



UPDATED REPORTING STANDARD

GRI 306: Waste 2020

BEST PRACTICE FOR MEASURING AND REPORTING ON WASTE

The amount of waste that is generated continues to increase, affecting the environment and human health globally. It also accelerates the depletion of resources and materials. A comprehensive understanding of the causes of waste-related impacts and where in the value chain waste is generated can help organizations prevent waste at the source and unlock circularity opportunities.

GRI's new reporting standard on waste enables organizations to better understand their waste impacts and to communicate them. The Standard was developed by an expert multi-stakeholder project working group, overseen by the Global Sustainability Standards Board (GSSB). It reflects internationally agreed best practice, as well as recent developments in waste management and reporting.

KEY FEATURES OF GRI 306: WASTE 2020

- Helps provide a comprehensive overview of waste-related impacts of activities, products and services.
- Introduces a stronger relationship between materials and waste, so as to help organizations understand how procurement, design, and use of materials lead to waste-related impacts.
- Enables organizations to identify and report on circularity and waste prevention opportunities and actions.
- Encourages organizations to assess waste generated throughout the value chain, prompting them to recognize responsibility for waste-related impacts upstream and downstream.
- Helps identify management decisions and actions that can lead to a systemic change.



GRI 306: WASTE 2020

The disclosures in the Standard give insight into the quantity and quality of waste generated and how it is managed.

Management approach disclosures require a narrative description of the causes of waste-related impacts and how the organization manages these impacts.

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

Disclosure 306-2 Management of significant waste-related impacts

Topic-specific disclosures require reporting information about the quantity of waste generated, its composition, and how it is recovered or disposed.

Disclosure 306-3 Waste generated

Disclosure 306-4 Waste diverted from disposal

Disclosure 306-5 Waste directed to disposal

WHY SHOULD ORGANIZATIONS USE THE WASTE STANDARD?

- To demonstrate how they are adopting a holistic, responsible and progressive approach to waste management.
- To improve transparency on the status of waste generation and management globally.
- To enable stakeholders make informed judgments about an organization's waste management practices and ambitions.
- To support the transition to a circular economy.

Download here
[GRI 306: Waste 2020](#)



GRI 306: Waste 2020 is part of the GRI Standards – the most widely adopted standards for sustainability reporting. The GRI Standards enable organizations of all sizes to report publicly on their economic, environmental, and social impacts – and show how they contribute to sustainable development. They are available for all organizations as a free public good at

www.globalreporting.org