



GSSB Global
Sustainability
Standards Board

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Item 04 – GSSB Project Proposal for the Review of GRI Waste Disclosures

For GSSB discussion and approval

Date	11 January 2018
Meeting	25 January 2018
Project	Review of <i>GRI waste disclosures in GRI 306: Effluents and Waste</i>
Description	This paper sets out the draft project proposal for the review waste related disclosures in the <i>GRI 306: Effluents and Waste Standard</i> .

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

Project background

Due to the revision of *GRI 303: Water Standard* (2016-present), several disclosures covering effluents have been moved from the *GRI 306: Effluents and Waste Standard* to the updated *GRI 303: Water Standard*. This caused the need to revise the remaining contents in the *GRI 306* covering the topic of waste with the aim to adjust the contents due to the gaps left by the content that was deleted, but also to update the disclosures to reflect the latest trends and practices in waste management.

Since the GRI disclosures on waste were last revised in 2006, there has been a great paradigm shift in resources use and management under the rise of the circular economy model, which looks beyond the “take, make and dispose” extractive industrial model, and aims to redefine products and services to ‘design waste out’, while minimizing its negative impacts when it does occur.¹ Current GRI waste disclosures largely include provisions on treating waste *after* it had been created, whereas latest developments in waste and resources management address the problem at its source through preventing its generation.² United Nations Environment Program estimates that prevention of waste can lead to a 15 to 20% reduction of GHG emissions.³

This new paradigm has been well reflected in the international legislation and policy. The UN Sustainable Development Goals (SDGs) feature waste management either explicitly or implicitly in nearly half of the 17 goals.⁴ Goal 12 aims to “ensure sustainable consumption and production patterns”. Target 12.5 explicitly names prevention, reduction, recycling and reuse as the levers to reduce waste generation by 2030.⁵ As such, businesses have direct influence over their goods production, and can therefore play a major role in reducing waste generation. A wealth of measures can be introduced to ‘design out waste’ at the production stage of goods that will be consumed later. These can include a) rethinking design of products, where function becomes the starting point for design, rather than material input, b) design products for durability, repair and disassembly to improve their recycling potential at the end of life, c) improve the properties of materials used for the product and in the production processes to reduce the use of hazardous materials, d) introduce responsible sourcing principles.⁶ In July 2018, Goal 12 will be reviewed in-depth at the UN High-Level Political Forum.⁷

While it is harder for business to have control over materials (e.g., packaging) once they reach the consumer who turns them into waste, businesses can implement measures to influence more sustainable consumer behavior by raising their resource use awareness and setting up take-back schemes. Ultimately, business should aim to have more oversight and control over waste during all stages of the value chain, including ‘designing out waste’ during the production stage, circular use of waste (or rather, resources) once it is created, and better management of waste once it leaves the ‘facility’, e.g., select private and public waste treatment operators with robust recycling schemes, and engage with the consumer.

¹ The Ellen MacArthur Foundation, <https://www.ellenmacarthurfoundation.org/circular-economy>, accessed on 3 January 2018.

² United Nations Environment Program (UNEP) and International Solid Waste Associations (ISWA), *Global Waste Management Outlook*, 2015.

³ United Nations Environment Program (UNEP) and International Solid Waste Associations (ISWA), *Global Waste Management Outlook*, 2015.

⁴ United Nations (UN), Sustainable Development Goals, <http://www.un.org/sustainabledevelopment/sustainable-development-goals/>, accessed on 3 January 2018.

⁵ United Nations (UN), Sustainable Development Goals, Goal 12, <https://sustainabledevelopment.un.org/sdg12>, accessed on 3 January 2018.

⁶ United Nations Environment Program (UNEP), *Design for Sustainability: A Step-by-Step Approach*, 2009, <http://wedocs.unep.org/bitstream/handle/20.500.11822/8742/DesignforSustainability.pdf?sequence=3&isAllowed=y>, accessed on 3 January 2018.

⁷ United Nations (UN), Sustainable Development Knowledge Platform, <https://sustainabledevelopment.un.org/hlpf/2018>, accessed on 3 January 2018.

36 In 2015 at their latest summit, building on the 'Kobe 3R Action Plan (Reduce-Reuse-Recycle)', the G7
37 Leaders established a G7 Alliance on Resource Efficiency with the aim to improve resource efficiency.⁸
38 In promoting an exchange of concepts, the G7 Alliance promises to host workshops covering topics of
39 the circular economy, eco-design, industrial symbiosis, and life-cycle based decision-making tools.⁹

40 OECD member countries have been at the forefront of the shift towards the circular economy with
41 EU member states, China and Japan as leaders that have set innovative frameworks to transition to
42 the circular economy.¹⁰ The EU's Sixth Environment Action Program (2002-2012)¹¹ identified waste
43 prevention and management as one of its top priorities, marking a shift away from thinking about
44 waste as an *unwanted burden* to seeing it as a *valuable resource*. Its successor, the Seventh Environment
45 Action Program, sets a long-term vision in which "Europe's prosperity in 2050 stems from an
46 innovative circular economy, where nothing is wasted and natural resources are managed
47 sustainably".¹² China, which accounts for 70% of waste generation in East Asia and has the fastest rate
48 of municipal solid waste (MSW) growth¹³ in the world, has been embedding the principles of the
49 circular economy in its national plans since 2002¹⁴ and has ambitious goals to upgrade 75% of national
50 industrial parks to adapt circular operations and set online platforms for waste trading, among some
51 of its most innovative plans.¹⁵

52 Finally, new waste streams, such as plastics, food waste, e-waste, post-disaster waste, and marine
53 litter, are receiving increasing attention¹⁶. The composition of waste itself is also becoming increasingly
54 complex, due to the rapid growth in production of hi-tech products and creation of novel entities¹⁷.
55 Today, a waste flow can contain anything from precious metals to nanomaterials, micro-plastics,
56 synthetic organic pollutants and radioactive materials. These various waste streams and waste types
57 require different approaches to their handling and treatment compared to the waste disposal methods
58 that are offered in the current GRI waste disclosures.

59 In response to these developments, the GSSB has requested the GRI Standards Division to develop a
60 proposal for the review of GRI waste related disclosures. This project proposal sets out an overview
61 of the project objectives and scope, for discussion and approval by the GSSB.

62 Project objectives and scope

63 The primary objective of this project is to review waste related content in the *GRI 306: Effluents and*
64 *Waste Standard* in order to represent internationally-agreed best practice and to align with recent
65 developments in waste management and reporting practice.

⁸ G7 Summit, Leaders' Declaration, 7-8 June 2015, https://sustainabledevelopment.un.org/content/documents/7320LEADERS%20STATEMENT_FINAL_CLEAN.pdf, accessed on 3 January 2018.

⁹ G7 Summit, Annex to the Leaders' Declaration, 7-8 June 2015, <http://www.mofa.go.jp/mofaj/files/000084023.pdf>, accessed on 3 January 2018.

¹⁰ International Solid Waste Association (ISWA), *Circular Economy: Trends and Emerging Ideas*, 2015, https://www.iswa.org/fileadmin/galleries/Task_Forces/Task_Force_Report_I_02.pdf, accessed on 3 January 2018.

¹¹ The European Commission (EU), *Being Wise with Waste: the EU's Approach to Waste Management*, 2010.

¹² International Solid Waste Association (ISWA), *Circular Economy: Trends and Emerging Ideas*, 2015, https://www.iswa.org/fileadmin/galleries/Task_Forces/Task_Force_Report_I_02.pdf, accessed on 3 January 2018.

¹³ International Finance Corporation (IFC), *What a Waste: A global Review of Solid Waste Management*, 2012, <http://www.ifc.org/wps/wcm/connect/1e5ca7004c07698db58eb7d8bd2c3114/What-A-Waste-Report.pdf?MOD=AJPERES>, accessed on 3 January 2018.

¹⁴ United Nations Centre for Regional Development (UNCRD), *Role of the Circular Economy in Achieving the SDGs – Case of China*, 2016, http://www.uncrd.or.jp/content/documents/4414Background%20paper-jinhui%20Li_Final-PS-I.pdf, accessed on 3 January 2018.

¹⁵ The 13th Five-Year Plan for the Economic and Social Development of the People's Republic of China, 2016-2020, <http://en.ndrc.gov.cn/newsrelease/201612/P020161207645765233498.pdf>, accessed on 3 January 2018.

¹⁶ United Nations Environment Program (UNEP) and International Solid Waste Associations (ISWA), *Global Waste Management Outlook*, 2015.

¹⁷ Welcome to the Anthropocene, <http://www.anthropocene.info/pb2.php>, accessed on 3 January 2018.

66 A multi-stakeholder Project Working Group (PWG) will be formed to help contribute to the revision
67 of waste related content in *GRI 306*, as outlined in the GSSB’s [Due Process Protocol](#). This PWG will
68 be responsible for developing recommendations for the revised content and disclosures related to
69 waste. The drafting of text within the Standard will be carried out by the GRI Standards Division, and
70 the GSSB will have oversight and final approval over the Standard before its release.

71 The overall scope of work includes reviewing the existing waste related content in *GRI 306* (along
72 with any relevant content from *GRI 301 Materials*, including but not limited to Disclosure 301-3
73 “Reclaimed products and their packaging materials”) and, where appropriate, updating, expanding,
74 creating new or deleting content in order to ensure that revised disclosures reflect leading practice in
75 waste management and reporting, while remaining accessible and feasible for a global user base.

76 The review of waste related disclosures in *GRI 306* will also include developing requirements,
77 recommendations, and/or guidance specifically related to reporting the management approach for
78 waste. Any additional content in the management approach section is to be compatible for
79 organizations to use together with *GRI 103: Management Approach*.

80 The review of waste related disclosures in *GRI 306* is to be carried out within the existing structure
81 and template of the GRI topic-specific GRI Standards – for example, preserving the hierarchy of
82 requirements, recommendations, and guidance. The Standards Division will provide the Project
83 Working Group with a template structure to refer to in revising the content.

84 Next Steps

85 The project follows the [Due Process Protocol](#), the implementation of which will be overseen by the
86 Due Process Oversight Committee (DPOC). The DPOC has the mandate to assess whether due
87 process has been followed effectively by the GSSB in its standard-setting activities.

88 Project Commencement: This proposal has been prepared by the Standards Division based on
89 research and on appropriate consultation within the Global Sustainability Standards Board (GSSB), to
90 be presented to the GSSB for approval, amendment or rejection. The project proposal will also be
91 circulated to the GRI Board and GRI Stakeholder Council to identify matters of possible relevance to
92 the project.

93 Appointment of Project Working Group (PWG): The Standards Division expects to develop a Terms
94 of Reference for the PWG in late January 2018 (taking into account input from the GSSB, GRI Board
95 and Stakeholder Council) and to issue a call for nominations for PWG members in early February
96 2018.

97 *Input requested from the GSSB*

Comments are invited on:

1. The project **objectives and scope** outlined in this draft proposal.
2. Recommendations on **developments, organizations or experts** which could be invited to join the Project Working Group.
3. Please also indicate if there are there any GSSB members who would like to volunteer to be a **sponsor** for the project.