:

- 373 ○ Setting policies for procurement from [suppliers](#) that have sound waste prevention and waste
374 management criteria.
- 375 ○ Engaging in or setting up industrial symbiosis as a result of which the organization's waste or
376 other outputs (e.g., by-products from production) become inputs for another organization.
- 377 ○ Participating in a collective or individual extended producer responsibility scheme or applying
378 product stewardship, which extends the producer's responsibility for a [product](#) or [service](#) to its
379 end of life.
- 380 ○ Transitioning to and applying new business models, such as product service systems that use
381 services instead of products to meet consumer demand.
- 382 ○ Engaging in or setting up product take-back schemes and reverse logistics processes to divert
383 products and materials from [disposal](#).

384 • End-of-life interventions:

- 385 ○ Establishing and improving facilities for waste management, including facilities for the collection
386 and sorting of waste.
- 387 ○ [Recovering](#) products, components, and materials from waste through [preparation for reuse](#) and
388 [recycling](#).
- 389 ○ Engaging with consumers to raise awareness about sustainable consumption practices, such as
390 reduced purchasing of products, product sharing, exchange, reuse, and recycling.

391 See references 9 and 11 in the [References section](#).

392 *Guidance for Disclosure 306-2-b*

393 This disclosure can provide insight into the level of control the organization assumes for waste management
394 outsourced to a third party. In the context of this Standard, a third party includes a public or private waste
395 management organization, or any other entity or group of individuals formally or informally involved in
396 handling the reporting organization's waste. Waste management by third parties can include the collection,
397 transportation, recovery, and disposal of waste, as well as the supervision of such operations and the aftercare
398 of disposal sites. The organization may specify agreements in a contract for the third party to follow when
399 managing its waste, or rely on existing legislative obligations, such as local [environmental laws and regulations](#),
400 to ensure that the third party manages the waste adequately.

401 *Guidance for Disclosure 306-2-c*

402 The information required in this disclosure supplements the information on goals and targets reported using
403 [GRI 103: Management Approach](#).

404 Goals and targets can be set by the organization internally and voluntarily, or they might be imposed or
405 proposed externally. Goals and targets that are set externally can be legislated or regulated by the
406 government, standard setting organizations, or other institutions.

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

- 409 • whether its internal goals and targets comply with or take into account external goals and targets;
- 410 • benchmarks, scientific evidence or research, public sector effort, and advocacy carried out by
411 [stakeholders](#) that have informed its understanding and processes for setting goals and targets.

412 *Guidance for Disclosure 306-2-d*

413 The processes that the organization has in place for collecting and monitoring waste-related data can reflect its
414 commitment to managing waste-related impacts. Such processes can include online data entry, maintaining a
415 centralized database, real-time weighbridge measurement, and annual external data validation.

416 The organization can specify whether the data collection and monitoring processes extend beyond waste
417 generated in its own activities to include waste generated upstream and downstream in its value chain.

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418 **2. Topic-specific disclosures**

419 **Disclosure 306-3 Waste generated**

Disclosure 306-3

The reporting organization shall report the following information:

- a. Total weight of **waste** generated in metric tons, and a breakdown of this total by composition of the waste.
- b. Contextual information necessary to understand the data and how the data has been compiled.

420 **Reporting requirements**

421 **2.1 When compiling the information specified in Disclosure 306-3-a, the reporting**
422 **organization shall:**

423 **2.1.1** exclude **effluent**, unless required by national legislation to be reported
424 **under total waste;**

425 **2.1.2** use 1000 kilograms as the measure for a metric ton.

Guidance

Background

The total weight of **waste** generated, when contrasted with the weight of waste that the organization directs to **recovery** and **disposal**, can show the extent to which the organization manages its waste-related **impacts**.

The composition of the waste generated can help identify recovery or disposal operations appropriate to the type of waste, and to the specific materials present in the waste.

Guidance for Disclosure 306-3

This disclosure covers waste generated in the organization's own activities. The organization can separately report waste generated upstream and downstream in its **value chain**, if this information is available.

Guidance for Disclosure 306-3-a

When reporting composition of the waste, the organization can describe:

- the type of waste, such as **hazardous waste** or non-hazardous waste;
- the waste streams, relevant to its **sector** or activities (e.g., tailings for an organization in the mining sector, electronic waste for an organization in the consumer electronics sector, or food waste for an organization in the agriculture or in the hospitality sector);
- the materials that are present in the waste (e.g., biomass, metals, non-metallic minerals, plastics, textiles).

Templates for how to present information under this disclosure can be found in the **Annex**.

Guidance for Disclosure 306-3-b

To help understand the data, the organization can explain the reasons for the difference between the weight of waste generated and the weight of waste directed to recovery or disposal. This difference can be a result of

- 447 precipitation or evaporation, leaks or losses, or other modifications to the waste. In the context of this
448 Standard, leaks result from physical or technical failures (e.g., a trail of waste from a waste collection truck),
449 while losses result from inadequate security measures or administrative failures (e.g., theft or lost records).
- 450 To help understand how the data has been compiled, the organization can specify whether the data has been
451 modeled or sourced from direct measurements, such as waste transfer notes from contracted waste
452 collectors, external assurance, or audits of waste-related data.
- 453 See references I, 4, 10, and 11 in the [References section](#).

This document does not represent an official position of the GSSB

454 Disclosure 306-4 Waste diverted from disposal

455 Reporting requirements

Disclosure 306-4

The reporting organization shall report the following information:

- a. Total weight of **waste** diverted from **disposal** in metric tons, and a breakdown of this total by composition of the waste.
- b. Total weight of **hazardous waste** diverted from disposal in metric tons, and a breakdown of this total by the following **recovery** operations:
 - i. **Preparation for reuse**;
 - ii. **Recycling**;
 - iii. **Other recovery operations**.
- c. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:
 - i. **Preparation for reuse**;
 - ii. **Recycling**;
 - iii. **Other recovery operations**.
- d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal:
 - i. **onsite**;
 - ii. **offsite**.
- e. Contextual information necessary to understand the data and how the data has been compiled.

456 2.2 When compiling the information specified in Disclosure 306-4, the reporting
457 organization shall:

458 2.2.1 exclude **effluent**, unless required by national legislation to be reported
459 under total waste;

460 2.2.2 use 1000 kilograms as the measure for a metric ton.

461 Reporting recommendations

462 2.3 The reporting organization should report the total weight of waste prevented, and the
463 **baseline** and methodology for this calculation.

464 **Guidance**

465 *Background*

466 An organization's choice of operations to manage [waste](#) shows how it addresses significant waste-related
467 [impacts](#). The options to manage waste can be informed by the waste management hierarchy, which orders
468 operations to manage waste from the most preferable to the least preferable. The waste management
469 hierarchy prioritizes waste prevention, followed by [preparation for reuse](#), [recycling](#), and other [recovery](#)
470 operations, over waste [disposal](#).

471 *Guidance for Disclosure 306-4*

472 Templates for how to present information under this disclosure can be found in the [Annex](#).

473 *Guidance for Disclosure 306-4-a*

474 When reporting composition of the waste, the organization can describe:

- 475 • the type of waste, such as [hazardous waste](#) or non-hazardous waste;
- 476 • the waste streams, relevant to its [sector](#) or activities (e.g., tailings for an organization in the mining
477 sector, electronic waste for an organization in the consumer electronics sector, or food waste for an
478 organization in the agriculture or in the hospitality sector);
- 479 • the materials that are present in the waste (e.g., biomass, metals, non-metallic minerals, plastics,
480 textiles).

481 *Guidance for Disclosures 306-4-b and 306-4-c*

482 When reporting on Disclosures 306-4-b-ii and 306-4-c-ii, the organization can specify the type of recycling
483 operations, such as downcycling, upcycling, composting, or anaerobic digestion. Besides preparation for reuse
484 and recycling, the organization can report other types of recovery operations it uses under Disclosures 306-4-
485 b-iii and 306-4-c-iii, such as repurposing, or refurbishment.

486 *Guidance for Disclosure 306-4-d*

487 Reporting on the quantity and type of waste diverted from disposal onsite and offsite shows the extent to
488 which the organization knows how its waste is managed. In the context of this Standard, 'onsite' means within
489 the physical boundary or administrative control of the reporting organization, and 'offsite' means outside the
490 physical boundary or administrative control of the reporting organization.

491 *Guidance for Disclosure 306-4-e*

492 To help understand the data, the organization can explain the reasons for the difference between the weights
493 of waste diverted from disposal onsite and offsite (e.g., lack of infrastructure onsite to recover materials from
494 waste). It can also describe [sector](#) practices, sector standards, or external regulations that mandate a specific
495 recovery operation.

496 To help understand how the data has been compiled, the organization can specify whether the data has been
497 modeled or sourced from direct measurements, such as waste transfer notes from contracted waste
498 collectors, external assurance, or audits of waste-related data.

499 *Guidance for clause 2.3*

500 Waste prevention is the most preferable option in the waste management hierarchy, as it prevents the
501 resulting impacts on the environment and human health. The organization can calculate waste prevented as the
502 reduction in waste generation resulting from the actions reported under [Disclosure 306-2-a](#). Reductions in
503 waste generation resulting from reduced production capacity are not considered waste prevention. The
504 organization can report waste prevented in its own activities as well as waste prevented in its value chain.

505 See reference I in the [References section](#).

506 Disclosure 306-5 Waste directed to disposal

507 Reporting requirements

Disclosure 306-5

The reporting organization shall report the following information:

- a. Total weight of **waste** directed to **disposal** in metric tons, and a breakdown of this total by composition of the waste.
- b. Total weight of **hazardous waste** directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:
 - i. **Incineration** (with energy recovery);
 - ii. Incineration (without energy recovery);
 - iii. **Landfilling**;
 - iv. Other disposal operations.
- c. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:
 - i. Incineration (with energy recovery);
 - ii. Incineration (without energy recovery);
 - iii. Landfilling;
 - iv. Other disposal operations.
- d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal:
 - i. onsite;
 - ii. offsite.
- e. Contextual information necessary to understand the data and how the data has been compiled.

508 **2.4** When compiling the information specified in Disclosure 306-5, the reporting
509 organization shall:

510 2.4.1 exclude **effluent**, unless required by national legislation to be reported
511 under total waste;

512 2.4.2 use 1000 kilograms as the measure for a metric ton.

513 **Guidance**

514 *Background*

515 [Disposal](#) is the least preferable option in the waste management hierarchy because of its negative impacts on
516 the environment and human health. Leachate from landfills can contaminate land and water, methane released
517 from the decay of organic waste in landfills contributes to climate change, and uncontrolled burning of waste
518 contributes to air pollution. Disposal prevents the materials present in the waste from being recirculated in
519 the environment and economy, making them unavailable for future use.

520 *Guidance for Disclosure 306-5*

521 Templates for how to present information under this disclosure can be found in the [Annex](#).

522 *Guidance for Disclosure 306-5-a*

523 When reporting composition of the waste, the organization can describe:

- 524 • the type of waste, such as [hazardous waste](#) or non-hazardous waste;
- 525 • the waste streams, relevant to its [sector](#) or activities (e.g., tailings for an organization in the mining
526 sector, electronic waste for an organization in the consumer electronics sector, or food waste for an
527 organization in the agriculture or in the hospitality sector);
- 528 • the materials that are present in the waste (e.g., biomass, metals, non-metallic minerals, plastics,
529 textiles).

530 *Guidance for Disclosures 306-5-b and 306-5-c*

531 Besides [incineration](#) and [landfilling](#), the organization can specify other types of disposal operations it uses under
532 Disclosures 306-5-b-iv and 306-5-c-iv, such as dumping, open burning, or deep well injection.

533 *Guidance for Disclosure 306-5-d*

534 Reporting the quantity and type of waste directed to disposal onsite and offsite shows the extent to which the
535 organization knows how its waste is managed. In the context of this Standard, 'onsite' means within the physical
536 boundary or administrative control of the reporting organization, and 'offsite' means outside the physical
537 boundary or administrative control of the reporting organization.

538 *Guidance for Disclosure 306-5-e*

539 To help understand the data, the organization can explain the reasons for the difference between the weights
540 of waste directed to disposal onsite and offsite (e.g., local regulations that prohibit landfilling of specific types of
541 waste). It can also describe [sector](#) practices, sector standards, or external regulations that mandate a specific
542 disposal operation.

543 To help understand how the data has been compiled, the organization can specify whether the data has been
544 modeled or sourced from direct measurements, such as waste transfer notes from contracted waste
545 collectors, external assurance, or audits of waste-related data.

Glossary

546

547 This Glossary includes definitions for terms used in this Standard, which apply when using this
548 Standard. These definitions may contain terms that are further defined in the complete [GRI](#)
549 [Standards Glossary](#).

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

New terms

circularity measures

554 measures taken to retain the value of [products](#), materials, and resources and redirect them back to
555 use for as long as possible with the lowest carbon and resource footprint possible, such that fewer
556 raw materials and resources are extracted and [waste](#) generation is prevented

disposal

558 any operation which is not [recovery](#), even where the operation has as a secondary consequence
559 the recovery of energy

560 **Note 1:** Disposal is the end-of-life management of discarded products, materials, and resources in
561 a sink or through a chemical or thermal transformation that makes these products, materials, and
562 resources unavailable for further use.

563 **Note 2:** This definition comes from the European Union (EU), *Waste Framework Directive*, 2008
564 (Directive 2008/98/EC).

hazardous waste

566 [waste](#) that possesses any of the characteristics contained in Annex III of the Basel Convention, or
567 that is considered to be hazardous by national legislation

568 **Note:** This definition comes from the United Nations Environment Programme (UNEP), *Basel*
569 *Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal*, 1989.

incineration

571 controlled burning of [waste](#) at high temperatures

572 **Note 1:** Incineration of waste can be carried out with or without energy recovery. Incineration
573 with energy recovery is also known as waste to energy. In the context of waste reporting,
574 incineration with energy recovery is considered a disposal operation.

575 **Note 2:** This definition comes from the United Nations (UN), *Glossary of Environment Statistics*,
576 *Studies in Methods*, Series F, No. 67, 1997.

landfilling

578 final depositing of solid [waste](#) at, below, or above ground level at engineered disposal sites

579 **Note 1:** In the context of waste reporting, landfilling refers to depositing of solid waste in sanitary
580 landfills, and excludes uncontrolled waste disposal such as open burning and dumping.

581 **Note 2:** This definition comes from the United Nations (UN), *Glossary of Environment Statistics,*
582 *Studies in Methods, Series F, No. 67, 1997.*

583 **preparation for reuse**

584 checking, cleaning, or repairing operations, by which products or components of products that have
585 become waste are prepared to be put to use for the same purpose for which they were conceived

586 **Note:** This definition is based on the European Union (EU), *Waste Framework Directive, 2008*
587 *(Directive 2008/98/EC).*

588 **recovery**

589 any operation wherein [products](#), components of products, or materials that have become waste
590 are prepared to fulfill a purpose in place of new products, components, or materials that would
591 otherwise have been used for that purpose

592 **Note 1:** Preparation for [reuse](#) and [recycling](#) are examples of recovery operations.

593 **Note 2:** In the context of waste reporting, recovery operations do not include energy recovery.

594 **Note 3:** This definition is based on the United Nations Environment Programme (UNEP), *Basel*
595 *Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, 1989.*

596 **recycling**

597 reprocessing of [products](#) or components of products that have become waste to make new
598 materials

599 **Note:** This definition is based on the United Nations Environment Programme (UNEP), *Basel*
600 *Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, 1989.*

601 **waste**

602 anything that the holder discards, intends to discard, or is required to discard

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

604 **Note 2:** A holder can be the reporting organization, an entity in the organization's [value chain](#)
605 upstream or downstream (e.g., [supplier](#) or consumer), or a waste management organization, among
606 others.

607 **Note 3:** This definition is based on the United Nations Environment Programme (UNEP), *Basel*
608 *Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, 1989.*

Existing terms in the GRI Standards Glossary 2019

610 effluent

611 treated or untreated wastewater that is discharged

612 **Note:** This definition is based on the Alliance for Water Stewardship (AWS), *AWS International Water*
613 *Stewardship Standard, Version 1.0, 2014.*

614 environmental laws and regulations

615 laws and regulations related to all types of environmental issues applicable to the organization

616 **Note 1:** Environmental issues can include those such as emissions, [effluents](#), and waste, as well as
617 material use, energy, water, and biodiversity.

618 **Note 2:** Environmental laws and regulations can include binding voluntary agreements that are made
619 with regulatory authorities and developed as a substitute for implementing a new regulation.

620 **Note 3:** Voluntary agreements can be applicable if the organization directly joins the agreement, or if
621 public agencies make the agreement applicable to organizations in their territory through legislation or
622 regulation.

623 impact

624 In the GRI Standards, unless otherwise stated, 'impact' refers to the effect an organization has on the
625 economy, the environment, and/or society, which in turn can indicate its contribution (positive or
626 negative) to [sustainable development](#).

627 **Note 1:** In the GRI Standards, the term 'impact' can refer to positive, negative, actual, potential, direct,
628 indirect, short-term, long-term, intended, or unintended impacts.

629 **Note 2:** Impacts on the economy, environment, and/or society can also be related to consequences
630 for the organization itself. For example, an impact on the economy, environment, and/or society can
631 lead to consequences for the organization's business model, reputation, or ability to achieve its
632 objectives.

633 material topic

634 [topic](#) that reflects a reporting organization's significant economic, environmental and social [impacts](#); or
635 that substantively influences the assessments and decisions of [stakeholders](#)

636 **Note 1:** For more information on identifying a material topic, see the [Reporting Principles for defining](#)
637 [report content](#) in *GRI 101: Foundation*.

638 **Note 2:** To prepare a report in accordance with the GRI Standards, an organization is required to
639 report on its material topics.

640 **Note 3:** Material topics can include, but are not limited to, the topics covered by the GRI Standards in
641 the 200, 300, and 400 series.

642 product

643 article or substance that is offered for sale or is part of a [service](#) delivered by an organization

644 product or service category

645 group of related [products](#) or [services](#) sharing a common, managed set of features that satisfy the
646 specific needs of a selected market

647 **service**

648 action of an organization to meet a demand or need

649 **stakeholder**

650 entity or individual that can reasonably be expected to be significantly affected by the reporting
651 organization's activities, [products](#) and [services](#), or whose actions can reasonably be expected to affect
652 the ability of the organization to successfully implement its strategies and achieve its objectives

653 **Note 1:** Stakeholders include entities or individuals whose rights under law or international
654 conventions provide them with legitimate claims vis-à-vis the organization.

655 **Note 2:** Stakeholders can include those who are invested in the organization (such as [employees](#) and
656 shareholders), as well as those who have other relationships to the organization (such as other
657 [workers](#) who are not employees, [suppliers](#), [vulnerable groups](#), [local communities](#), and NGOs or other
658 civil society organizations, among others).

659 **supplier**

660 organization or person that provides a [product](#) or [service](#) used in the [supply chain](#) of the reporting
661 organization

662 **Note 1:** A supplier is further characterized by a genuine direct or indirect commercial relationship
663 with the organization.

664 **Note 2:** Examples of suppliers can include, but are not limited to:

- 665 • Brokers: Persons or organizations that buy and sell products, services, or assets for others,
666 including contracting agencies that supply labor.
- 667 • Consultants: Persons or organizations that provide expert advice and services on a legally
668 recognized professional and commercial basis. Consultants are legally recognized as self-employed
669 or are legally recognized as [employees](#) of another organization.
- 670 • Contractors: Persons or organizations working onsite or offsite on behalf of an organization. A
671 contractor can contract their own [workers](#) directly, or contract sub-contractors or independent
672 contractors.
- 673 • Distributors: Persons or organizations that supply products to others.
- 674 • Franchisees or licensees: Persons or organizations that are granted a franchise or license by the
675 reporting organization. Franchises and licenses permit specified commercial activities, such as the
676 production and sale of a product.
- 677 • Home workers: Persons at home or in other premises of their choice, other than the workplace of
678 the employer, who perform work for remuneration and which results in a product or service as
679 specified by the employer, irrespective of who provides the equipment, materials or other inputs
680 used.
- 681 • Independent contractors: Persons or organizations working for an organization, a contractor, or a
682 sub-contractor.

- 683 • Manufacturers: Persons or organizations that make products for sale.
- 684 • Primary producers: Persons or organizations that grow, harvest, or extract raw materials.
- 685 • Sub-contractors: Persons or organizations working onsite or offsite on behalf of an organization
686 that have a direct contractual relationship with a contractor or sub-contractor, but not necessarily
687 with the organization. A sub-contractor can contract their own workers directly or contract
688 independent contractors.
- 689 • Wholesalers: Persons or organizations that sell products in large quantities to be retailed by
690 others.

691 **value chain**

692 An organization's value chain encompasses the activities that convert input into output by adding value.
693 It includes entities with which the organization has a direct or indirect business relationship and which
694 either (a) supply [products](#) or [services](#) that contribute to the organization's own products or services,
695 or (b) receive products or services from the organization.

696 **Note 1:** This definition is based on United Nations (UN), *The Corporate Responsibility to Respect Human*
697 *Rights: An Interpretive Guide*, 2012.

698 **Note 2:** The value chain covers the full range of an organization's upstream and downstream activities,
699 which encompass the full life cycle of a product or service, from its conception to its end use.

This document does not represent an official GSSB position

700 References

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

703 **Authoritative intergovernmental instruments:**

- 704 1. European Union (EU), *Waste Framework Directive*, 2008 (Directive 2008/98/EC).
- 705 2. International Maritime Organization (IMO) Convention, *Convention on the Prevention of Marine*
706 *Pollution by Dumping of Wastes and Other Matter* (London Convention), 1972.
- 707 3. International Maritime Organization (IMO) Convention, *International Convention for the Prevention of*
708 *Pollution from Ships* (Marpol), 1973, as modified by the Protocol of 1978.
- 709 4. United Nations Environment Programme (UNEP), *Ban Amendment to the Basel Convention on the*
710 *Control of Transboundary Movements of Hazardous Wastes and Their Disposal*, 1995.
- 711 5. United Nations Environment Programme (UNEP), *Basel Convention on the Control of Transboundary*
712 *Movements of Hazardous Wastes and Their Disposal* (Basel Convention), 1989.
- 713 6. United Nations Environment Programme (UNEP), *Rotterdam Convention on the Prior Informed Consent*
714 *(PIC) Procedure for Certain Hazardous Chemicals and Pesticides in International Trade* (Rotterdam
715 Convention), 1998.
- 716 7. United Nations Environment Programme (UNEP), *Stockholm Convention on Persistent Organic*
717 *Pollutants* (Stockholm Convention), 2001.
- 718 8. United Nations (UN) Resolution, *Transforming our world: the 2030 Agenda for Sustainable*
719 *Development*, 2015.

720 **Other relevant references:**

- 721 9. United Nations Environment Programme (UNEP), *Global Waste Management Outlook*, 2015.
- 722 10. United Nations Environment Programme (UNEP), *Guidelines for National Waste Management*
723 *Strategies: Moving from Challenges to Opportunities*, 2013.
- 724 11. World Resources Institute (WRI), *Food Loss and Waste Protocol*, <https://flwprotocol.org/>, accessed
725 **XX XX XXXX**.

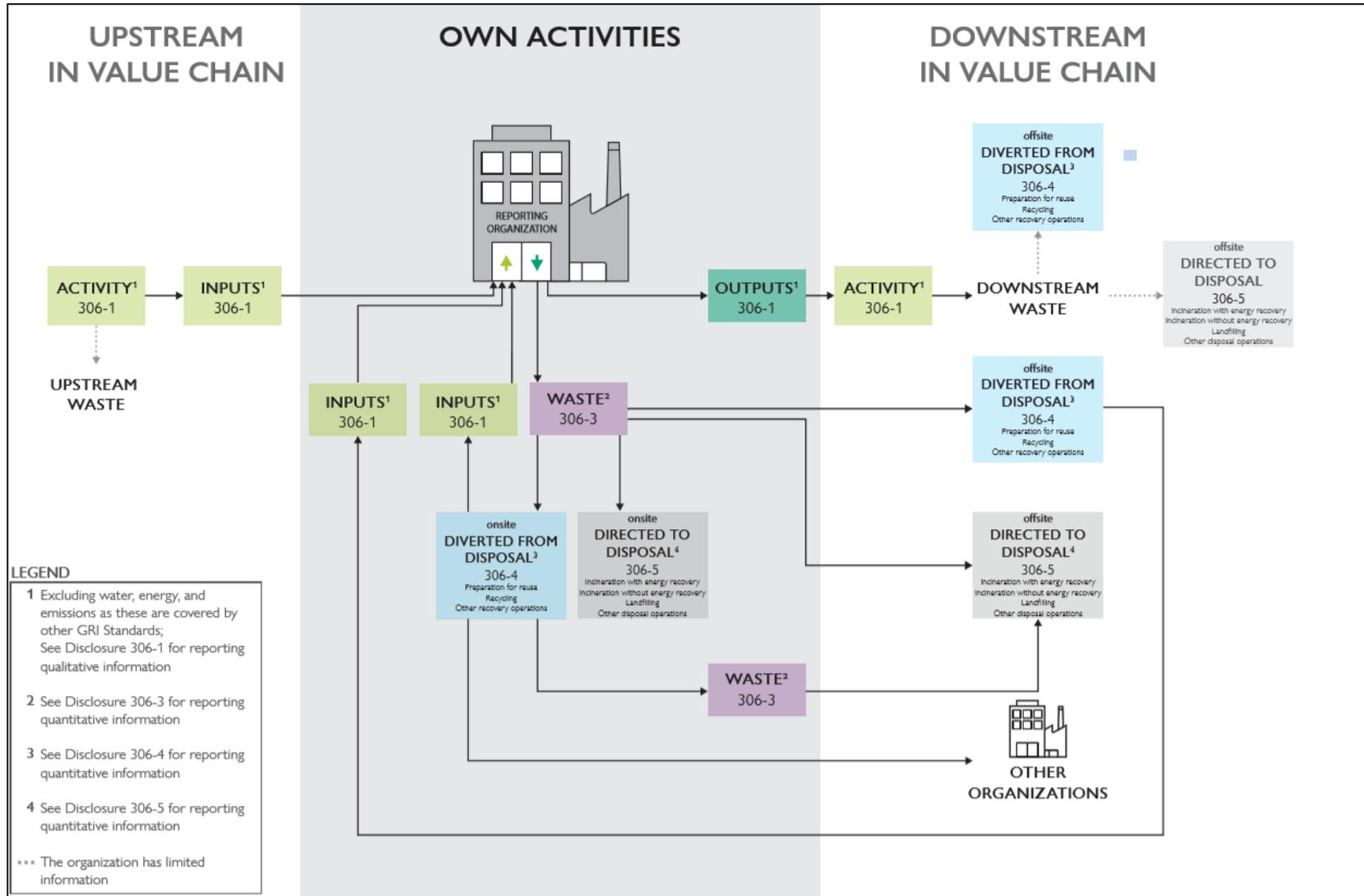
726 **Annexes**

727 *Process flow examples (clause 1.2)*

This document does not represent an official position of the GSSB

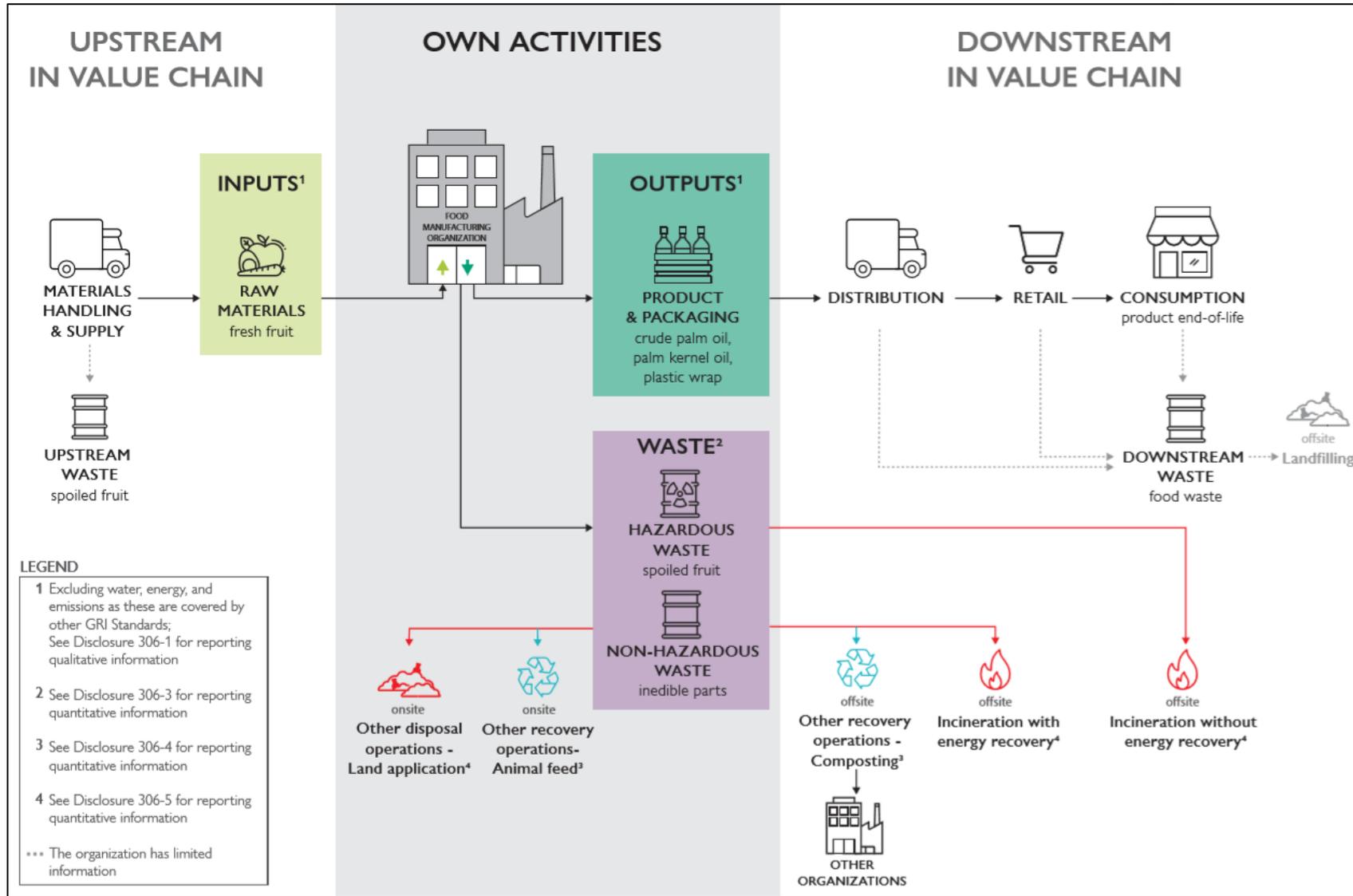
728 Figure I. Generic example of a process flow

GSSB



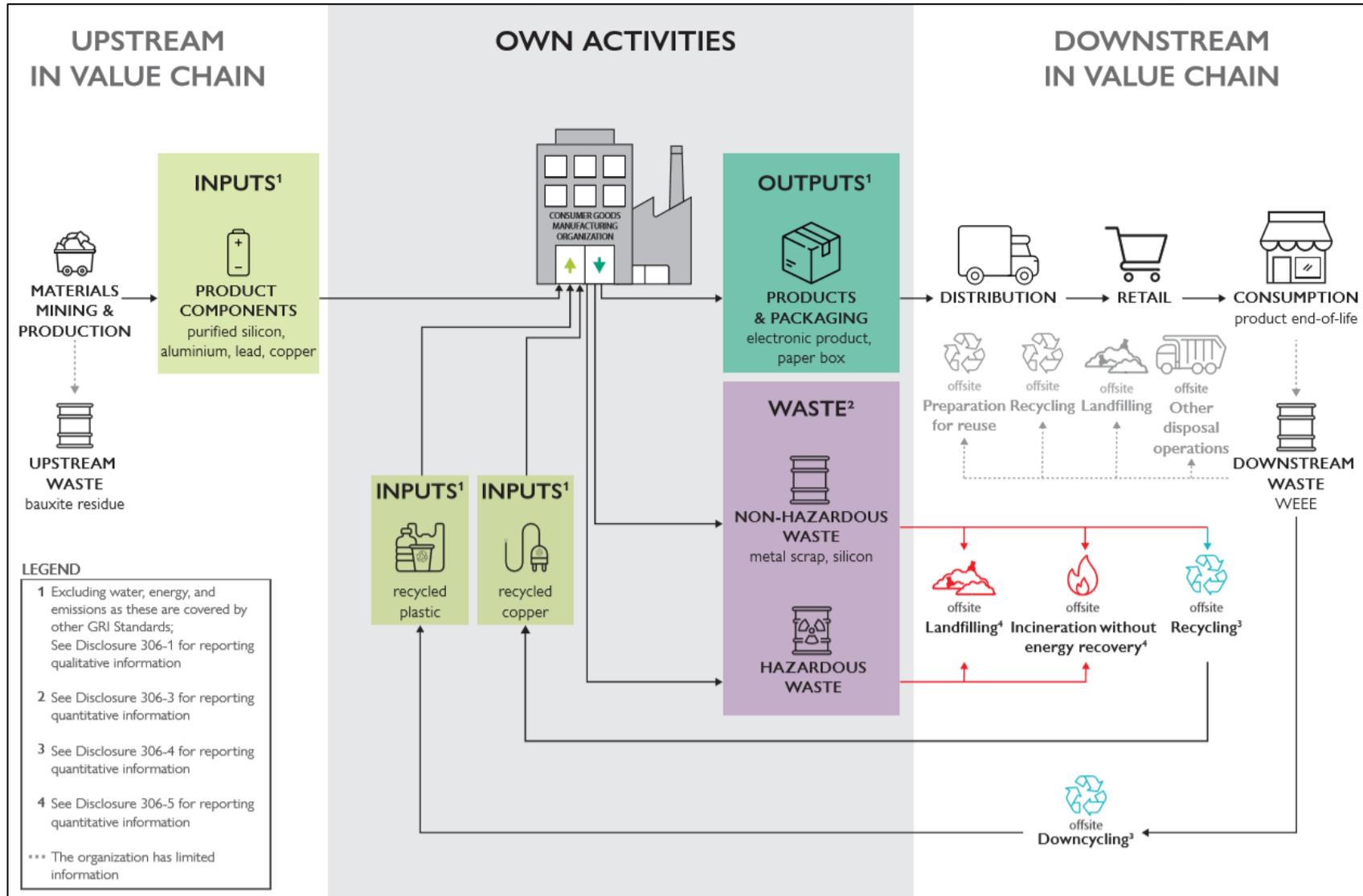
729

730 **Figure 2. Process flow example for a primary producer (palm oil producer)**



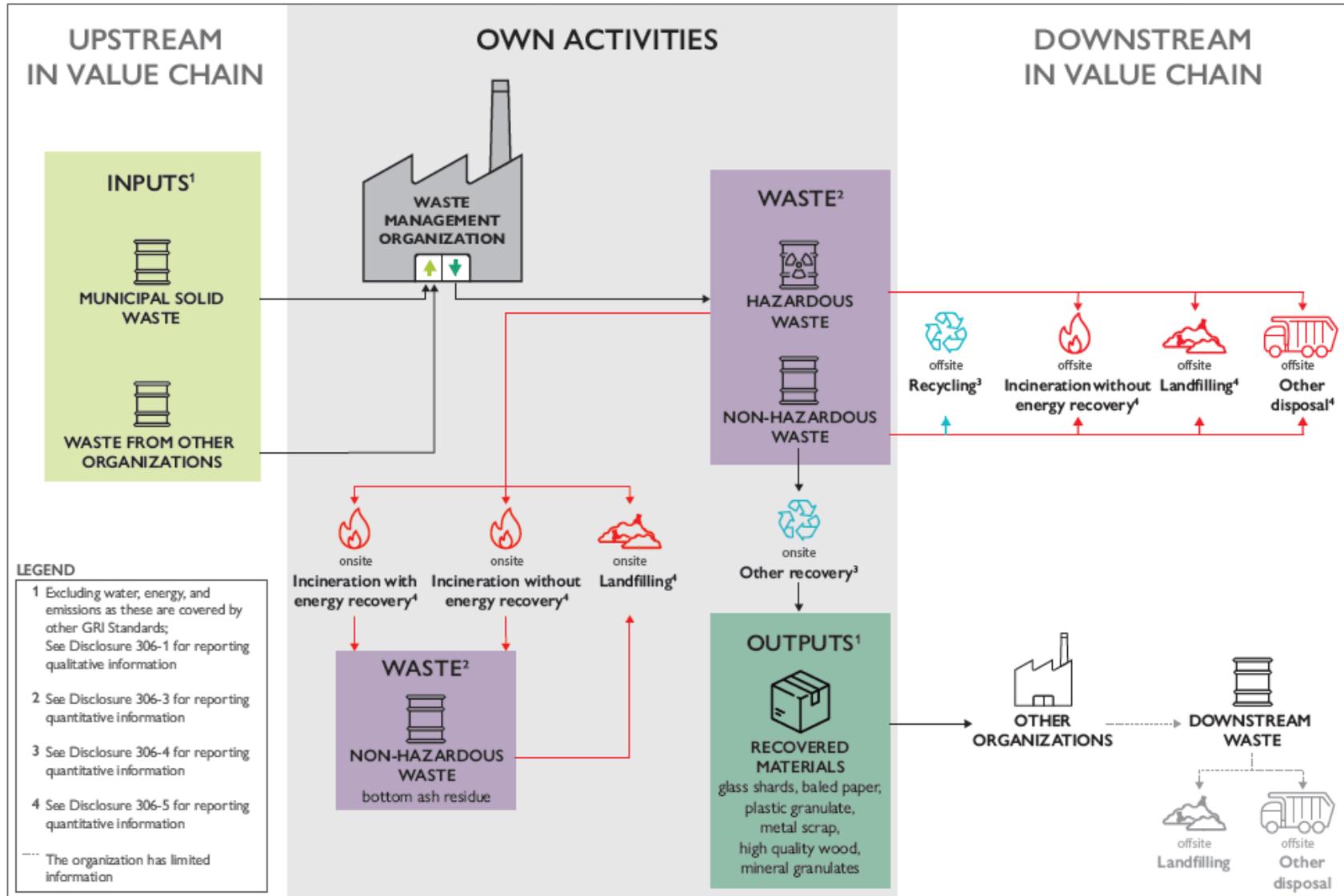
731

732 Figure 3. Process flow example for a consumer goods manufacturer (electronic products manufacturer)



733

734 Figure 4. Process flow example for a waste management organization



735

736 *Example templates for presenting information for Disclosures 306-*
 737 *3, 306-4, and 306-5*

738 Tables 1, 2, and 3 offer templates for how to present information required under Disclosure 306-3 Waste
 739 generated, Disclosure 306-4 Waste diverted from disposal, and Disclosure 306-5 Waste directed to disposal.
 740 The organization can amend the tables according to its practices.

741 **Table 1. Waste generated by composition in metric tons (t)**

	Waste generated	Waste diverted from disposal	Waste directed to disposal
Waste composition			
Category 1	t[306-3-a]	t[306-4-a]	t[306-5-a]
Category 2	t[306-3-a]	t[306-4-a]	t[306-5-a]
Category 3	t[306-3-a]	t[306-4-a]	t[306-5-a]
Etc.	t[306-3-a]	t[306-4-a]	t[306-5-a]
Total waste	t[306-3-a]	t[306-4-a]	t[306-5-a]

742 **Table 2. Waste diverted from disposal by recovery operation, in metric tons (t)**

	Onsite	Offsite	Total
Hazardous waste			
Preparation for reuse	t[306-4-d-i]	t[306-4-d-ii]	t[306-4-b-i]
Recycling	t[306-4-d-i]	t[306-4-d-ii]	t[306-4-b-ii]
Other recovery operations	t[306-4-d-i]	t[306-4-d-ii]	t[306-4-b-iii]
Total			t[306-4-b]
Non-hazardous waste			
Preparation for reuse	t[306-4-d-i]	t[306-4-d-ii]	t[306-4-c-i]
Recycling	t[306-4-d-i]	t[306-4-d-ii]	t[306-4-c-ii]
Other recovery operations	t[306-4-d-i]	t[306-4-d-ii]	t[306-4-c-iii]
Total			t[306-4-c]
Waste prevented		Total	
Waste prevented		t[clause 2.3]	

743 **Table 3. Waste directed to disposal by disposal operation, in metric tons (t)**

	Onsite	Offsite	Total
Hazardous waste			
Incineration (with energy recovery)	t[306-5-d-i]	t[306-5-d-ii]	t[306-5-b-i]
Incineration (without energy recovery)	t[306-5-d-i]	t[306-5-d-ii]	t[306-5-b-ii]
Landfilling	t[306-5-d-i]	t[306-5-d-ii]	t[306-5-b-iii]
Other disposal operations	t[306-5-d-i]	t[306-5-d-ii]	t[306-5-b-iv]
Total			t[306-5-b]
Non-hazardous waste			
Incineration (with energy recovery)	t[306-5-d-i]	t[306-5-d-ii]	t[306-5-c-i]
Incineration (without energy recovery)	t[306-5-d-i]	t[306-5-d-ii]	t[306-5-c-ii]
Landfilling	t[306-5-d-i]	t[306-5-d-ii]	t[306-5-c-iii]
Other disposal operations	t[306-5-d-i]	t[306-5-d-ii]	t[306-5-c-iv]
Total			t[306-5-c]