

# Exposure draft of GRI 306: Waste

1 May 2019

## *About this document*

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This exposure draft of GRI 306: Waste has been published for public comment by the [Global Sustainability Standards Board](#) (GSSB), the independent standard setting body of GRI.

In line with the [GSSB Due Process Protocol](#), a multi-stakeholder project working group was formed to develop content for the review of *GRI 306*.

The explanatory memorandum on the following pages summarizes the objectives of the review of *GRI 306* and the significant proposals contained within this exposure draft.

This draft is published for comment only and may change based on public feedback before its official release.

**This draft is being circulated for information purposes and, where requested, to gather comments and feedback from certain parties. In addition, any interested party can submit comments on the draft by 15 July 2019 using [this form](#).**

For more information, please visit the [GRI Standards website](#). If you have additional questions about the project, the exposure draft, or the public comment period, please send an email to [waste@globalreporting.org](mailto:waste@globalreporting.org).

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# Explanatory memorandum

This explanatory memorandum sets out the objectives of the review of waste disclosures in *GRI 306: Effluents and Waste 2016*, the significant proposals and changes contained within the exposure draft of GRI 306: Waste and a summary of the GSSB's involvement and views on the development of this draft.

## *Objectives for the review*

Between 2016 to 2018, the GSSB revised *GRI 303: Water 2016*. During this revision, several disclosures covering effluents in *GRI 306: Effluents and Waste 2016* were incorporated into the updated *GRI 303: Water and Effluents 2018*. This created the need to revise the remaining content in *GRI 306: Effluents and Waste 2016*, and update the disclosures to reflect the latest trends and practices in waste management.

A multi-stakeholder project working group (PWG) was formed to help revise *GRI 306: Effluents and Waste 2016*, as outlined in the [GSSB Due Process Protocol](#). The work of the PWG has led to the development of the draft Standard GRI 306: Waste. The scope of the revision has also included the review of relevant content from *GRI 301: Materials 2016*.

Key references used in the revision include international authoritative instruments, such as UN Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, EU Directive 2008/98/EC on Waste, EU Action Plan for the Circular Economy, and UN Guidelines for National Waste Management Strategies. The content is aligned with Goal 12 of the UN Sustainable Development Goals, which strives to achieve sustainable consumption and production.

For more information, please consult the [Project Proposal](#) and [Terms of Reference](#).

## *Significant proposals and changes*

The content of *GRI 306: Effluents and Waste 2016* has been revised in line with the project objectives in the [Project Proposal](#). Notable changes are summarized below:

**New waste-specific management approach disclosures.** These additional requirements are intended to complement the disclosures in *GRI 103: Management Approach*. They focus on understanding how the organization generates and manages waste with emphasis on significant impacts on the environment globally and in the host communities. See [Disclosure 306-1](#) and [Disclosure 306-2](#).

**Greater emphasis on the connection between materials and waste.** This provides a better understanding of how materials procurement and use affect the quantity and quality of waste generated.

**Greater emphasis on impacts in the value chain and how the organization manages these.** This prompts organizations to look at the full length of their value chain and understand where they cause or contribute to actual and potential impacts. It supports organizations with identifying the most effective actions to prevent waste generation and to mitigate and remediate the environmental and social impacts of waste that has already been generated.

**Introduction of the concepts of circularity and waste prevention.** This shifts the perception of waste from an 'unwanted burden' that needs to be efficiently managed after it has been created,

to viewing it as a source of valuable materials and an opportunity to change how organizations create products and services in ways that prevent waste generation.

**Reporting requirement on waste streams.** This assists in understanding any critical waste streams the organization generates or manages. See [Disclosure 306-3-a](#).

**Revised waste management methods.** The methods now better align with the waste management hierarchy. See [Disclosure 306-3-b](#) and [Disclosure 306-3-c](#).

**Reporting requirement on how the waste has been managed.** This highlights if the organization knows whether the waste has been managed appropriately once it leaves the organization's facilities. See [Disclosure 306-3-e](#).

**Removed disclosure on the transport of hazardous waste.** This disclosure lacked essential contextual information necessary to assess the negative or positive impact of transboundary movement of waste.

**Revised definitions.** The definitions align with international instruments and support reporters with compiling the data. See the [Annex](#).

**More extensive guidance throughout the draft.** This includes sample tables for reporting the data and illustrative schematic examples for how to report the process flow of inputs and outputs. See the [Annex](#).

## *GSSB involvement and views on the development of this draft*

The GSSB appointed one of its members as a sponsor for the review of *GRI 306: Effluents and Waste 2016*. The GSSB sponsor observed the PWG process and attended most of their meetings.

The GSSB confirmed its support for *GRI 306: Waste* when it voted to approve the draft for public exposure at its meeting on 25 March 2019.

The recording of the meeting can be accessed on the [GSSB website](#).

## *Note on reading this document*

This document includes generic text used in all GRI Standards. This text is highlighted in gray and cannot be changed – please do not comment on this text.

Underlined terms in the draft Standard indicate terms for which definitions have been provided. Some of these terms are already defined in the *GRI Standards Glossary* – these definitions cannot be changed. All proposed new definitions are provided in the Annex – these are open for review.

# GRI 306: Waste

## Contents

1	<b>Introduction</b> .....	<b>5</b>
3	<b>GRI 306: Waste</b> .....	<b>7</b>
4	<b>1. Management approach disclosures</b> .....	<b>7</b>
	Disclosure 306-1 Process flow of inputs and outputs.....	8
	Disclosure 306-2 Management of waste-related impacts.....	10
5	<b>2. Topic-specific disclosures</b> .....	<b>12</b>
	Disclosure 306-3 Waste managed.....	12
6	<b>Annexes</b> .....	<b>15</b>
7	Examples for presenting information for Disclosure 306-1.....	15
8	Figure 1. Process flow example for a primary producer (copper mining).....	16
9	Figure 2. Process flow example for a consumer goods manufacturer (electronic products).....	17
10	Figure 3. Process flow example for a waste management organization.....	18
11	Examples for presenting information for Disclosure 306-3.....	19
12	Table 1. Disclosure 306-3 (excluding Disclosure 306-3-d).....	19
13	Table 2. Disclosure 306-3-d.....	20
14	<b>Proposed new terms and definitions</b> .....	<b>21</b>

### 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</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 [tbc]. 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). These Standards are designed to be used by organizations to report about their [impacts](#) on the economy, the environment, and society.

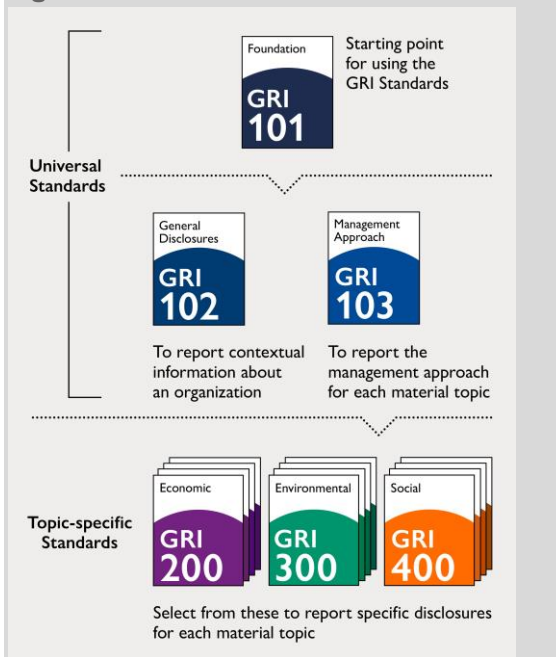
The GRI Standards are structured as a set of interrelated, modular standards. The full set can be downloaded at [www.globalreporting.org/standards/](http://www.globalreporting.org/standards/).

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.**

Figure I Overview of the set of GRI 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 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.

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.

## 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, an 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.

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

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

#### 99 **D. Background context**

100 In the context of the GRI Standards, the  
101 environmental dimension of sustainability  
102 concerns living and non-living natural systems,  
103 including land, air, water, and ecosystems.

104 *GRI 306* addresses the topic of [waste](#).

105 Waste generation is closely related to  
106 consumption and production patterns. Extraction  
107 and refinement of materials used as inputs to  
108 manufacture and package an organization's  
109 [products](#) and [services](#) can generate significant  
110 quantities of waste. The UN Sustainable  
111 Development Goals (SDGs) bring responsible  
112 consumption and production patterns to the fore  
113 of the global agenda. SDG 12 calls on  
114 organizations to implement environmentally  
115 sound management of waste, reduce waste  
116 generation through prevention, [recycling](#) and  
117 [reuse](#), and promote sustainable procurement  
118 practices.

119 The [impacts](#) of waste are widespread and can  
120 extend beyond locations where waste is  
121 generated and disposed. Air, water, and soil  
122 pollution caused by inadequately treated or  
123 disposed waste can have significant impacts on  
124 ecosystems and species, as well as on human  
125 health and well-being. Methane released from  
126 waste in landfills has a direct effect on climate  
127 change; hazardous waste can contaminate land  
128 and water or harm human health when manually  
129 handled.

130 At the same time, waste can be a source of  
131 valuable materials that can be [recovered](#) and  
132 [reused](#). This perspective enables organizations to  
133 design products and production processes so as  
134 to prevent waste generation and related negative  
135 impacts.

136 The disclosures in this Standard are designed to  
137 help an organization better understand and  
138 communicate its waste-related impacts, and how  
139 it manages them, including how it prevents waste  
140 generation through implementing [circularity](#)  
141 measures. The disclosures also encourage the  
142 organization to reflect on its impacts both  
143 upstream and downstream in its [value chain](#), as  
144 for many, waste generated in the value chain may  
145 be the single largest cause of waste-related  
146 impacts.

Exposure draft for comment

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# GRI 306: Waste

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

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- Management approach disclosures:

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- Disclosure 306-1 Process flow of inputs and outputs

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- Disclosure 306-2 Management of waste-related impacts

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- Topic-specific disclosures:

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- Disclosure 306-3 Waste managed

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## 1. Management approach disclosures

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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.

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

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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

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**1.1 The reporting organization shall report its management approach for waste using [GRI 103: Management Approach](#).**

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169 Disclosure 306-I Process flow of inputs and outputs

170 Reporting requirements

**Disclosure 306-I**

The reporting organization shall report the following information:

- a. Process flow of inputs and outputs that lead or could lead to significant waste-related impacts, including:
  - i. composition of inputs and outputs;
  - ii. destination of outputs.
- b. An explanation of why the inputs and outputs lead or could lead to significant waste-related impacts.

171 I.2 When compiling the information specified in Disclosure 306-I, the reporting  
172 organization shall:

173 I.2.1 include inputs and outputs used or created in the organization’s own  
174 activities and in its value chain;

175 I.2.2 identify why inputs and outputs lead or could lead to significant waste-  
176 related impacts based on the quantity, properties, and other known or  
177 potential negative effects of the inputs and outputs.

**Guidance**

*Background*

A process flow illustrates how materials flow through an organization and its value chain upstream and downstream. It includes materials introduced into the activities of the organization as part of its inputs, and generated by these activities as part of its outputs. It shows when materials will eventually become waste and at what stage of the value chain.

A process flow helps an organization more comprehensively understand where waste-related impacts arise or can potentially arise and what their causes might be. This supports the organization in identifying opportunities to implement circularity and prevent waste generation, or to mitigate or remediate negative impacts once waste has been generated. For example, using a process flow, an organization can reflect on the materials it procures as inputs, how it uses them, and how they are disposed of by the organization and by consumers in its value chain.

*Guidance for Disclosure 306-I*

This disclosure requires the reporting organization to report those inputs and outputs that lead or could lead to significant waste-related impacts. It does not require the organization to report a quantitative material balance of inputs and outputs.

Organizations can have significant waste-related impacts on the local environment and communities where they generate or dispose of waste, as well as globally. A waste-related impact can be significant because of the following:

- Quantity of materials used to produce and package the organization’s products and services, which will eventually need to be disposed of.
- Hazardous characteristics of inputs and outputs, which can have negative health and environmental impacts when poorly managed or handled and can contaminate land and water when landfilled.



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- Other known or potential negative effects of specific types of discarded materials when waste is poorly managed. For example, disruption of marine environments when disposed plastic packaging leaks into waterbodies and breaks down into nanoplastics.

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If the organization has identified many or diverse inputs and outputs that lead or could lead to significant waste-related impacts, it may report them at a scale relevant to its business activities. For example, it may report the impacts at the product level (e.g., one homogenous product group or a reference product group representing a range of similar products), or at the organization level (sum of business units, departments, or product group portfolios).

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*Guidance for Disclosure 306-1-a*

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When reporting on the composition of inputs and outputs included in the process flow, the organization can describe the following:

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- Type of input or output, for example, raw materials, materials needed for the manufacturing process that are not part of the final product, the final product, packaging, by-products, leaks or losses, waste;
  - The material stream that the input or output consists of based on material classifications relevant to its [sector](#) practice or operations, for example, biomass, non-metallic minerals, metals, plastics, textiles.
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Leaks can result from physical or technical failures (e.g., a trail of waste from a waste collection truck). Losses can result from administrative failures (e.g., theft or lost records).

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When reporting the destination of outputs, the organization is to specify the [waste management](#) methods it uses to manage waste in its own activities, or waste management methods that are used to manage its waste by waste management organizations or other entities in its value chain.

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*Guidance for clause 1.2.2*

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When reporting its process flow, the organization is required to include inputs and outputs used or created in its value chain upstream or downstream that lead or could lead to significant waste-related impacts. This includes inputs that it receives from a [supplier](#) upstream, or outputs it supplies to entities downstream. For example, if an organization manufacturing electronic products receives components with hazardous characteristics from a supplier and uses these to produce a product that will continue to carry these components, the organization is required to report these components as inputs with significant waste-related impacts in its process flow. Similarly, if an e-commerce organization sells a product to consumers that generates significant quantities of packaging waste, it is required to report this packaging waste as an output with significant waste-related impacts in its process flow.

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For examples of how to present information on the requirements in Disclosure 306-1, see Figures 1-3 in the [Annex](#).

EXPOSURE

236 Disclosure 306-2 Management of waste-related impacts

237 Reporting requirements

**Disclosure 306-2**

The reporting organization shall report the following information:

- a. A description of the significant **waste-related impacts** identified using the process flow in Disclosure 306-1, and whether these occur in the organization’s own activities or upstream or downstream in its **value chain**.
- b. Which of the identified significant waste-related impacts the organization manages, and why it manages these impacts and why it doesn’t manage others.
- c. How the organization addresses the significant waste-related impacts, including whether and how it adopts **circularity**.
- d. How the organization sets goals and targets to address significant waste-related impacts.
- e. The processes in place to collect and monitor waste-related data.

238 **Guidance**

239 *Guidance for Disclosure 306-2-b*

240 When reporting why it manages or does not manage the identified significant **waste**-related impacts, the  
241 reporting organization can describe whether this is motivated by:

- 242 • **due diligence**;
- 243 • any legislative or contractual obligations, or is voluntary;
- 244 • assessment of impacts in the **value chain** upstream, for example, due to procuring materials;
- 245 • assessment of impacts in the value chain downstream, for example, from **recovery** activities by third  
246 parties, such as mining or landfill mining/reclamation, private or NGO collection of recyclables or  
247 organics, and charitable initiatives involving recovery.

248 *Guidance for Disclosure 306-2-c*

249 This disclosure requires the organization to report measures it has taken to prevent waste generation and  
250 mitigate negative waste-related impacts, such as:

- 251 • establishing and improving **waste management** facilities;
- 252 • participating in a collective or individual extended producer responsibility scheme or applying product  
253 stewardship, which extends the producer’s responsibility for a **product** or **service** to its end of use;
- 254 • substituting materials that have hazardous characteristics with materials that do not have hazardous  
255 characteristics;
- 256 • improving product design by including consideration for longevity, recyclability, repairability,  
257 modularity, disassembly, and remanufacturing;
- 258 • reducing raw materials use by procuring **recycled materials**, recyclable materials, reclaimed products  
259 and packaging, recovering and **reusing** materials from waste, or by engaging in or setting up industrial  
260 symbiosis by which waste or by-products of an organization become inputs for another organization;

- 261 • transitioning to and applying new business models, including take back schemes, product sharing,  
262 product leasing, and product service systems;
- 263 • screening [suppliers](#) for negative waste-related impacts;
- 264 • engaging with consumers to raise awareness about sustainable use of products, including reuse and  
265 [recycling](#).

266 See reference 6 in the [References](#) section.

267 *Guidance for Disclosure 306-2-d*

268 Information on goals and targets is essential to evaluate an organization's commitment to implement effective  
269 waste management and particularly to prevent waste generation. Goals and targets can be set by the  
270 organization either internally and voluntarily, or they might be imposed or proposed externally. Externally set  
271 goals and targets might be legislated or regulated by the government, standard setting organizations, or other  
272 institutions.

273 When explaining how it sets goals and targets to address significant waste-related impacts, the organization  
274 can report:

- 275 • any benchmarks, scientific evidence or research, public [sector](#) efforts, and advocacy carried out by  
276 other [stakeholders](#) that have informed its understanding and process for setting goals and targets;
- 277 • whether internal goals and targets comply with or take into account any external goals and targets.

278 The organization is to report the goals and targets it has set to address significant waste-related impacts using  
279 [GRI 103: Management Approach](#).

280 The organization can also report any contextual information necessary to understand the results, such as any  
281 mergers, acquisitions, or divestitures that could have positively or negatively influenced progress on the goals  
282 and targets.

283 *Guidance for Disclosure 306-2-e*

284 The processes that the organization has in place for collecting and monitoring waste-related data can reflect its  
285 commitment to managing waste-related impacts. Examples of processes that the organization can report using  
286 this disclosure include online data entry, maintaining a centralized database, real-time weighbridge  
287 measurement, and annual third-party data validation.

Exposure draft

288 *2. Topic-specific disclosures*

289 Disclosure 306-3 Waste managed

290 Reporting requirements

**Disclosure 306-3**

The reporting organization shall report the following information for its own activities:

- a. Total weight of **waste** managed, and a breakdown of this total by waste stream.
- b. Total weight of non-hazardous waste managed, and a breakdown of this total by the following **waste management** methods, if applicable:
  - i. **Reuse**;
  - ii. **Recycling**;
  - iii. Other **recovery** (including energy recovery);
  - iv. **Incineration** (without energy recovery);
  - v. **Landfilling**;
  - vi. Other (to be specified by the organization).
- c. Total weight of **hazardous waste** managed, and a breakdown of this total by the following waste management methods, if applicable:
  - i. Reuse;
  - ii. Recycling;
  - iii. Other recovery (including energy recovery);
  - iv. Incineration (without energy recovery);
  - v. Landfilling;
  - vi. Other (to be specified by the organization).
- d. For each waste management method listed in Disclosures 306-3-b and 306-3-c, a breakdown of the total weight of non-hazardous waste and hazardous waste managed by:
  - i. the reporting organization, with a further breakdown of waste managed **onsite** and **offsite**;
  - ii. a waste management organization, which is not the reporting organization, with a further breakdown of waste managed onsite and offsite.

- e. If the waste is managed by a waste management organization, a description of the process in place to understand if the waste has been managed in line with the waste management methods for which the waste management organization has been engaged.
- f. Any contextual information necessary to understand the data and how the data have been compiled.

291 **2.1 When compiling the information specified in Disclosure 306-3, the reporting**  
 292 **organization shall:**

293 **2.1.1 exclude [effluent](#);**

294 **2.1.2 convert total waste volumes to weight and explain the conversion**  
 295 **methodology using Disclosure 306-3-f.**

296 **Reporting recommendations**

297 **2.2** The reporting organization should report the total weight of waste prevented as a result of  
 298 circularity measures reported under Disclosure 306-2-c.

299 **Guidance**

300 *Background*

301 An organization's choice of [waste management](#) methods shows the extent to which the organization commits  
 302 itself to managing negative environmental [impacts](#). This choice can be explained using the waste management  
 303 hierarchy, which ranks the waste management methods from the most to least environmentally favorable. At  
 304 the top of the waste management hierarchy is waste prevention, followed by [reuse](#), [recycling](#), and energy or  
 305 other [recovery](#). [Landfilling](#) and [incineration](#) without energy recovery are the least environmentally favorable  
 306 waste management methods and feature at the bottom of the waste management hierarchy.

307 See reference 6 in the [References](#) section.

308 *Guidance for Disclosure 306-3*

309 Waste managed includes waste that the organization has generated itself in its own activities and/or waste that  
 310 it has received from other organizations to manage.

311 For an example of how to present information on the requirements in Disclosure 306-3, see Tables 1 and 2 in  
 312 the [Annex](#).

313 *Guidance for Disclosure 306-3-a*

314 When reporting waste streams, the organization can use material classifications or [product](#) classifications that  
 315 are relevant to its [sector](#), e.g., tailings, waste rock, and overburden for an organization in the mining sector, or  
 316 electronic waste for an organization in the consumer electronics sector.

317 *Guidance for Disclosure 306-3-f*

318 When reporting contextual information necessary to understand the data and how the data have been  
 319 compiled, the organization can:

- 320 • specify whether the data have been modeled or sourced from direct measurements, which can include  
 321 waste transfer notes from contracted waste collectors or from external assurance or audits of waste  
 322 data;
- 323 • describe any sector-specific waste management practices it uses to compile the data;

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- describe any contextual information necessary to understand the data (e.g., any limitations of waste management facilities in locations where waste is generated or managed, such as the capacity of the available recycling infrastructure).

327 *Guidance for clause 2.2*

328 Waste prevention is the most environmentally favorable option in the waste management hierarchy.  
329 Organizations can make internal decisions or provide solutions to other organizations that help prevent waste  
330 generation. These solutions can include innovative product design that requires fewer input materials or  
331 extends the product life cycle, or transition to product service systems that use services instead of products to  
332 meet consumer demand. The organization is to report if it has implemented such measures or provided  
333 solutions to other organizations to implement such measures using [Disclosure 306-2-c](#). The organization can  
334 additionally report the total weight of waste that has been prevented as a result of these measures using [clause](#)  
335 [2.2](#).

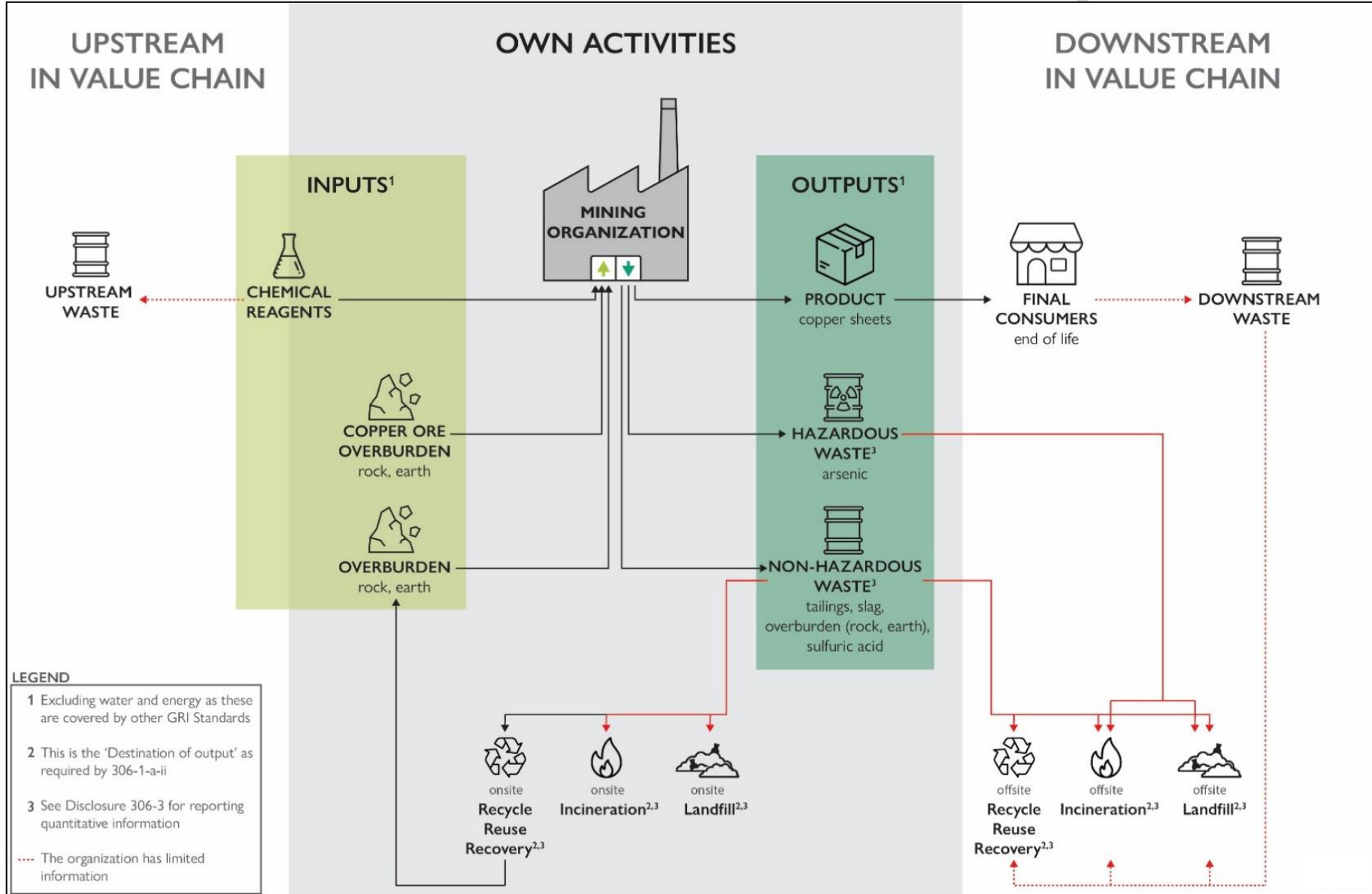
EXPOSURE DRAFT FOR PUBLIC COMMENT

336 **Annexes**

337 *Examples for presenting information for Disclosure 306-1*

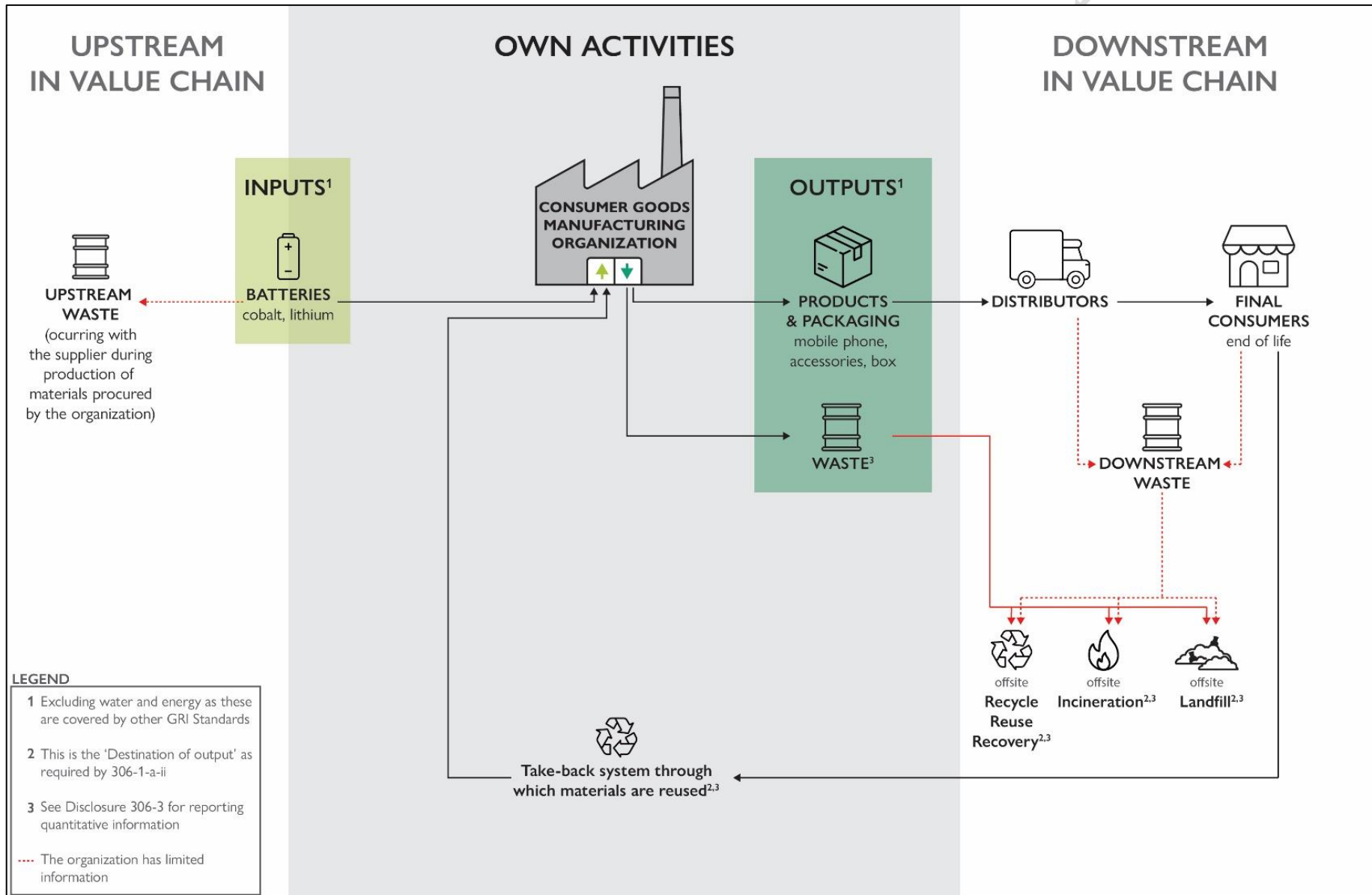
Exposure draft for public comment

338 Figure I. Process flow example for a primary producer (copper mining)

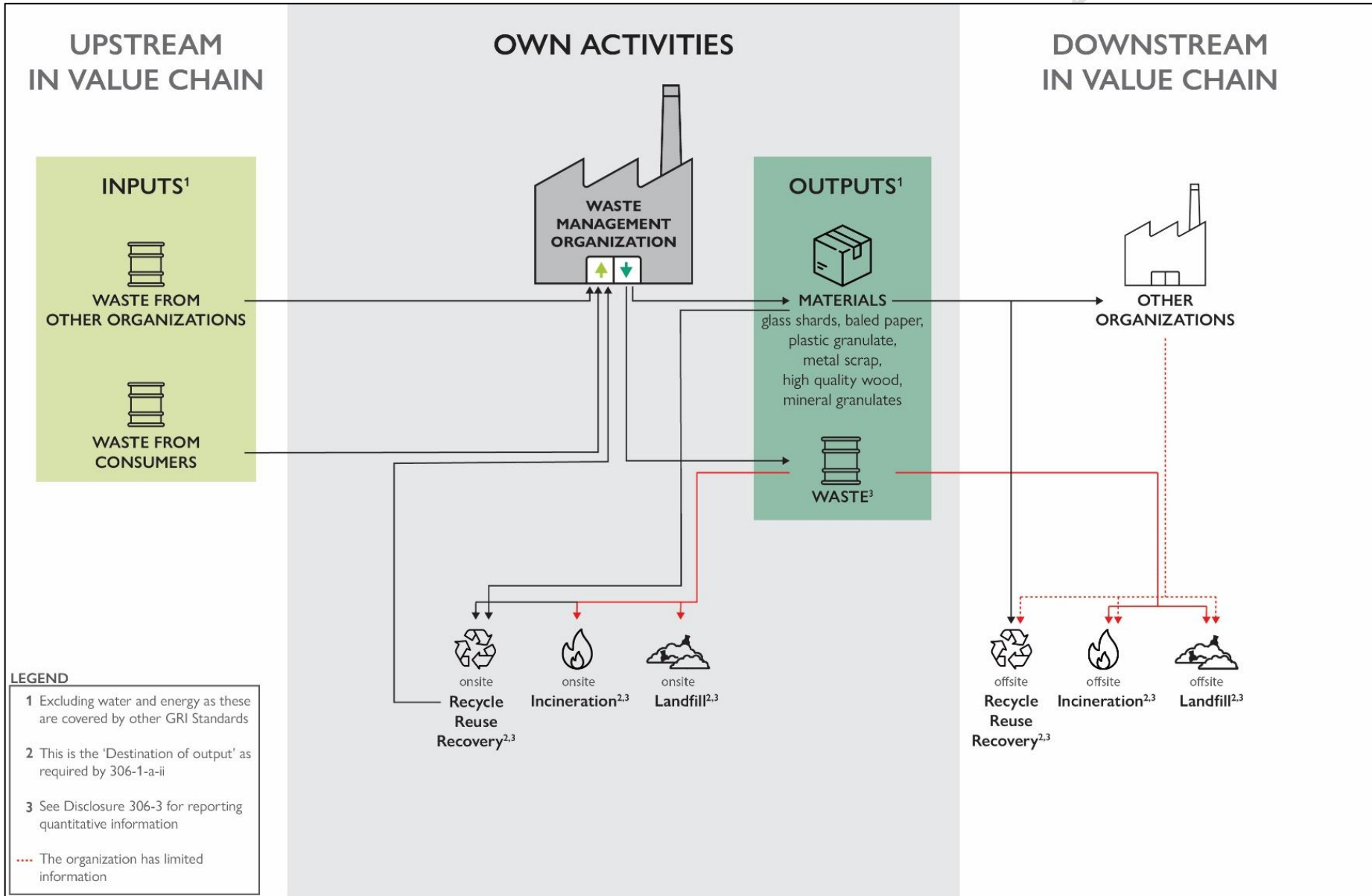




339 Figure 2. Process flow example for a consumer goods manufacturer (electronic products)



340 Figure 3. Process flow example for a waste management organization



341 *Examples for presenting information for Disclosure 306-3*

342 Table I offers an example of how to present information for Disclosure 306-3 Waste managed. The  
 343 reporting organization can amend the table according to its practices.

344 **Table I. Disclosure 306-3 (excluding Disclosure 306-3-d)**

Reporting requirements		
Waste streams	Waste (non-hazardous + hazardous waste)	
Total waste managed	Weight (306-3-a)	
Waste stream 1 (provide name of the waste stream)	Weight (306-3-a)	
Waste stream 2 (provide name of the waste stream)	Weight (306-3-a)	
Waste stream 3 (provide name of the waste stream)	Weight (306-3-a)	
Waste stream x (provide name of the waste stream)	Weight (306-3-a)	
Waste management method	Non-hazardous waste	Hazardous waste
Total	Weight (306-3-b)	Weight (306-c-b)
Reuse	Weight (306-3-b-i)	Weight (306-3-c-i)
Recycling	Weight (306-3-b-ii)	Weight (306-3-c-ii)
Other recovery (including energy recovery)	Weight (306-3-b-iii)	Weight (306-3-c-iii)
Incineration (without energy recovery)	Weight (306-3-b-iv)	Weight (306-3-c-iv)
Landfilling	Weight (306-3-b-v)	Weight (306-3-c-v)
Other (provide name of the waste management method)	Weight (306-3-b-vi)	Weight (306-3-c-vi)
Reporting recommendations		
Waste prevented	Waste (non-hazardous + hazardous waste)	
Total waste prevented	Weight (Clause 2.2)	

345 Table 2. Disclosure 306-3-d

Reporting requirements							
Waste management method	Carried out by	Onsite		Offsite			
		Non-hazardous waste	Hazardous waste	Non-hazardous waste	Hazardous waste		
<b>Reuse</b>	The reporting organization	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)		
	A waste management organization	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)		
<b>Recycling</b>	The reporting organization	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)		
	A waste management organization	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)		
<b>Other recovery (including energy recovery)</b>	The reporting organization	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)		
	A waste management organization	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)		
<b>Incineration (without energy recovery)</b>	The reporting organization	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)		
	A waste management organization	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)		
<b>Landfilling</b>	The reporting organization	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)		
	A waste management organization	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)		
<b>Other (provide name of the waste management method)</b>	The reporting organization	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)	Weight (306-3-d-i)		
	A waste management organization	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)	Weight (306-3-d-ii)		

## 346 Proposed new terms and definitions

347 It is proposed that the terms and definitions below are introduced into *GRI 306: Waste* and  
348 therefore into the complete [GRI Standards Glossary](#). If a term is not defined in this list or in the  
349 complete *GRI Standards Glossary*, definitions that are commonly used and understood apply.

### 350 **circularity**

351 measures taken with the aim to retain the value of [products](#), components, and materials that are  
352 circulating in the economy

### 353 **hazardous waste**

354 [waste](#) that possesses any of the characteristics contained in Annex III of the Basel Convention, or  
355 that is considered to be hazardous by domestic legislation

356 **Note:** This definition is based on the United Nations (UN), *Basel Convention on the Control of*  
357 *Transboundary Movements of Hazardous Wastes and Their Disposal, 1995.*

### 358 **incineration**

359 controlled burning of [waste](#) at high temperatures

360 **Note:** Waste can be incinerated with or without energy recovery. In the context of *GRI*  
361 *306: Waste*, waste incineration with energy recovery is reported under the category 'other  
362 recovery, including energy recovery' and waste incineration without energy recovery is  
363 reported under the category 'incineration'.

### 364 **landfilling**

365 waste management method wherein [waste](#) is sent or arranged to be sent to land-based disposal sites

### 366 **offsite**

367 outside of the physical or administrative perimeter of the organization

### 368 **onsite**

369 within the physical or administrative perimeter of the organization

### 370 **recovery**

371 waste management method by which the value of [waste](#) is retained so that it can be used to  
372 substitute materials which would otherwise have been used to fulfill a particular function

### 373 **recycling**

374 waste management method wherein [waste](#) materials are reprocessed into [products](#) or materials to  
375 be used either for the same purpose for which they were intended or another purpose

### 376 **reuse**

377 waste management method wherein [products](#) or materials are used again for the same purpose for  
378 which they were intended

### 379 **waste**

380 anything for which the holder has no further use and that is either disposed or released into the  
381 environment

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

384 **Note 2:** A holder can be the reporting organization, consumer, or a waste management  
385 organization.

386 **waste management**

387 practices and methods used to prevent [waste](#) generation, and mitigate and remediate negative  
388 waste-related [impacts](#)

389 **Note 1:** Waste management methods include [reuse](#), recycling, other [recovery](#) (including  
390 energy recovery), [incineration](#) (without energy recovery), [landfilling](#) or other waste  
391 management methods specified by the organization.

392 **Note 1:** Waste management can be carried out by the reporting organization, by those in  
393 its [value chain](#), or by a waste management organization.

394 **Note 2:** This definition is based on the European Commission, *EU Directive 2008/98/EC on*  
395 *Waste, 2008* and the United Nations (UN) *System of Environmental-Economic Accounting 2012*  
396 *– Central Framework, 2014.*

Exposure draft for public comment