

**GRI 306: WASTE**  
2020

**GRI**  
**306**

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## About this Standard

<b>Responsibility</b>	This Standard is issued by the <a href="#">Global Sustainability Standards Board (GSSB)</a> . Any feedback on the GRI Standards can be submitted to <a href="mailto:standards@globalreporting.org">standards@globalreporting.org</a> for the consideration of the GSSB.
<b>Scope</b>	<i>GRI 306: Waste 2020</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.
<b>Normative references</b>	This Standard is to be used together with the most recent versions of the following documents.  <a href="#">GRI 101: Foundation</a> <a href="#">GRI 103: Management Approach</a> <a href="#">GRI Standards Glossary</a>  In the text of this Standard, terms defined in the Glossary are <u>underlined</u> .
<b>Effective date</b>	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.

# Introduction

## A. Overview

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

The GRI Standards are structured as a set of interrelated, modular standards. The full set can be downloaded at [www.globalreporting.org/standards/](http://www.globalreporting.org/standards/).

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

[GRI 101: Foundation](#)

[GRI 102: General Disclosures](#)

[GRI 103: Management Approach](#)

**GRI 101: Foundation is the starting point for using the GRI Standards. It has essential information on how to use and reference the Standards.**

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

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

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

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

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

## B. Using the GRI Standards and making claims

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

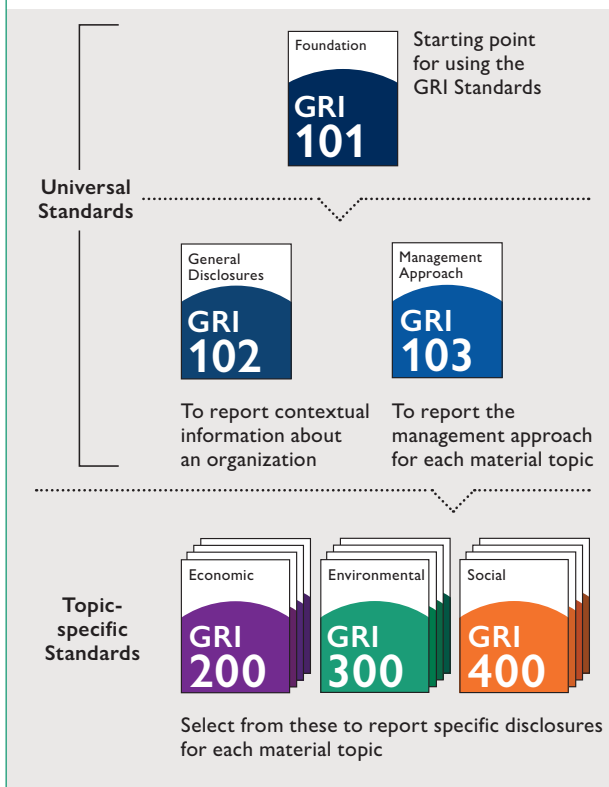
1. The GRI Standards can be used as a set to prepare a sustainability report that is in accordance with the Standards. There are two options for preparing a report in accordance (Core or Comprehensive), depending on the extent of disclosures included in the report.

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

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

See [Section 3 of GRI 101: Foundation](#) for more information on how to use the GRI Standards, and the specific claims that organizations are required to include in any published materials.

Figure 1  
Overview of the set of GRI Standards



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

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### C. Requirements, recommendations and guidance

The GRI Standards include:

**Requirements.** These are mandatory instructions. In the text, requirements are presented in **bold font** and indicated with the word 'shall'. Requirements are to be read in the context of recommendations and guidance; however, the organization is not required to comply with recommendations or guidance in order to claim that a report has been prepared in accordance with the Standards.

**Recommendations.** These are cases where a particular course of action is encouraged, but not required. In the text, the word 'should' indicates a recommendation.

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

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

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### D. Background context

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

*GRI 306* addresses the topic of waste.

Waste can be generated in the organization's own activities, for example, during the production of its products and delivery of services. It can also be generated by entities upstream and downstream in the organization's value chain, for example, when suppliers process materials that are later used or procured by the organization, or when consumers use the services or discard the products that the organization sells to them.

Waste can have significant negative impacts on the environment and human health when inadequately managed. These impacts often extend beyond locations where waste is generated and discarded. The resources and materials contained in waste that is incinerated or landfilled are lost to future use, which accelerates their depletion.

The United Nations recognizes the role of responsible consumption and production in achieving the Sustainable

Development Goals<sup>1</sup>. The targets under Goal 12, in particular, call on organizations to implement environmentally sound waste management and prevent and reduce waste through reuse and recycling.

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

The disclosures may also be used by organizations that manage waste generated by other organizations, such as public and private waste management organizations. In addition to this Standard, disclosures that relate to this topic can be found in:

- [GRI 301: Materials 2016](#)

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<sup>1</sup> United Nations (UN) Resolution, *Transforming our world: the 2030 Agenda for Sustainable Development*, 2015. (See in particular Goal 12: 'Ensure sustainable consumption and production patterns'.)

# GRI 306: Waste

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

- Management approach disclosures
  - Disclosure 306-1 Waste generation and significant waste-related impacts
  - Disclosure 306-2 Management of significant waste-related impacts
- Topic-specific disclosures
  - Disclosure 306-3 Waste generated
  - Disclosure 306-4 Waste diverted from disposal
  - Disclosure 306-5 Waste directed to disposal

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## 1. Management approach disclosures

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

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

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

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### Reporting requirements

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

## Disclosure 306-1

### Waste generation and significant waste-related impacts

#### Reporting requirements

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.

Disclosure  
306-1

#### Reporting recommendations

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

#### Guidance

##### Background

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

##### Guidance for Disclosure 306-1

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

The organization can assess and report whether inputs, activities, and outputs lead or could lead to significant 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.
- Types of activities that lead to significant quantities of waste generation or to generation of hazardous waste.

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

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

- product or service category that the inputs and outputs relate to;
- business units or facilities that procure the inputs, or whose activities produce the outputs;

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## Disclosure 306-1

continued

- categories of upstream and downstream activities that produce the outputs (for examples of upstream and downstream categories, see the guidance for Disclosure 302-2 in [GRI 302: Energy 2016](#)).

### *Guidance for clause 1.2*

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

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

- actions taken to prevent waste generation (Disclosure 306-2);
- composition of waste generated (Disclosure 306-3);
- recovery operations used to divert waste from disposal (Disclosure 306-4);
- disposal operations (Disclosure 306-5).

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

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

# Disclosure 306-2

## Management of significant waste-related impacts

### 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. 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:
  - Setting policies for procurement from suppliers that have sound waste prevention and waste management criteria.
  - Engaging in or setting up industrial symbiosis as a result of which the organization's waste or other outputs (e.g., by-products from production) become inputs for another organization.
  - Participating in a collective or individual extended producer responsibility scheme or applying product stewardship, which extends the producer's responsibility for a product or service to its end of life.
  - Transitioning to and applying new business models, such as product service systems that use services instead of products to meet consumer demand.
  - Engaging in or setting up product take-back schemes and reverse logistics processes to divert products and materials from disposal.
- End-of-life interventions:
  - Establishing and improving facilities for waste management, including facilities for the collection and sorting of waste.



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## Disclosure 306-2

continued

- Recovering products, components, and materials from waste through preparation for reuse and recycling.
- Engaging with consumers to raise awareness about sustainable consumption practices, such as reduced purchasing of products, product sharing, exchange, reuse, and recycling.

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

### *Guidance for Disclosure 306-2-b*

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

### *Guidance for Disclosure 306-2-c*

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

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

## 2. Topic-specific disclosures

### Disclosure 306-3

#### Waste generated

##### Reporting requirements

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.

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

- 2.1.1 exclude effluent, unless required by national legislation to be reported under total waste;
- 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 Appendix [Tables](#).

###### 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 precipitation or evaporation, leaks or losses, or other modifications to the waste. In the context of this Standard, leaks result from physical or technical failures (e.g., a trail of waste from a waste collection truck), while losses result from inadequate security measures or administrative failures (e.g., theft or lost records).

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

See references 1, 4, 10, and 11 in the [References](#).

## Disclosure 306-4

### Waste diverted from disposal

#### Reporting requirements

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.

Disclosure  
306-4

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

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

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

#### Reporting recommendations

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

#### Guidance

##### Background

An organization's choice of operations to manage waste shows how it addresses significant waste-related impacts. The options to manage waste can be informed by the waste management hierarchy, which orders operations to manage waste from the most preferable to the least preferable. The waste management hierarchy prioritizes waste prevention, followed by recovery operations that divert waste from being sent to disposal, such as preparation for reuse, recycling, and other recovery operations.

##### Guidance for Disclosure 306-4

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

##### Guidance for Disclosure 306-4-a

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

- the type of waste, such as hazardous waste or non-hazardous waste;

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## Disclosure 306-4

continued

- 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).

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

When reporting on Disclosures 306-4-b-ii and 306-4-c-ii, the organization can specify the type of recycling operations, such as downcycling, upcycling, composting, or anaerobic digestion.

Besides preparation for reuse and recycling, the organization can report the other types of recovery operations it uses under Disclosures 306-4-b-iii and 306-4-c-iii, such as repurposing or refurbishment.

### *Guidance for Disclosure 306-4-d*

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

### *Guidance for Disclosure 306-4-e*

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

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

### *Guidance for clause 2.3*

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

See reference 1 in the [References](#).

## Disclosure 306-5

### Waste directed to disposal

#### Reporting requirements

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.

Disclosure  
306-5

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

- 2.4.1 exclude effluent, unless required by national legislation to be reported under total waste;
- 2.4.2 use 1000 kilograms as the measure for a metric ton.

#### Guidance

##### Background

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

##### Guidance for Disclosure 306-5

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

##### Guidance for Disclosure 306-5-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).

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## Disclosure 306-5

continued

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

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

### *Guidance for Disclosure 306-5-d*

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

### *Guidance for Disclosure 306-5-e*

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

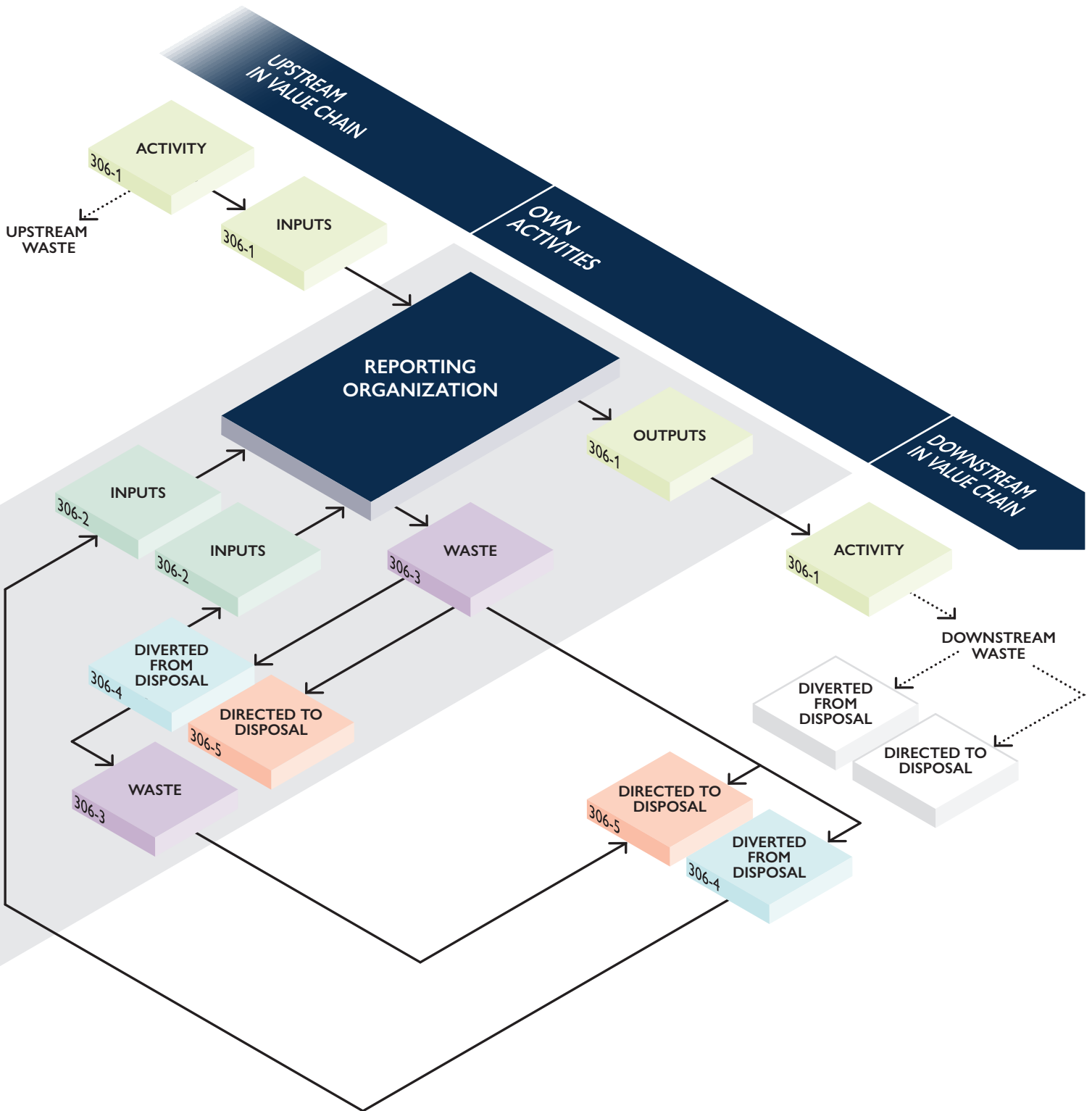
To help understand how the data has been compiled, the organization can specify whether the data has been modeled or sourced from direct measurements, such as waste transfer notes from contracted waste collectors, external assurance, or audits of waste-related data.

# Appendix

Process flow examples (clause 1.2)

Template examples for presenting information for  
Disclosures 306-3, 306-4, and 306-5

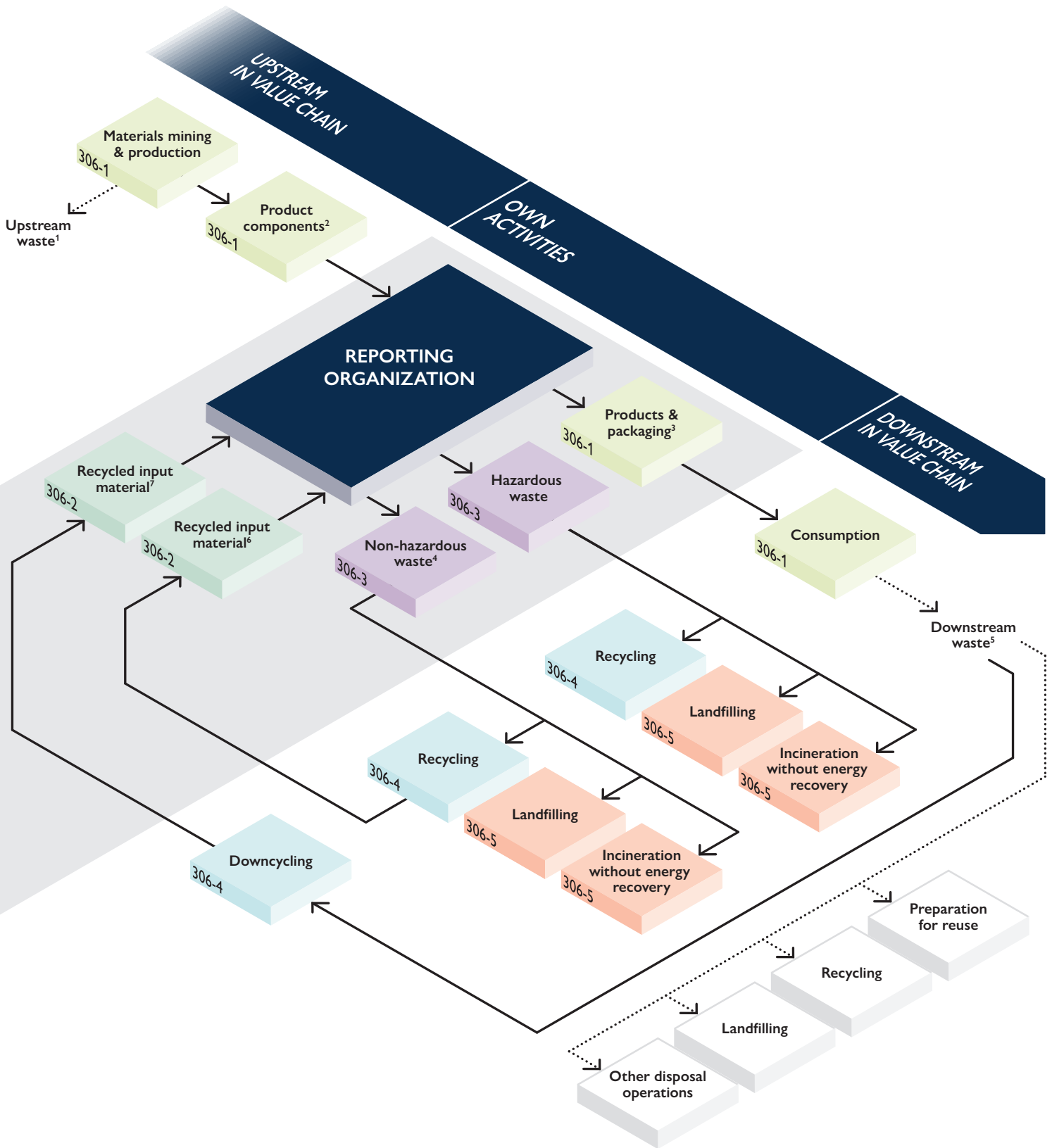
# Process flow A. Generic example



<p>Movement of inputs and outputs through the organization's value chain</p>		<p>Box titles can refer to reporting requirements in the disclosures</p>
<p>Numbers refer to respective disclosures with specific reporting requirements</p>		<p>Limited information available to the organization</p>

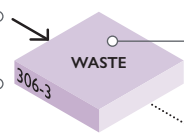


# Process flow B. Electronic consumer goods manufacturer



Movement of inputs and outputs through the organization's value chain

Numbers refer to respective disclosures with specific reporting requirements

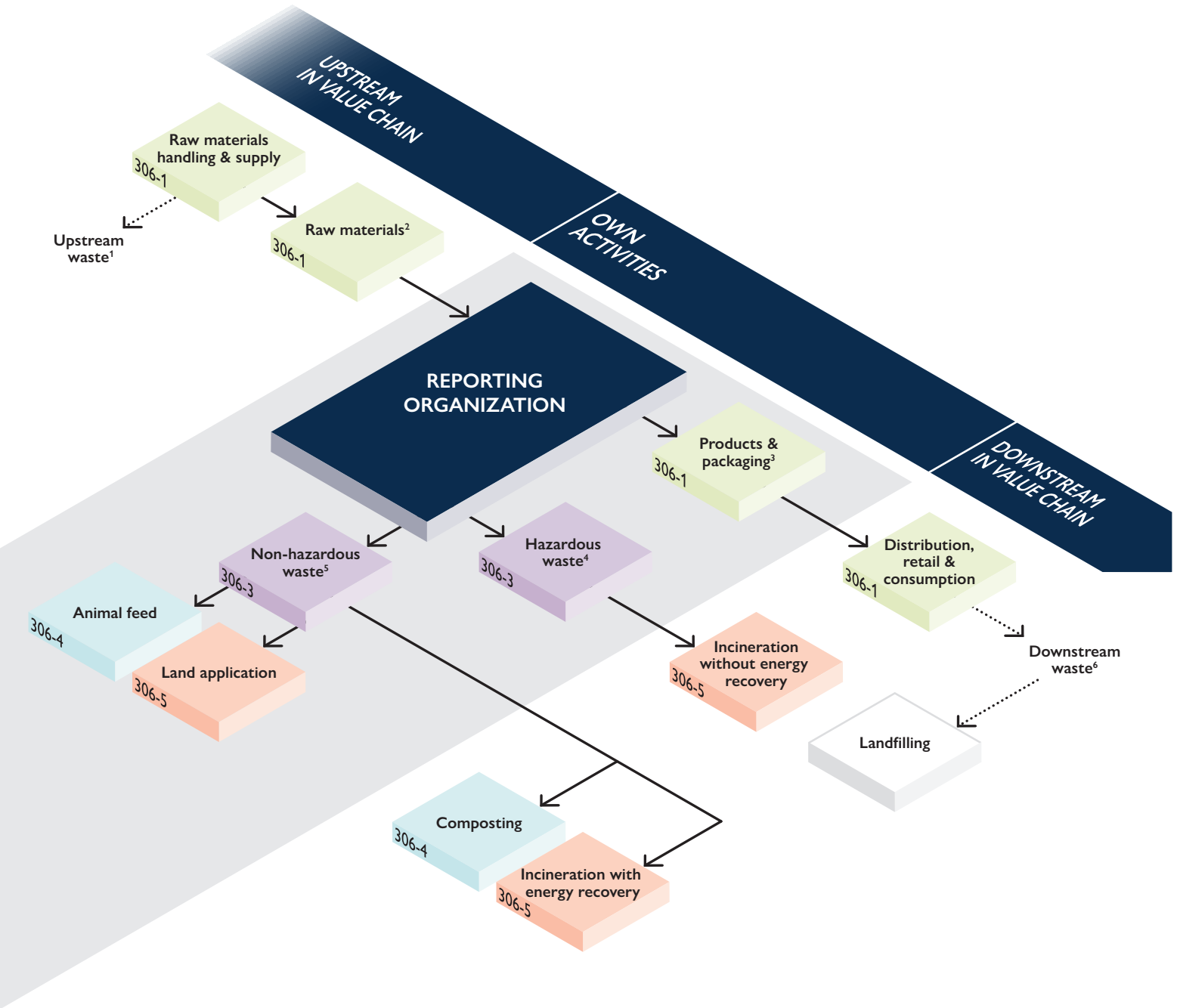


Box titles can refer to reporting requirements in the disclosures

Limited information available to the organization

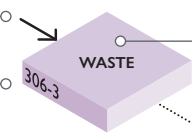
- 1 bauxite residue
- 2 aluminium, lead, copper
- 3 electronic product, paper box
- 4 metal scrap, silicon
- 5 WEEE
- 6 recycled copper
- 7 recycled plastic

# Process flow C. Food products manufacturer



Movement of inputs and outputs through the organization's value chain

Numbers refer to respective disclosures with specific reporting requirements

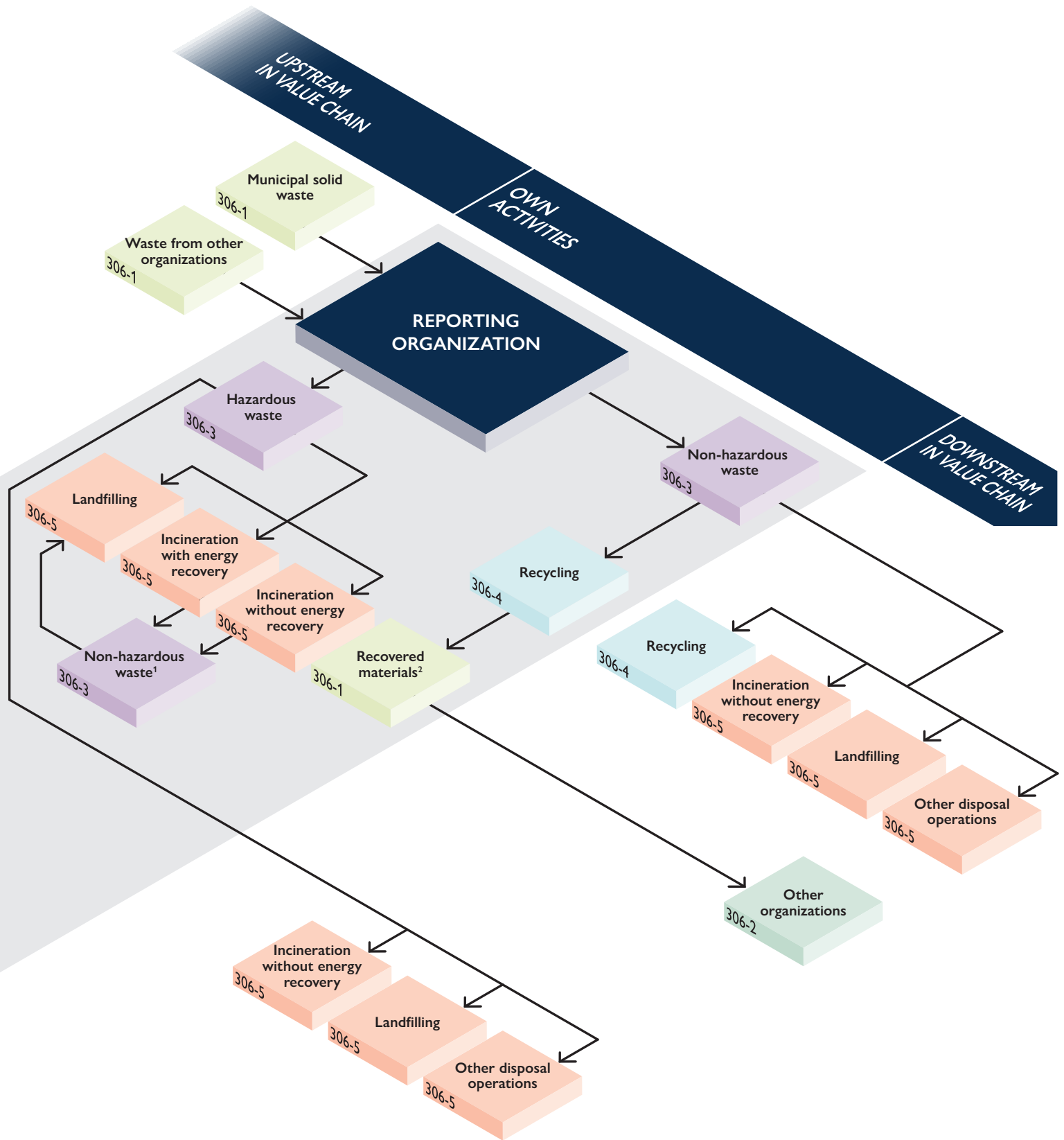


Box titles can refer to reporting requirements in the disclosures

Limited information available to the organization

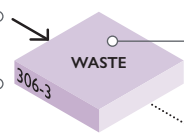
- 1 spoiled fruit
- 2 fresh fruit
- 3 food product, plastic wrap
- 4 spoiled fruit
- 5 inedible parts
- 6 food waste and packaging waste

# Process flow D. Waste management organization



Movement of inputs and outputs through the organization's value chain

Numbers refer to respective disclosures with specific reporting requirements



Box titles can refer to reporting requirements in the disclosures

Limited information available to the organization

1 bottom ash residue  
 2 glass shards, baled paper, plastic granulate, metal scrap, high quality wood, mineral granulates

## Template examples for presenting information for Disclosures 306-3, 306-4, and 306-5

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

	Waste generated	Waste diverted from disposal	Waste directed to disposal
<b>Waste composition</b>			
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)
<b>Total waste</b>	<b>t (306-3-a)</b>	<b>t (306-4-a)</b>	<b>t (306-5-a)</b>

	Onsite	Offsite	Total
<b>Hazardous waste</b>			
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)
<b>Total</b>			<b>t (306-4-b)</b>
<b>Non-hazardous waste</b>			
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)
<b>Total</b>			<b>t (306-4-c)</b>
<b>Waste prevented</b>			
Waste prevented			t (clause 2.3)

Table 3. Waste directed to disposal by disposal operation, in metric tons (t)			
	Onsite	Offsite	Total
<b>Hazardous waste</b>			
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)
<b>Total</b>			<b>t (306-5-b)</b>
<b>Non-hazardous waste</b>			
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)
<b>Total</b>			<b>t (306-5-c)</b>

# Glossary

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

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

## baseline

starting point used for comparisons

**Note 1:** In the context of energy and emissions reporting, the baseline is the projected energy consumption or emissions in the absence of any reduction activity.

## circularity measures

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

## disposal

any operation which is not recovery, even where the operation has as a secondary consequence the recovery of energy

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

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

## effluent

treated or untreated wastewater that is discharged

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

## environmental laws and regulations

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

**Note 1:** Environmental issues can include those such as emissions, effluents, and waste, as well as material use, energy, water, and biodiversity.

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

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

## hazardous waste

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

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

## impact

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

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

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

## incineration

controlled burning of waste at high temperatures

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

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

## landfilling

final depositing of solid waste at, below, or above ground level at engineered disposal sites

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

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

## material topic

topic that reflects a reporting organization's significant economic, environmental and social impacts; or that substantively influences the assessments and decisions of stakeholders

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

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

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

## preparation for reuse

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

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

## product

article or substance that is offered for sale or is part of a service delivered by an organization

## product or service category

group of related products or services sharing a common, managed set of features that satisfy the specific needs of a selected market

## recovery

any operation wherein products, components of products, or materials that have become waste are prepared to fulfill a purpose in place of new products, components, or materials that would otherwise have been used for that purpose

**Note 1:** Preparation for reuse and recycling are examples of recovery operations.

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

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

## recycling

reprocessing of products or components of products that have become waste, to make new materials

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

## sector

subdivision of an economy, society or sphere of activity, defined on the basis of some common characteristic

**Note:** Sector types can include classifications such as the public or private sector, and industry specific categories such as the education, technology, or financial sectors.

## service

action of an organization to meet a demand or need

## stakeholder

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

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

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



## supplier

organization or person that provides a product or service used in the supply chain of the reporting organization

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

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

- Brokers: Persons or organizations that buy and sell products, services, or assets for others, including contracting agencies that supply labor.
- Consultants: Persons or organizations that provide expert advice and services on a legally recognized professional and commercial basis. Consultants are legally recognized as self-employed or are legally recognized as employees of another organization.
- Contractors: Persons or organizations working onsite or offsite on behalf of an organization. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors.
- Distributors: Persons or organizations that supply products to others.
- Franchisees or licensees: Persons or organizations that are granted a franchise or license by the reporting organization. Franchises and licenses permit specified commercial activities, such as the production and sale of a product.
- Home workers: Persons at home or in other premises of their choice, other than the workplace of the employer, who perform work for remuneration and which results in a product or service as specified by the employer, irrespective of who provides the equipment, materials or other inputs used.
- Independent contractors: Persons or organizations working for an organization, a contractor, or a sub-contractor.
- Manufacturers: Persons or organizations that make products for sale.
- Primary producers: Persons or organizations that grow, harvest, or extract raw materials.
- Sub-contractors: Persons or organizations working onsite or offsite on behalf of an organization that have a direct contractual relationship with a contractor or sub-contractor, but not necessarily with the organization. A sub-contractor can contract their own workers directly or contract independent contractors.
- Wholesalers: Persons or organizations that sell products in large quantities to be retailed by others.

## value chain

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

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

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

## waste

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

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

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

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

# References

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

## **Authoritative intergovernmental instruments:**

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

## **Other relevant references:**

9. United Nations Environment Programme (UNEP), *Global Waste Management Outlook*, 2015.
10. United Nations Environment Programme (UNEP), *Guidelines for National Waste Management Strategies: Moving from Challenges to Opportunities*, 2013.
11. World Resources Institute (WRI), *Food Loss and Waste Protocol*, <https://flwprotocol.org/>, accessed 19 May 2020.

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