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1 Item 04 – Draft GSSB basis for  
2 conclusions for GRI 306: Waste 2020

3 **For GSSB information and discussion**

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<b>Date</b>	12 March 2020
<b>Meeting</b>	26 March 2020
<b>Project</b>	Review of GRI's waste disclosures
<b>Description</b>	<p>This document sets out the significant issues from public comments received on the <a href="#">exposure draft of GRI 306: Waste</a>, during the public comment period from 1 May 2019 to 15 July 2019. It also outlines the draft GSSB responses to the significant issues based on Project Working Group discussions and recommendations.</p> <p>As outlined in the <a href="#">Due Process Protocol</a>, this document is not subject to voting approval, does not constitute part of the final Standard and is non-authoritative. The draft is circulated for review and comment.</p> <p><b>This document is a draft and will be updated, as needed, following the GSSB approval of GRI 306.</b></p>

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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](http://www.globalreporting.org).

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## 5 About this document

6 This document summarizes the significant issues from the public comments received on the [exposure](#)  
7 [draft of GRI 306: Waste](#), during the public comment period from 1 May 2019 to 15 July 2019.

8 The document incorporates the comments received via the public comment form hosted on the  
9 project page for the review of GRI's waste disclosures, and official feedback submitted via email to  
10 [waste@globalreporting.org](mailto:waste@globalreporting.org). Where relevant, it also references comments made at regional  
11 workshops held during the public comment period.

12 All comments received, together with an analysis of the issues raised, were considered by the  
13 project working group (PWG) for the review of GRI's waste disclosures. Their recommendations  
14 were shared with the Global Sustainability Standards Board (GSSB) for review and approval.

15 The document provides a summary of the GSSB responses to the significant issues raised during the  
16 public comment period.

17 The full set of comments received are available to download from the [\[GSSB website\]](#).

## 18 Introduction

### 19 *Objectives for the review of GRI 306*

20 The project proposal for the review of [GRI 306: Effluents and Waste 2016](#) was approved in March  
21 2018 by GSSB, GRI's independent standard setting body.

22 The primary objective of this project was to review the content of *GRI 306* in order to represent  
23 and align it with internationally-agreed best practice and recent developments in waste management  
24 and reporting. The scope of this review excluded the effluents-related disclosures, which had been  
25 incorporated into *GRI 303: Water 2018*.

26 The review of the waste disclosures in *GRI 306* was carried out in line with the [GSSB Due Process](#)  
27 [Protocol](#) by a multi-stakeholder project working group. More information about the project scope  
28 and objectives can be found in the [project proposal](#).

### 29 *Scope of the public comment*

30 The [exposure draft of GRI 306: Waste](#) was open for public comment from 1 May 2019 to 15 July  
31 2019.

32 Respondents were asked to answer specific content-related questions as well as to provide any  
33 other feedback on the exposure draft.

34 A range of outreach activities were carried out during the public comment period, including  
35 technical field tests and regional workshops. Comments collected during these activities, though not  
36 considered official public comment submissions, were considered when they aided understanding of  
37 the official submissions or when they flagged a significant issue that was not raised in the official  
38 submissions.

39 Any comments that related to areas out of scope of the review, such as requests to develop sector  
40 guidance, were directed to the appropriate team or project for consideration.

## 41 *Overview of public comment submissions*

42 The public comment form was the main channel for stakeholders to access, review, and comment  
43 on the exposure draft. The form included the exposure draft and a short questionnaire about  
44 specific contents of the draft.

45 Although stakeholders were encouraged to use the public comment form, respondents who wanted  
46 to provide additional feedback on the exposure draft, or an official letter or statement, could do so  
47 via email to [waste@globalreporting.org](mailto:waste@globalreporting.org). The email feedback was reviewed and analyzed along with  
48 the comments received through the public comment form.

49 A total of 59<sup>1</sup> submissions from individuals and organizations were received via the public comment  
50 form, email, and the technical field test. These amounted to 456 separate comments.

51 Approximately 444 participants attended regional workshops in Brazil, Taiwan, South Africa, Hong  
52 Kong, China, and online. Several relevant reporting organizations were invited to review the  
53 exposure draft during a technical field test and to give feedback on the feasibility, clarity, and  
54 relevance of using the Standard for reporting. Four companies responded to the technical field test.  
55 Three of these are headquartered in Europe and one is headquartered in Asia.

56 For more detail, see:

- 57 • The full set of individual comments received via the public comment form and via email,  
58 available for download on the [GSSB website](#);
- 59 • [Annex 1](#) for an overview of questions
- 60 • [Annex 2](#) for a breakdown of public comment submissions by stakeholder constituency and  
61 region;
- 62 • [Annex 3](#) for a list of regional workshops and online webinars.

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<sup>1</sup> One additional submission was received that did not meet the deadline. This could not be considered as an official public comment submission.

## 63 Basis for conclusions

64 In line with the [GSSB Due Process Protocol](#), this section summarizes the significant issues raised by  
65 respondents, the proposed changes to the exposure draft, and the reasons why significant changes  
66 recommended by respondents were, or were not, accepted by the GSSB.

67 The issues included in this section are either significant themes raised by many respondents, or  
68 issues that were raised by a few respondents but led to a significant change in the Standard.

### 69 Methodology for analyzing comments

70 All comments received via the public comment form and email were collated by the GRI Standards  
71 Division. Each comment was read individually by a member of the Standards Division and  
72 categorized according to its relevance to a specific disclosure or disclosures, to the definitions, to  
73 other cross-cutting themes, or as feedback outside of the technical scope of the Standard. These  
74 categories were divided into further subcategories around issues such as clarity, completeness, and  
75 feasibility of reporting. Comments that could not be adequately summarized or interpreted have  
76 been presented verbatim in quotation marks.

77 The following qualifiers are used in the next section to indicate the approximate percentage of  
78 respondents that provided feedback on a specific issue:

- 79 • Majority – more than 50% of respondents
- 80 • Many – between 30-50% of respondents
- 81 • Some – between 5-30% of respondents
- 82 • Few – less than 5% of respondents

83 Feedback from regional workshops that supported comments received via the public comment form  
84 or email, or that raised points fundamental to the technical accuracy of the Standard, is presented  
85 alongside the other feedback.

## 86 *Significant issues and GSSB responses*

### 87 Cross-cutting themes

#### 88 **a) Circularity**

89 A majority of the respondents welcomed the ambition to address circularity through the  
90 introduction of corresponding indicators, but flagged that the exposure draft was still considerably  
91 focused on management of waste after its creation and did not fully capture the concept of circular  
92 economy and circular resources management.

93 Respondents suggested improving the language to more strongly support the shift in the perception  
94 of waste as an unwanted burden to a source of valuable resources, such as by emphasizing waste  
95 prevention. Respondents suggested adjusting the waste management hierarchy to clearly distinguish  
96 between circular economy interventions and conventional waste management.

97 One respondent suggested introducing a circular economy perspective across all GRI Standards.

98 *GSSB response:* The requirements for reporting preparation for reuse, recycling, and other recovery, which  
99 are the most preferable practices in the waste management hierarchy, have been included in a separate  
100 disclosure (new Disclosure 306-4), to distinguish them from the least preferable practices of incineration and  
101 disposal (new Disclosure 306-5). This will allow organizations to report on the waste that they divert from  
102 disposal separately from the waste that they send to disposal. An explicit reference to waste prevention and  
103 circularity actions has been included in Disclosure 306-2.

104 The primary focus in the Standard is on waste that has been generated, given that any process or future  
105 circular economy system will still lead to some amount of waste. The current trends in waste generation show  
106 limited signs of reduction, and therefore, the challenges unique to waste management need to be accurately  
107 captured in the Standard. The GSSB will not expand the scope of other GRI Standards to include circular  
108 economy as this is outside of the scope of the current review.

#### 109 **b) Value chain information**

110 Many respondents questioned the feasibility of reporting value chain information on inputs and  
111 outputs, and waste generation and management. The concerns raised included unavailability of  
112 upstream and downstream information or the capability to track this information, data verification,  
113 and attribution of responsibility for upstream and downstream waste to the reporting organizations'  
114 own activities. Respondents mentioned that reporting information on impacts in the value chain adds  
115 complexity and is only possible at the narrative level. While organizations can set strict  
116 environmental requirements for their tier I suppliers (i.e., direct suppliers), it is not realistic to  
117 request quantitative information about the source, destination, and impacts of inputs and outputs for  
118 further tiers of suppliers.

119 One respondent commented that requesting value chain information will lead to more transparency  
120 and action. Another respondent suggested integrating the concept of value chain into Disclosure  
121 306-2-e on data collection processes to show how far along the value chain the organization collects  
122 data. Feedback from regional workshops suggested that the difference between supply chain and  
123 value chain was unclear. The relationship between the value chain information required in the  
124 exposure draft and the information required in *GRI 308: Supplier Environmental Assessment* was also  
125 mentioned to be unclear.

126 *GSSB response:* Disclosures 306-1 and 306-2, which include value chain information, are topic-specific  
127 management approach disclosures that require disclosure of narrative information. Reporting the quantities  
128 of inputs and outputs for the value chain is a recommendation under clause 1.1, and not a requirement.

129 Further, an organization is required to report only on those inputs and outputs that it has identified in its  
130 materiality assessment to lead to significant waste-related impacts.

131 Reporting value chain information is essential as it helps organizations understand how materials flow  
132 through their entire value chain and identify where waste is generated and the activities that cause,  
133 contribute to, or might be directly linked to waste-related impacts. For some organizations, waste-related  
134 impacts upstream or downstream in their value chain might present some of the most significant impacts  
135 that determine ‘waste’ as a material topic to report on. In addition, without an understanding of waste  
136 generation in the value chain, it is not possible to identify circularity opportunities.

137 For these reasons, no change has been implemented to the scope of reporting on inputs and outputs for the  
138 value chain. Definitions of ‘value chain’ and ‘supply chain’, which are part of the GRI Standards Glossary,  
139 have been added to the glossary section of this Standard. Clarification on how to use this Standard with other  
140 complementary GRI Standards will be provided as part of the materials supporting the implementation of the  
141 Standard.

142 A clarification that the data collection processes extend to the value chain has been added to Disclosure 306-  
143 2-e (new Disclosure 306-2-d).

#### 144 **c) Informal sector**

145 Some respondents flagged that the exposure draft did not sufficiently address the issue of waste-  
146 related impacts on the informal waste management sector and suggested wording changes and new  
147 content for inclusion.

148 GSSB response: Impacts on the informal sector relate to downstream waste-related impacts. Disclosures  
149 306-1 and 306-2 have been revised and now include a stronger emphasis on reporting waste-related impacts  
150 downstream and how these are addressed.

### 151 Disclosure 306-1 Process flow of inputs and outputs

152 Overall, 148 comments were received on this disclosure from 45 respondents. The main themes  
153 included feasibility and approach to reporting the process flow, the composition of inputs and  
154 outputs, and the scope of the information to be reported on the value chain. Some respondents  
155 explicitly commented that the requirements under this disclosure were clear and would not be  
156 challenging to report.

#### 157 **a) Feasibility of reporting the process flow**

158 Some respondents flagged that they found this disclosure unfeasible to report, particularly for  
159 diversified, multinational organizations and conglomerates that have several business lines, complex  
160 production processes, and many and broad product portfolios. It was mentioned that finding the  
161 appropriate level of detail that balances the complexity of reporting the process flows with the  
162 usefulness of this information would be challenging. At the same time, aggregating the information to  
163 a company level would not highlight the “unique significant impacts”. Providing a precise illustration  
164 of all processes would create a reporting burden with the risk of organizations opting out of  
165 reporting in accordance with the Standards. It was mentioned that data confidentiality and  
166 intellectual property concerns would prevent reporting much of the required information.

167 One respondent questioned the logic of the disclosure, arguing that the intent of waste management  
168 and the precautionary principle is to prevent significant impacts from occurring, which would mean  
169 that no information can be reported for this disclosure. Another respondent argued that it would be  
170 challenging to explain the cause of the impacts under Disclosure 306-1, when the impacts themselves  
171 only need to be described in Disclosure 306-2. Many respondents proposed changes or new content  
172 supporting these views.

173 Feedback from regional workshops suggested that the process flow disclosure was helpful, but more  
174 guidance was requested on how to report this information, especially for sectors with diverse  
175 operations or products.

176 *GSSB response:* The requirement to report a process flow has been changed to a recommendation. The  
177 emphasis on reporting inputs, activities, and outputs that lead or could lead to significant waste-related  
178 impacts has been retained within the new requirement, to help the reporting organization and the  
179 information user understand the causes of waste-related impacts and whether the reported management  
180 activities address these causes.

181 Guidance has been provided on how to report information in case many inputs, activities, and impacts have  
182 been identified to lead to significant waste-related impacts.

183 The organization can use reasons for omission as set out in [clause 3.2 in GRI 101: Foundation 2016](#), if the  
184 information is unavailable or is subject to confidentiality constraints.

## 185 **b) Composition of inputs and outputs**

186 Some respondents questioned the level of detail for reporting on inputs and outputs and requested  
187 more clarity on how to report this information (e.g., at the level of general material streams, at the  
188 level of specific components/substances that cause the impact, or at the molecular level).

189 One respondent flagged that waste not only results from inputs introduced into the organization's  
190 operations but can occur during operations (e.g., drill cuttings in oil and gas sector drilling practices).  
191 Respondents proposed changes or new content supporting these views. A few respondents  
192 requested definitions for 'inputs' and 'outputs'.

193 Feedback from regional workshops suggested clarifying the scope of inputs and outputs by providing  
194 examples.

195 *GSSB response:* The wording of the requirement has been changed from requiring the 'composition' of inputs  
196 and outputs to requiring 'a description' of inputs and outputs, with emphasis on those characteristics of  
197 inputs and outputs that lead or could lead to significant waste-related impacts.

198 The scope of reporting has been expanded to include 'activities' that lead to waste generation and waste-  
199 related impacts. Definitions of inputs and outputs have not been introduced as these terms are used across  
200 several GRI Standards, therefore defining them falls out of the scope of this revision. A description and  
201 examples of inputs and outputs have been provided in the guidance to the disclosure.

## 202 **c) Destination of outputs**

203 One respondent flagged that they would not be able to track the destination of outputs. Another  
204 respondent mentioned that it was unclear whether the term implied the next destination (i.e., the  
205 waste handler) or the final destination. One respondent confused the term with geographical  
206 destination and commented that this would be a valuable addition since this information is not  
207 currently monitored.

208 *GSSB response:* The reference to the 'destination of outputs' in Disclosure 306-1 has been removed as part  
209 of overall improvements to the disclosure.

## 210 **d) Process flow illustrations**

211 Some respondents confirmed that the sample process flow illustrations were clear and helpful in  
212 reporting on Disclosure 306-1.

213 Some respondents explicitly commented that these illustrations were not helpful at the level  
214 presented in the exposure draft. The respondents mentioned that the diagrams were "too simple"  
215 and did not reflect the reality of complex operations and product systems, and therefore questioned  
216 the value and feasibility of reporting these and the insight this would provide.

217 Changes were suggested in relation to the accuracy and consistency of the illustrations. General  
218 improvements and new content were also suggested.

219 *GSSB response: The requirement to report a process flow has been changed into a recommendation. This*  
220 *information complements the narrative information required under Disclosure 306-1. Improvements have*  
221 *been made to the illustrations taking up the suggestions made by respondents.*

## 222 Disclosure 306-2 Management of waste-related impacts

223 Overall, 71 comments were received on this disclosure from 36 respondents. The main themes  
224 included value chain information, addressing impacts through waste prevention and circularity, and  
225 goals and targets. Some respondents explicitly commented that the requirements in this disclosure  
226 were clear, understandable, and feasible to report.

### 227 a) Structure of the disclosure and its requirements

228 A few respondents flagged that the disclosure had too many requirements at “too high a level”,  
229 which “distracts from the fundamental importance of knowing, managing, and tracking material waste  
230 data”. The respondents flagged that the relationship of this disclosure to Disclosure 306-1 was  
231 unclear. It was also unclear whether the disclosure required reporting of quantitative data.

232 *GSSB response: Disclosure 306-2-a on reporting a description of significant waste-related impacts and*  
233 *Disclosure 306-2-c on reporting why the organization does not address significant waste-related impacts*  
234 *have been removed as this information is covered under the requirements in GRI 103: Management*  
235 *Approach 2016.*

236 *Disclosure 306-2-b (new Disclosure 306-2-a) has been revised to clearly require reporting how the*  
237 *organization manages significant waste-related impacts throughout the value chain with emphasis on waste*  
238 *prevention and circularity measures.*

### 239 b) How significant waste-related impacts are addressed

240 Many respondents expressed support for Disclosure 306-2-c on how significant waste-related  
241 impacts are addressed, and suggested improvements and new content for consideration related to  
242 circularity, stakeholder engagement, and governance.

243 *GSSB response: The list of examples of actions to manage significant waste-related impacts provided in the*  
244 *guidance has been reordered. The suggestions for additional examples were assessed and found to be either*  
245 *specific, restrictive, subjective, non-additive, or repetitive of examples in the exposure draft and requirements*  
246 *in GRI 103: Management Approach 2016. Consequently, no additional examples have been introduced.*

### 247 c) Goals and targets

248 Many respondents flagged that a further requirement to report progress on goals and targets was  
249 necessary to understand the extent to which the goals and targets have been achieved, or progress  
250 has been made towards achieving them, as well as what helps or hinders the organization in  
251 achieving these.

252 A few respondents requested clarity on whether reporting on goals and targets should be qualitative  
253 or quantitative.

254 A few other respondents requested the expectation on the boundary for setting goals and targets  
255 (e.g., group-level goals) and commented that goals and targets for waste reduction and waste  
256 prevention would be specifically challenging to report if waste generated externally is to be included.

257 Some respondents suggested clarifications and new content for consideration.

258 Feedback from regional workshops confirmed that the information about whether goals and targets  
259 are achieved is valuable, as is guidance on setting these and information on the context within which  
260 these are set.

261 GSSB response: The relationship between the information on goals and targets required under this disclosure  
262 and the information required under GRI 103: Management Approach 2016 has been clarified in the  
263 guidance. A new requirement has been introduced (new Disclosure 306-2-d-ii) on explaining why any goals  
264 and targets have not been achieved. No other changes have been made as the remaining suggestions made  
265 by respondents are either covered under GRI 103: Management Approach 2016 or GRI 101: Foundation  
266 2016.

#### 267 **d) Explanation for not managing significant waste-related impacts**

268 Few respondents commented that organizations will only report impacts that they successfully  
269 manage and will not report impacts that they do not manage. One respondent suggested removing  
270 the requirement for this explanation until the reporting on impacts that are managed has matured.

271 GSSB response: The requirement to report an explanation for not managing significant waste-related impacts  
272 has been removed so as not to set an expectation that some impacts can be left unmanaged.

### 273 Disclosure 306-3 Waste managed

274 Overall, 88 comments were received on this disclosure from 38 respondents. The main themes  
275 included waste management methods, feasibility of reporting onsite and offsite waste management,  
276 waste streams, waste prevention, effluents, and transboundary movement of waste. Some  
277 respondents explicitly commented that the requirements in the disclosure were clear,  
278 understandable, and feasible to report.

#### 279 **a) Waste streams**

280 Some respondents raised concerns about the value of reporting information on how all waste is  
281 managed without an understanding of how each waste stream is managed. The respondents  
282 mentioned that this level of reporting would be too generic and would not reveal information about  
283 risks and opportunities, which is especially relevant for hazardous waste. A few respondents  
284 questioned whether and how to report outputs other than waste, especially if these are reused  
285 within the company.

286 Feedback from the regional workshops suggested the inclusion of a new requirement on regulatory  
287 limits for hazardous waste to understand if these limits are being exceeded.

288 GSSB response: The feedback on reporting how specific waste streams are managed has been  
289 acknowledged. No change has been implemented to mandate reporting on how each waste stream is  
290 managed. It is expected that the organization will identify waste streams that lead to significant waste-  
291 related impacts as part of its materiality assessment and its reporting on its management approach. The  
292 Standard does not preclude the organization from reporting on how it manages specific waste streams.  
293 Reporting on hazardous waste management is mandatory in the Standard.

294 The organization is required to report on any waste that it generates or manages. Outputs that are not  
295 waste and are reused are considered waste prevention and can be reported under clause 2.3 in Disclosure  
296 306-4.

297 No requirement has been introduced to report on whether regulatory limits for hazardous waste  
298 management are exceeded as this is covered in GRI 307: Environmental Compliance 2016.

299 **b) Waste management methods**

300 Many respondents suggested considering the circular economy and distinguishing between the most  
301 preferable practices and operations in the waste management hierarchy, such as waste prevention  
302 and recovery, and the least preferable operations, such as incineration and landfilling, which are not  
303 part of the concept of the circular economy.

304 One respondent suggested removing a reference to specific waste management methods in the  
305 requirement or making them a recommendation, since they might not always align with local,  
306 national, or international standards. Another respondent suggested including a description of the  
307 waste management methods to allow comparability of reported information.

308 A few respondents suggested including an illustration of the waste management hierarchy. One  
309 respondent suggested requiring a cost-benefit analysis of the waste management methods.

310 *GSSB response:* The requirements for reporting preparation for reuse, recycling, and other recovery, which  
311 are the most preferable operations in the waste management hierarchy, have been included in a separate  
312 disclosure (new Disclosure 306-4), to distinguish them from the least preferable operations of incineration  
313 and disposal (new Disclosure 306-5). The terms 'recycling', 'preparation for reuse', 'other recovery',  
314 'incineration', and 'landfilling' have been retained to enable comparability of data.

315 A cost-benefit analysis of the waste management methods has not been added as a requirement as this is  
316 outside of the scope of this Standard. A description of the waste management hierarchy has been included in  
317 the guidance to Disclosure 306-4, which clarifies the prioritization of the waste management operations.

318 i. Recycling

319 Some respondents suggested distinguishing between different types of recycling operations as their  
320 environmental impacts and contributions to circular economy are different. A few respondents  
321 suggested adding the following types of recycling: closed loop recycling, open loop recycling,  
322 downcycling and upcycling, mechanical recycling, and chemical recycling of biowaste to feedstock.

323 Reporting on efficiency of recycling was suggested to balance the trade-off with potential  
324 environmental and health impacts. One respondent suggested combining reuse and recycling as the  
325 difference between the two was unclear. Another respondent requested a clearer distinction  
326 between 'recycling' and 'recovery'. One respondent cautioned against the risk of negative means to  
327 achieve recycling (e.g., deliberately shortening life spans of products or materials). A few  
328 respondents suggested aligning the definition of 'recycling' with that in the European Union Waste  
329 Framework Directive.

330 *GSSB response:* The definition of 'recycling' has been revised to clarify how it relates to 'recovery' and  
331 distinguish it from other recovery operations. Examples of types of recycling operations have been added in  
332 the guidance to Disclosures 306-4-b-ii and 306-4-c-ii. Wherever possible, definitions, including of 'recycling',  
333 have been aligned to global intergovernmental instruments.

334 ii. Reuse

335 A few respondents flagged that 'reuse' should be distinguished from 'preparation for reuse'. The  
336 respondents mentioned that if a product or material has not become waste and is directly reused,  
337 this qualifies as waste prevention. 'Preparation for reuse' refers to products and materials that have  
338 already become waste. A few respondents suggested adding the following new categories under  
339 reuse: refurbishing/repairing for direct reuse, remanufacturing, salvaging for component reuse.

340 *GSSB response:* The category of 'reuse' has been replaced with 'preparation for reuse', as per the feedback  
341 raised by respondents. Some of the suggested examples of recovery operations have been added in the  
342 guidance to Disclosures 306-4-b-iii and 306-4-c-iii.

343 iii. Other recovery

344 A few respondents suggested clarifying whether waste-to-energy is to be reported under this  
345 category. The respondents suggested allowing the organization to specify the type of recovery.  
346 Minor editorial improvements were suggested to the definition.

347 *GSSB response:* The definition of ‘recovery’ has been revised to clarify that it does not include energy recovery  
348 (‘waste-to-energy’). Examples of recovery operations have been added in the guidance to Disclosures 306-4-  
349 b-iii and 306-4-c-iii.

350 iv. Incineration

351 A few respondents commented that the definition of ‘incineration’ was too generic and that it  
352 required a link to temperatures and the ISO definition.

353 *GSSB response:* It has been acknowledged that the definition of ‘incineration’ is generic. The definition is  
354 based on the United Nations (UN) Glossary of Environmental Statistics, Studies and Methods, Series F,  
355 No.67, 1997. The reference to temperatures is not considered essential to the definition.

356 v. Landfilling

357 A few respondents suggested distinguishing between landfill sites near waterbodies and coastal  
358 regions, and between sanitary landfills and dumps, that contribute to leakage and litter with no  
359 protection for soil, air, and water.

360 *GSSB response:* The definition of ‘landfilling’ has been revised to refer to sanitary landfills. A note has been  
361 added to the definition to clarify that it excludes uncontrolled waste disposal such as open burning and  
362 dumping.

363 vi. Other waste management methods

364 A few respondents suggested clarifying whether composting and emerging waste treatment methods,  
365 such as anaerobic digestion and gasification, are to be reported under this category.

366 *GSSB response:* The ‘other’ category has been removed from the list of operations to divert waste from  
367 disposal, as most operations fall under one of these three categories: ‘preparation for reuse’, ‘recycling’, or  
368 ‘other recovery’. ‘Composting’ and ‘anaerobic digestion’ have been added in the guidance to Disclosures  
369 306-4-b-ii and 306-4-c-ii as examples of types of recycling operations.

370 **c) Onsite and offsite waste managed**

371 Some respondents commented that it would not be feasible or relevant for them to report the  
372 distinction between waste managed onsite and waste managed offsite. The respondents mentioned  
373 that the accuracy of this information would be low, and the value of this information would not  
374 justify the reporting burden it would incur to collect it, especially for reporters with operations in  
375 several countries. Sourcing data from waste management organizations would be challenging and  
376 would present a risk of double counting if the same waste management organizations report on the  
377 Standard. A few respondents suggested making this requirement a recommendation.

378 It was flagged that the formulation of Disclosure 306-3-d-i, “[...] waste managed by the reporting  
379 organization [...] onsite or offsite” contradicted the definition of ‘offsite’ as “outside the physical or  
380 administrative perimeter of the organization”, since waste managed by the reporting organization  
381 cannot be managed outside of the administrative perimeter of the organization.

382 *GSSB response:* The requirement to report onsite and offsite waste management has been revised. The  
383 requirement now requires reporting the total waste diverted from disposal onsite and offsite, and the total  
384 waste directed to disposal onsite and offsite, without further information on who manages the waste onsite  
385 and offsite. The ability of the reporting organization to report this information shows the extent to which it  
386 knows how its waste is managed. Together with contextual information on the type of waste managed and

387 the location of the organization, the information on onsite and offsite waste management will provide insight  
388 into the various levels of risk associated with managing this waste.

#### 389 **d) Waste streams**

390 Some respondents flagged that it was unclear what is to be reported under a 'waste stream' (e.g.,  
391 components, materials, elements, specific chemicals) and requested more guidance and examples of  
392 waste stream categories. Respondents suggested requiring explicit reporting on biological waste  
393 (with specific emphasis on food waste), plastic waste, and wood waste, and suggested adding  
394 "unconventional waste streams" (e.g., waste from demolition of structures or from natural disasters)  
395 as a waste stream category.

396 *GSSB response:* The term 'waste stream' has been replaced with 'waste composition'. An explanation of  
397 waste composition has been included in the guidance of the relevant disclosures. No specific waste streams  
398 or materials have been specified in the requirements as this is subject to each organization's context and  
399 materiality assessment. References to food waste, plastic waste, electronic waste, and packaging waste as  
400 waste streams of significant concern have been added to the guidance throughout the Standard.

#### 401 **e) Waste prevention**

402 A few respondents flagged concerns about the feasibility of measuring waste prevention, as required  
403 in clause 2.2 in the exposure draft. The respondents mentioned that it would be difficult to attribute  
404 waste prevention to specific measures, and that the information reported would be subjective,  
405 inconsistent, and incomparable; a calculation methodology would be critical.

406 One respondent supported the inclusion of waste prevention as a preferred option in the waste  
407 management hierarchy. Another respondent mentioned that waste prevention demonstrates  
408 positive change and suggested making reporting on waste prevention a requirement.

409 Respondents suggested normalized or alternative indicators for waste prevention, such as waste  
410 prevention related to the unit of production.

411 *GSSB response:* The feedback on the feasibility of reporting quantitative information for waste prevention has  
412 been acknowledged. Complementing the qualitative information, reported on the actions taken by an  
413 organization to prevent waste generation, with quantitative information on the amount of waste prevented  
414 will improve the overall balance of the reported information. For this reason, reporting on waste prevention  
415 has been retained as aspirational, as a reporting recommendation. Information on calculating waste  
416 prevention has been added to the guidance.

#### 417 **f) Effluents**

418 A few respondents flagged that waste management practices in some sectors contradict the required  
419 compilation instruction to exclude effluent from reporting the waste managed and asked for more  
420 clarification or guidance on this. For example, some regulatory requirements obligate reporting  
421 wastewater removed from sites by a truck as waste. Respondents also mentioned it was unclear  
422 how to report wet organic waste.

423 *GSSB response:* The compilation instruction to exclude effluent has been revised. The revised wording  
424 specifies that the organization shall "exclude effluent, unless required by national legislation to be reported  
425 under total waste".

#### 426 **g) Transboundary movement of waste**

427 A few respondents raised the concern about the controversial issue of transboundary movement of  
428 waste and wanted to include it as a reporting requirement. It was noted that where transboundary  
429 movement of waste is necessary due to lack of adequate waste management facilities within the  
430 geographical boundary of the reporting organization, it would be challenging for the organization to

431 report how this waste is handled or how the organization contributes to circularity. Respondents  
432 also mentioned that waste trade (import and export) has economic impacts, so this information can  
433 be relevant/material to report.

434 Feedback from regional workshops confirmed the importance of transboundary movement of waste,  
435 especially in the context of Africa and Asia.

436 *GSSB response:* The concerns about reporting on transboundary movement of waste have been  
437 acknowledged. No requirements have been introduced to report this information, as transboundary  
438 movement of waste might be necessary on account of inadequate infrastructure to treat and dispose of  
439 waste at the point of generation. The requirements to report onsite and offsite waste recovery and waste  
440 disposal have been retained. 'Offsite' covers transboundary movement.

#### 441 **h) Units and normalized data**

442 Some respondents suggested including reporting of normalized indicators (e.g., intensity of total  
443 waste with reference to a benchmark in the industry, percentage of waste recycled, or waste  
444 produced per weight of product, per revenue or per surface area).

445 Some respondents raised concerns about the choice of weight as a unit and mentioned that it might  
446 not be feasible to report this given their industry practice (e.g., in the case of electronics).  
447 Respondents suggested alternative units (e.g., volume). One respondent expressed support for using  
448 weight as a unit. Another respondent suggested including a list of unit conversions in the annexes to  
449 support quantitative reporting of this information. One respondent suggested changing the unit to  
450 better reflect that waste is an economic opportunity (e.g., the revenues a company generates from  
451 selling its waste, or the savings from reduced volumes of waste that needs to be managed).

452 Feedback from regional workshops confirmed the need for flexibility in the reporting unit, as well as  
453 the need for reporting of normalized values.

454 *GSSB response:* A new disclosure has been added on waste generated (new Disclosure 306-3). This will  
455 enable information users to derive normalized values using the information reported under the other  
456 disclosures in the Standard. Weight has been retained as the unit to report waste to allow for data  
457 comparability. Where weight is not applicable as a unit, the organization can use another unit and the  
458 requirement on 'contextual information' to explain how the data has been compiled to comply with the  
459 [Reporting Principle 1.5 on accuracy in GRI 101: Foundation 2016](#).

#### 460 **i) Processes for understanding how waste is managed by a third party**

461 A few respondents questioned the feasibility and relevance of Disclosure 306-3-e which requires the  
462 organization to report the processes it has in place to understand how its waste is managed by a  
463 third party. The respondents mentioned that waste management is strictly regulated by national,  
464 regional, and local laws. Guidance is needed on the quantitative or qualitative information the  
465 organization would have to report under this disclosure.

466 A suggestion was made to subsume this requirement under Disclosure 306-2 and request a  
467 description of the processes to determine whether a waste management organization meets its  
468 legislative and contractual obligation to handle waste in an environmentally sound way. Another  
469 suggestion was to require organizations to show that they work with licensed waste operators with  
470 sound waste management practices.

471 *GSSB response:* The requirement to report the processes that the organization has in place to understand  
472 how a third party manages its waste has been retained, reworded, and moved to Disclosure 306-2 as part of  
473 the management approach disclosures. The disclosure is essential for understanding the level of control the  
474 organization assumes for waste sent to be managed by a third party.

475 **j) Mass balance**

476 A few respondents suggested the inclusion of reporting a mass balance as a recommendation to  
477 identify losses and differences between the weight of waste generated compared to waste managed,  
478 and to show a positive “waste footprint” in instances when they process waste from other  
479 industries.

480 *GSSB response:* No requirement to report a mass balance has been added. A new disclosure has been added  
481 on waste generated (new Disclosure 306-3) to allow information users to contrast this information with the  
482 information reported for waste that the organization diverts from disposal and waste that the organization  
483 directs to disposal. The example templates for presenting information for these disclosures have been  
484 adjusted to enable users to derive the mass balance.

485 **Definitions**

486 Overall, 106 comments were received on the definitions from 35 respondents. Respondents  
487 suggested improvements to existing definitions as well as adding new definitions. Some respondents  
488 explicitly commented that the definitions were sound and that no additional definitions or changes  
489 to existing ones were necessary.

490 **a) ‘Significant’ [waste-related] impact**

491 Many respondents suggested that ‘significant’ [waste-related] impact is a subjective term that would  
492 compromise the accuracy and comparability of the reported information. The respondents  
493 mentioned that it was unclear how an organization would know that its waste leads to a significant  
494 impact and how this information could be verified. Respondents flagged that the criteria for defining  
495 whether an input or output leads or could lead to a significant waste-related impact is incomplete  
496 and suggested additional criteria. It was pointed out that there is a risk that if the organization is  
497 unaware of a significant impact, or it does not deem an impact significant, the impact will not be  
498 reported.

499 Respondents pointed out that it is critical to understand the scope when determining significant  
500 impacts (i.e., whether to include impacts in the value chain, and whether to include positive and  
501 negative impacts), as it further defines the extent of information to be reported under Disclosure  
502 306-1.

503 Feedback from regional workshops confirmed the need for guidance and a threshold for identifying  
504 ‘significant’ [waste-related] impacts.

505 *GSSB response:* The concerns raised about the subjectivity of ‘significant’ as the qualifier for an impact have  
506 been acknowledged. No change has been implemented as the guidance for assessing an organization’s  
507 significant impacts is provided in [clause 1.3 in GRI 101: Foundation 2016](#). A definition of ‘impact’ has been  
508 added to the glossary in the Standard. Additional criteria to understand why inputs or outputs lead or could  
509 lead to significant waste-related impacts have been added in the guidance to Disclosure 306-1.

510 **b) ‘Waste’**

511 Many respondents highlighted potential conflicts between the definition of waste and how the term  
512 is used in the Standard. The respondents mentioned that the definition conflicts with Disclosure  
513 306-3, which includes recycling, reuse, and recovery as ‘waste’ management methods. This implies  
514 further use of items classified as ‘waste’. The definition disregards waste as a valuable material, limits  
515 its use to disposal and release, and does not consider the waste management hierarchy.

516 Respondents flagged that the definition should articulate at which point an item becomes waste and  
517 mentioned that it was unclear if certain items are to be deemed ‘waste’ or ‘inputs’ (e.g., mining ash  
518 used to make other products).

519 Respondents mentioned it was unclear whether the following should be considered as waste:  
520 sediments and other components received in raw water; byproducts (e.g., sludge in a wastewater  
521 treatment plant), and waste gas. A few respondents suggested that all material states of waste should  
522 be covered, including gas, liquid, and solid.

523 Respondents expressed support for Note I of the definition stating that reporters can define waste  
524 in accordance with national legislation at the point of generation. It was suggested that there should  
525 be a provision to refer to existing legislation, or in the absence of existing legislation, a definition or  
526 reference should be provided to the definition used by the reporter.

527 *GSSB response:* The range, variation, and inconsistency in the definition of the term ‘waste’ has been  
528 acknowledged. The definition has been aligned with the United Nations Environment Programme, Basel  
529 Convention on the Control and Transboundary Movements of Hazardous Wastes and Their Disposal, 1989.

530 The contradiction between the definitions of ‘waste’ and ‘reuse’ has been addressed by replacing ‘reuse’ with  
531 ‘preparation for reuse’. No contradiction between the definitions of ‘waste’ and ‘recycling’ and ‘recovery’ has  
532 been identified, as waste needs to be reprocessed (under recycling) or put to use or prepared to fulfill a  
533 function (under recovery), after which it ceases to be waste.

534 The relationship between inputs, outputs, and waste has been clarified in the guidance to Disclosure 306-1.

535 The scope of material states of waste has not been expanded to gas or liquid waste, as this is covered in  
536 emissions and effluents reporting.

537 The concept of circular economy has been acknowledged. The primary focus in the Standard is on waste that  
538 has been generated, taking into consideration that the current trends of waste generation and inevitable  
539 residue (waste) generation will still continue as part of any process or future circular economy system.

#### 540 **c) ‘Circularity’**

541 Some respondents noted that the aspect of ‘value retention’ was not sufficiently reflected in the  
542 definition of ‘circularity’ and suggested various improvements. A few respondents stated that  
543 ‘circularity’ is difficult to understand without reference to ‘waste’ or ‘resource’. One respondent  
544 noted that the definition is difficult to distinguish from the definitions of ‘recycling’ and ‘recovery’. A  
545 few respondents suggested changing the term to ‘circular economy’. One respondent suggested  
546 using the term ‘circular design’, as this would focus on strategies supporting a circular economy. One  
547 respondent suggested including a reference to resources provided by established circular economy  
548 organizations.

549 *GSSB response:* The defined term has been changed from ‘circularity’ to ‘circularity measures’, which is  
550 action-oriented and aligns with the requirements. The aspect of value retention has been strengthened and  
551 the difference between recycling and recovery has been clarified. No definition has been introduced for  
552 ‘circular economy’ as it is a generic concept that is still evolving and cannot be defined within the limited  
553 scope of this topic-specific Standard.

#### 554 **d) ‘Hazardous waste’**

555 A few respondents suggested adding references to other multilateral environmental agreements in  
556 the definition of ‘hazardous waste’ and cautioned that the definition would require periodic  
557 monitoring of updates to international instruments for new hazardous substances.

558 *GSSB response:* The feedback on including more references in the definition of ‘hazardous waste’ has been  
559 acknowledged. No additional references have been added as the United Nations Environment Programme  
560 Basel Convention is the key international authoritative instrument from which the definition is sourced. Note  
561 I to the definition includes a provision for defining waste based on national legislation. This would cover any  
562 additional domestic or internationally applicable definitions of hazardous waste falling outside of the scope of  
563 the Basel Convention.

564 **e) Additional terms proposed for definition**

565 The following additional terms were suggested to be included in the glossary: breakdown, by-  
566 product, composting, disposal, downstream, dump, emissions, medical waste, non-generated waste,  
567 preparation for reuse, product stewardship, refurbishing, remanufacture, upstream, waste stream,  
568 valorize, zero waste to landfill.

569 One respondent noted that 'mineralized waste', such as tailings, could be defined in a mining and  
570 metals sector supplement.

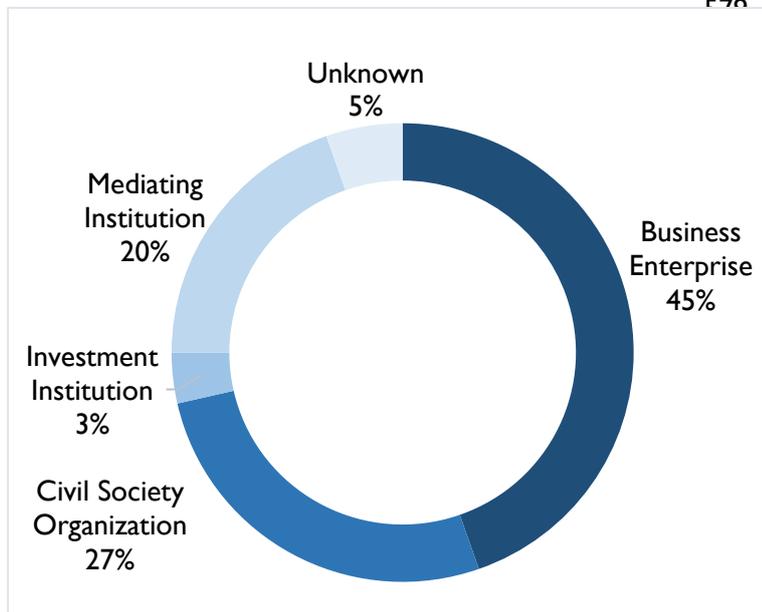
571 *GSSB response: Definitions for the terms 'disposal' and 'preparation for reuse' has been added to the*  
572 *glossary. No further definitions have been introduced. The terms breakdown, by-product, composting, dump,*  
573 *medical waste, product stewardship, refurbishing, remanufacture, and zero waste to landfill were deemed too*  
574 *specific or narrow to be defined within the scope of the Standard. The terms waste stream and valorize were*  
575 *deemed redundant or not applicable following the implemented changes. All other suggested terms are*  
576 *defined or explained in the GRI Standards (e.g., 'downstream', 'upstream', 'emissions').*

*1. Overview of public comment form questions*

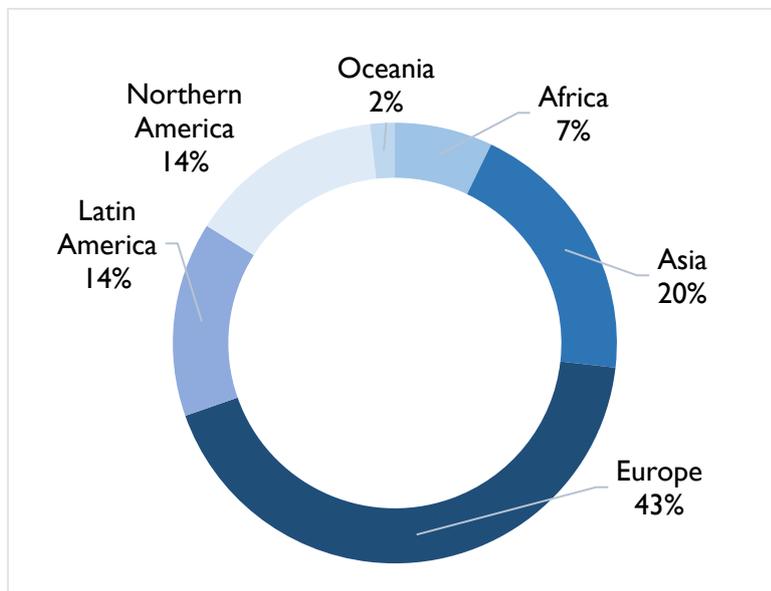
Number	Question
<b>Question 1 A.</b>	Are the requirements of Disclosure 306-1 clear and understandable? If not, please explain why not, and suggest any wording revisions or guidance.
<b>Question 1 B.</b>	Are there any elements of Disclosure 306-1 that you would find challenging to identify or report? If so, please explain what these are, provide a rationale for your comments, and suggest any wording revisions or guidance.
<b>Question 2 A.</b>	Are the requirements of Disclosure 306-2 clear and understandable? If not, please explain why not, and suggest any wording revisions or guidance.
<b>Question 2 B.</b>	Are there any requirements in Disclosure 306-2 that you would find challenging to report? If so, please explain why, and suggest any wording revisions or guidance
<b>Question 3 A.</b>	Are the requirements of Disclosure 306-3 clear and understandable? If not, please explain why not and suggest any wording revisions or guidance.
<b>Question 3 B.</b>	Are there any requirements or recommendations in Disclosure 306-3 that you would find challenging to report? If so, please explain why, and suggest any wording revisions or guidance.
<b>Question 4 A.</b>	Are these [process flow] diagrams [in the Annex] clear? If not, please explain what could improve clarity in the diagrams.
<b>Question 4 B.</b>	Are these [process flow] diagrams [in the Annex] helpful to assist with reporting your process flow as required in Disclosure 306-1? If not, please explain what could be improved in the diagrams to help you adequately report your process flow.
<b>Question 5.</b>	Do you have any comments on the proposed new terms and definitions?
<b>Question 6.</b>	Are there any additional terms in the draft Standard that need to be defined? If so, please provide a suggested definition or reference to an appropriate existing definition for the term(s).
<b>Question 7.</b>	Is there any information missing from GRI 306: Waste that is essential to understand and communicate an organization's waste-related impacts and how it addresses them?
<b>Question 8.</b>	Do you have any other comments or suggestions related to this draft Standard?

## 2. Public comment submissions by stakeholder constituency, and region

### 578 Representation of submissions by constituency



### Representation of submissions by region



### *3. List of regional workshops and webinars*

Location	Date	Number of attendees
Online webinar	16 May 2019	38
Online webinar	18 June 2019	246
Brazil	19 June 2019	42
Taiwan	19 June 2019	20
South Africa	25 June 2019	24
Hong Kong	3 July 2019	25
China (Beijing)	4 July 2019	21
China (Shanghai)	11 July 2019	28
<b>Total</b>		<b>444</b>