

GRI 306: Waste - Topic Standard - Cross-sectoral

Disclosure GRI 306-3

Waste generated

Framework: GRI Standards

Type: Metrics + narrative

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 total weight | The combined mass of all waste created in the reporting period, stated in tonnes and tied to the same boundary used for the rest of the waste data. | Environment / Facilities | Weight is often pulled from a contractor report that does not reconcile to the site waste log or includes a different reporting period. | Waste transfer notes, contractor summaries, site waste logs, or an environmental data workbook that rolls up to the reported total. |
| Waste mix categories | The named waste types used to describe what the waste is made of, using the organisation's own classification for the reported period. | Environment / Facilities | The category names are often taken from a contractor's scheme and do not match the organisation's own waste classification. | Waste composition breakdowns, contractor manifests, recycling reports, or internal waste categorisation tables. |
| Waste mass | The mass of waste created in the period, in tonnes, for the relevant reporting boundary and source population. | Environment / Facilities | This figure is often mixed up with a site subtotal or a different waste measure, so it does not reconcile to the source waste register. | Waste logs, weighbridge records, disposal invoices, or a consolidated environmental data file. |
| Spill count | The number of recorded significant spill events in the period, counted as incidents rather than volumes or affected sites. | Health, Safety and Environment | Counts are often inflated by including minor releases or duplicated incident records from the same event. | Incident register, HSE log, spill response records, or an environmental incident tracker. |
| Spill volume total | The total amount released in all recorded significant spill events during the period, using the same unit and scope for every incident. | Health, Safety and Environment | Volumes are often summed from mixed units or from incidents outside the reporting period, so the total does not tie back to the incident log. | Incident reports, spill investigation forms, response logs, or a consolidated spill register with volumes entered for each event. |
| Reporting context note | Any background needed to make the figures understandable, including how the data was gathered, grouped, estimated, or excluded. | Sustainability Reporting / Data Owner | The narrative often omits a method change or boundary note, so users cannot tell that the figures were compiled on a different basis from prior periods. | Method notes, data collection instructions, consolidation workbook notes, or a reporting memo. |
| Financial spill link | A note identifying any significant spill that also appears in the financial statements, so the environmental record can be linked to the finance disclosure. | Finance / Health, Safety and Environment | The spill is often described in operations records but not matched to the finance note, so the same event is not linked across the two source systems. | Financial statement notes, incident register cross-references, impairment/provision papers, or finance close files. |
| Spill location | Where the spill happened, using the site, facility, asset, or other place description recorded for the incident. | Health, Safety and Environment | The location is often recorded at head-office level instead of the actual site or asset where the spill occurred. | Incident report, site log, GPS/location field in the spill register, or response team records. |
| Spill volume detail | The amount released for the specific spill being described, using the same unit and estimate basis as the incident record. | Health, Safety and Environment | The volume is often entered as a rounded estimate from a narrative report and does not match the incident form or response log. | Incident form, spill estimate worksheet, response log, or investigation report. |

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|----------------------|---|--------------------------------|--|--|
| Spill material type | The substance or material released in the spill, using the incident's recorded material description. | Health, Safety and Environment | The material type is often coded to a generic label that does not match the substance named in the incident record. | Incident report, hazardous materials log, SDS reference, or spill investigation file. |
| Other spill material | If the spill material does not fit the usual material list, the specific free-text description of what was released. | Health, Safety and Environment | The free-text description is often left blank or replaced with a broad category, so the actual material is lost. | Incident report narrative, spill register free-text field, or investigation notes. |
| Spill impacts note | The effects of the significant spill, including the practical consequences recorded for people, property, operations, or the environment. | Health, Safety and Environment | The impact note often covers only cleanup activity and misses the recorded operational or environmental consequences from the incident file. | Incident investigation, remediation records, insurance claim file, or environmental impact assessment. |

How to prepare

- 1 Set the reporting boundary first:** decide which sites, operations and time period are included, so the waste and spill figures are built from one consistent scope.
- 2 Define the counting rules before you start collecting data:** agree what you will treat as waste, what you will treat as a significant spill, and how you will classify waste composition and spill material.
- 3 Gather the source records that support each figure:** waste logs, incident reports, site registers, finance records where a spill has been reflected there, and any other internal evidence used to compile the disclosure.
- 4 Build the reported outputs from those records:** total waste generated in tonnes, waste by composition, the number of significant spills, the total spill volume, and the narrative on spill impacts.
- 5 For each spill that appears in the disclosure, capture the required detail set:** where it happened, how much was released, what substance was involved, and whether there was another material category to note.
- 6 Add a short explanation of the data basis and any exclusions, adjustments or changes in method, then check the final wording and figures against the official source to make sure nothing material is missing or misstated.**

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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