

GRI 306: Waste - Topic Standard - Cross-sectoral

Disclosure GRI 306-1

Waste generation and significant waste-related impacts

Framework: GRI Standards

Type: Narrative disclosure

Regime: Voluntary

Effective: 2022-01-01

ESRS: ESRS E5 Resource Use and Circular Economy

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Waste impact inputs	A plain description of the inputs that can create, or help create, material waste impacts.	Operations / Environment	Input categories are mixed up with outputs or activities, so the source of the waste impact does not match the underlying process data.	Process maps, material input registers, procurement records, and waste hotspot assessments.
Waste impact activities	A plain description of the activities that can create, or help create, material waste impacts.	Operations / Environment	Activity descriptions are taken from a generic process list and do not reconcile to the actual waste-generating operations on site.	Operational process descriptions, site activity logs, and waste generation reviews.
Waste impact outputs	A plain description of the outputs that can create, or help create, material waste impacts.	Operations / Environment	Outputs are confused with inputs or activities, so the reported waste source does not reconcile to production or waste stream records.	Production records, output schedules, waste stream summaries, and disposal records.
Waste impact location	A plain description of whether the material waste impacts arise from the organisation's own operations or from earlier or later stages in its value chain.	Sustainability / Operations	Own-operations waste is mixed with upstream or downstream impacts, so the boundary between internal activity and value chain responsibility is wrong.	Value chain mapping, waste responsibility assessments, supplier/customer process information, and internal operational boundary notes.

How to prepare

- 1 Set the reporting boundary first:** decide which parts of the business, and which parts of the value chain, you will assess for waste impacts so the disclosure is not built on an unclear scope.
- 2 List the business inputs that can create, or may create, material waste effects.** Keep the wording practical and specific to the organisation's operations and supply chain context.
- 3 Identify the activities that can create, or may create, material waste effects.** Capture the main processes, services, handling steps, and operational actions that sit behind the impact.
- 4 Record the outputs that can create, or may create, material waste effects.** This should cover the relevant products, by-products, residues, and other outputs linked to the issue.
- 5 State clearly whether each material waste effect sits in the organisation's own operations or elsewhere in the value chain,** such as before the organisation receives materials or after it passes them on.
- 6 Compile the supporting evidence and final wording, then note any exclusions, scope changes, or judgement calls.** Before sign-off, check the completed disclosure against the official source to confirm the final wording still matches the underlying requirement.

This LRA assistance tool is designed for educational and internal data-collection purposes. It is not an official interpretation of the GRI Standards, IFRS Sustainability Disclosure Standards or EU CSRD/ESRS requirements. When applying these frameworks in professional practice, users should consult and double-check the official standards, guidance and applicable regulatory sources.

For users who may require additional expert guidance or consultancy support on sustainability reporting, the application of reporting standards, data collection processes or disclosure preparation, the London Reporting Academy team would be pleased to assist. Please contact us at hello@reporting.academy or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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