GRI STANDARDS

GRI 306: Effluents and Waste 2016

Please note: Disclosures 306-1, 306-2, 306-4 and 306-5 in *GRI 306: Effluents and Waste 2016* are no longer in effect; they have been revised and superseded by *GRI 303: Water and Effluents 2018 and GRI 306: Waste 2020.*

Disclosure 306-3 *in GRI 306: Effluents and Waste 2016* remains in effect and will be revised as part of the GRI Topic Standard Project for Pollution.

Effective date: 1 July 2018

EFFECTIVE DATE: 1 JULY 2018

TOPIC STANDARD

306

GRI 306: Effluents and Waste 2016

Topic Standard

Disclosures 306-1, 306-2, 306-4, and 306-5 in *GRI 306: Effluents and Waste 2016* are no longer in effect and have been blacked out in this Standard. These disclosures have been revised and superseded by *GRI 303: Water and Effluents 2018* and *GRI 306: Waste 2020*.

Disclosure 306-3 in *GRI 306: Effluents and Waste 2016* remains in effect and will be revised as part of the GRI Topic Standard Project for Pollution.

Effective date
This Standard is effective for reports or other materials published on or after 1 July 2018

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Introduction

D. Background context

[redacted]

Spills of chemicals, oils, and fuels, among other substances, can potentially affect soil, water, air, biodiversity, and human health.

[redacted]

GRI 306: Effluents and Waste

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

[redacted]

• Disclosure 306-3 Significant spills

[redacted]

REQUIREMENTS

[redacted]

GUIDANCE

[redacted] **the reporting organization can also disclose expenditures on:**

- [redacted]
- **clean-up costs, including costs for remediation of spills as specified in Disclosure 306-3.**

2. Topic disclosures

[redacted]

[redacted]

a. [redacted]

i. [redacted]
ii. [redacted]
iii. [redacted]

b. [redacted]

[redacted]

[redacted]

[

[redacted]

Disclosure 306-3 Significant spills

REQUIREMENTS

The reporting organization shall report the following information:

a. Total number and total volume of recorded significant spills.

b. The following additional information for each spill that was reported in the organization's financial statements:

i. Location of spill;

ii. Volume of spill;

iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization).

c. Impacts of significant spills.

[redacted]

Glossary

This glossary provides definitions for terms used in this Standard. The organization is required to apply these definitions when using the GRI Standards.

The definitions included in this glossary 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.

S

significant spill
spill that is included in the organization's financial statements, for example due to resulting liabilities, or is recorded as a spill by the organization

spill
accidental release of a hazardous substance that can affect human health, land, vegetation, waterbodies, and groundwater

Bibliography

Authoritative instruments:
1. Basel Convention, 'Ban Amendment to the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal', 1995.

2. International Maritime Organization (IMO) Convention, 'Convention on the Prevention of Marine Pollution by Dumping of Wastes and Other Matter' (London Convention), 1972.

3. International Maritime Organization (IMO) Convention, 'International Convention for the Prevention of Pollution from Ships (Marpol)', 1973, as modified by the Protocol of 1978.

4. Ramsar Convention, 'The Convention on Wetlands of International Importance especially as Waterfowl Habitat', 1994.

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