



Barbara Strozzilaan 336
1083 HN Amsterdam
The Netherlands
gssbsecretariat@globalreporting.org

Basis for Conclusions for GRI 306: Waste 2020

Summary of public comments on the exposure draft and GSSB Responses

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Description This document sets out the significant issues from public comments received on the [exposure draft of GRI 306: Waste](#), 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.

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

GRI 306: Waste 2020 is available [here](#).

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About this document

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

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

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

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

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

Introduction

Objectives for the review of GRI 306

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

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

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

Scope of the public comment

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

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

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

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

Overview of public comment submissions

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

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

A total of 59¹ submissions from individuals and organizations were received via the public comment form, email, and the technical field test. These amounted to 456 separate comments.

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

For more detail, see:

- The full set of comments received via the public comment form and via email, available to download from the [GSSB website](#)
- [Annex 1](#) for an overview of questions
- [Annex 2](#) for a breakdown of public comment submissions by stakeholder constituency and region
- [Annex 3](#) for a list of regional workshops and online webinars

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

Basis for conclusions

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

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

Methodology for analyzing comments

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

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

- Majority – more than 50% of respondents
- Many – between 30-50% of respondents
- Some – between 5-30% of respondents
- Few – less than 5% of respondents

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

Significant issues and GSSB responses

Cross-cutting themes

a) Circularity

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

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

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

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

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

b) Value chain information

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

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

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

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

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

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

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

c) Informal sector

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

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

Disclosure 306-1 Process flow of inputs and outputs

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

a) Feasibility of reporting the process flow

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

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

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

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

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

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

b) Composition of inputs and outputs

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

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

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

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

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

c) Destination of outputs

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

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

d) Process flow illustrations

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

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

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

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

Disclosure 306-2 Management of waste-related impacts

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

a) Structure of the disclosure and its requirements

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

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

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

b) How significant waste-related impacts are addressed

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

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

c) Goals and targets

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

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

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

Some respondents suggested clarifications and new content for consideration.

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

GSSB response: The feedback on the value of reporting on goals and targets has been acknowledged. However, as part of their GRI 306: Waste 2020 [approval meeting on 26 March](#), the GSSB raised a concern that reporting requirements on goals and targets were repetitive of the requirements in GRI 103: Management Approach 2016. The reporting requirements in GRI 306: Waste 2020 were not considered to require information unique to waste reporting. For these reasons, the GSSB removed requirements to report on goals and targets from GRI 306: Waste 2020.

d) Explanation for not managing significant waste-related impacts

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

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

Disclosure 306-3 Waste managed

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

a) Waste streams

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

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

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

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

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

b) Waste management methods

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

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

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

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

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

i. Recycling

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

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

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

ii. Reuse

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

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

iii. Other recovery

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

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

iv. Incineration

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

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

v. Landfilling

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

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

vi. Other waste management methods

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

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

c) Onsite and offsite waste managed

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

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

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

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

d) Waste streams

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

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

e) Waste prevention

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

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

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

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

f) Effluents

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

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

g) Transboundary movement of waste

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

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

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

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

h) Units and normalized data

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

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

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

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

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

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

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

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

j) Mass balance

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

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

Definitions

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

a) ‘Significant’ [waste-related] impact

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

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

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

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

b) Waste

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

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

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

Respondents expressed support for Note 1 of the definition stating that reporters can define waste in accordance with national legislation at the point of generation. It was suggested that there should be a provision to refer to existing legislation, or in the absence of existing legislation, a definition or reference should be provided to the definition used by the reporter.

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

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

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

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

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

c) Circularity

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

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

d) Hazardous waste

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

GSSB response: The feedback on including more references in the definition of hazardous waste has been acknowledged. No additional references have been added as the United Nations Environment Programme Basel Convention is the key international authoritative instrument from which the definition is sourced. Note

I to the definition includes a provision for defining waste based on national legislation. This would cover any additional domestic or internationally applicable definitions of hazardous waste falling outside of the scope of the Basel Convention.

e) Additional terms proposed for definition

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

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

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

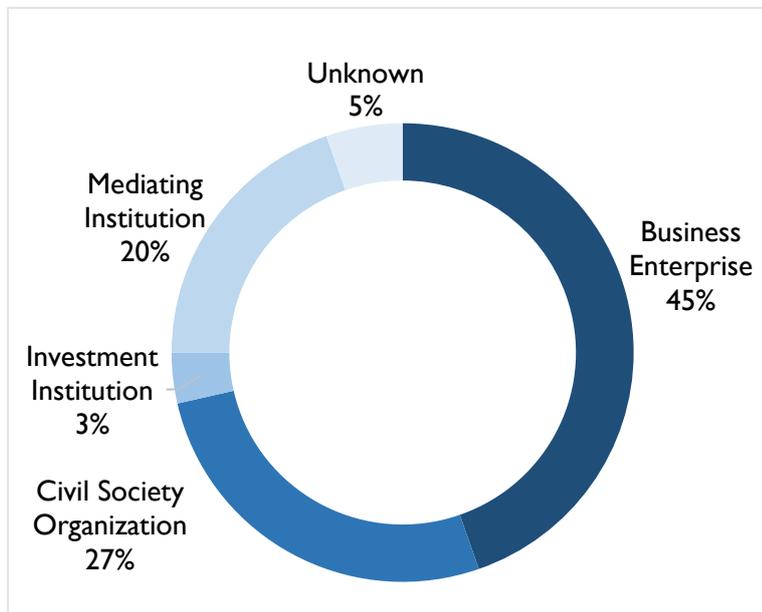
Annexes

1. Overview of public comment form questions

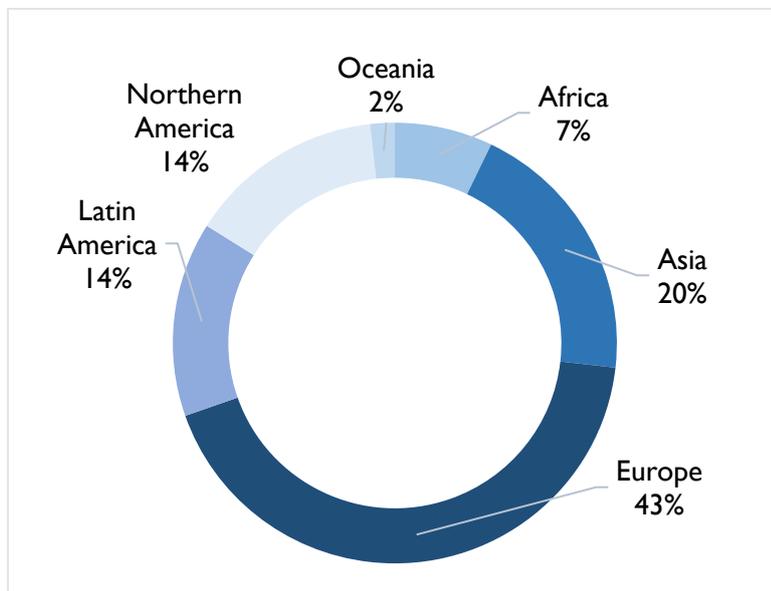
Number	Question
Question 1 A.	Are the requirements of Disclosure 306-1 clear and understandable? If not, please explain why not, and suggest any wording revisions or guidance.
Question 1 B.	Are there any elements of Disclosure 306-1 that you would find challenging to identify or report? If so, please explain what these are, provide a rationale for your comments, and suggest any wording revisions or guidance.
Question 2 A.	Are the requirements of Disclosure 306-2 clear and understandable? If not, please explain why not, and suggest any wording revisions or guidance.
Question 2 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
Question 3 A.	Are the requirements of Disclosure 306-3 clear and understandable? If not, please explain why not and suggest any wording revisions or guidance.
Question 3 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.
Question 4 A.	Are these [process flow] diagrams [in the Annex] clear? If not, please explain what could improve clarity in the diagrams.
Question 4 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.
Question 5.	Do you have any comments on the proposed new terms and definitions?
Question 6.	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).
Question 7.	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?
Question 8.	Do you have any other comments or suggestions related to this draft Standard?

2. Public comment submissions by stakeholder constituency, and region

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
Total		444