

GRI 306: Waste - Topic Standard - Cross-sectoral

Disclosure GRI 306-5

Waste directed to disposal

Framework: GRI Standards

Regime: Voluntary

ESRS: ESRS E5 Resource Use and Circular Economy

Type: Metrics + narrative

Effective: 2022-01-01

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Total disposal weight	The full weight of waste sent for disposal in the reporting period, before splitting by waste type or disposal route.	Environment / Waste management	Does not reconcile to the waste ledger or contractor totals for the same reporting period.	Waste register, contractor summaries, transfer notes, and period-end consolidation used for the disposal total.
Waste composition category	The waste composition group used to classify the disposal data, such as the business's internal waste category for the stream.	Environment / Waste management	Category names are not aligned to the source waste register, so one stream is split or grouped differently.	Waste classification list, site waste logs, and the reporting template mapping from source categories.
Disposal waste weight	The weight of waste sent for disposal, reported as a narrative item where the disclosure asks for the disposal amount by waste type.	Environment / Waste management	The figure mixes disposal with recovery or prevention data, so the source system total does not match the reported amount.	Consolidated disposal records, weighbridge tickets, and contractor statements supporting the reported amount.
Hazardous disposal total	The total weight of hazardous waste sent for disposal across all disposal routes in the period.	Environment / Waste management	Hazardous and non-hazardous waste are combined, so the total does not reconcile to the hazardous waste register.	Hazardous waste manifest records, contractor invoices, and the hazardous waste disposal summary.
Hazardous energy recovery	The weight of hazardous waste disposed of by incineration where energy is recovered, in tonnes.	Environment / Waste management	The route is coded as incineration but the energy-recovery flag is missing or reversed in the source system.	Treatment certificates, contractor route descriptions, and hazardous waste disposal logs showing the disposal route.
Hazardous incineration no recovery	The weight of hazardous waste disposed of by incineration without energy recovery, in tonnes.	Environment / Waste management	Incineration with and without energy recovery are not separated, so the wrong disposal route is reported.	Contractor treatment records, manifests, and site waste tracking showing the exact disposal method used.
Hazardous landfill weight	The weight of hazardous waste sent to landfill, in tonnes.	Environment / Waste management	Hazardous landfill tonnage is pulled from a mixed waste report and not isolated to the hazardous stream.	Landfill receipts, waste transfer notes, and contractor summaries for hazardous landfill movements.
Hazardous other disposal	The weight of hazardous waste sent for disposal through routes other than incineration or landfill, in tonnes.	Environment / Waste management	Other disposal routes are left in a catch-all bucket that also contains recovery or treatment activities.	Contractor route codes, disposal certificates, and the waste classification table for non-standard disposal routes.
Non-hazardous disposal total	The total weight of non-hazardous waste sent for disposal across all disposal routes in the period.	Environment / Waste management	Non-hazardous and hazardous streams are mixed, so the total does not tie back to the non-hazardous waste source report.	Non-hazardous waste register, contractor statements, and period consolidation for disposal tonnage.
Non-hazardous energy recovery	The weight of non-hazardous waste disposed of by incineration where energy is recovered, in tonnes.	Environment / Waste management	The energy-recovery attribute is taken from a generic incineration code and not the actual treatment record.	Treatment certificates, contractor route descriptions, and non-hazardous disposal logs.

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Non-hazardous incineration no recovery	The weight of non-hazardous waste disposed of by incineration without energy recovery, in tonnes.	Environment / Waste management	Incineration routes are not split by energy recovery status, so the source category is misclassified.	Contractor invoices, disposal certificates, and waste tracking records showing the exact incineration route.
Non-hazardous landfill weight	The weight of non-hazardous waste sent to landfill, in tonnes.	Environment / Waste management	Landfill tonnage is taken from a site total that includes other disposal routes.	Landfill tickets, transfer notes, and the non-hazardous waste disposal summary.
Non-hazardous other disposal	The weight of non-hazardous waste sent for disposal through routes other than incineration or landfill, in tonnes.	Environment / Waste management	Other disposal is used as a residual category and includes waste that should sit in incineration or landfill.	Contractor route codes, disposal certificates, and the waste register for non-standard disposal routes.
Onsite hazardous energy recovery	The hazardous waste disposed of onsite by incineration with energy recovery, in tonnes.	Operations / Environment	Onsite and offsite treatment are not separated, so the figure does not reconcile to the onsite plant log.	Onsite treatment logs, plant operating records, and internal waste tracking for the onsite route.
Onsite hazardous incineration	The hazardous waste disposed of onsite by incineration without energy recovery, in tonnes.	Operations / Environment	The onsite flag is missing, so offsite contractor tonnage is incorrectly included.	Onsite treatment records, plant logs, and waste tracking sheets showing the disposal route and location.
Onsite hazardous landfill	The hazardous waste disposed of onsite by landfill, in tonnes.	Operations / Environment	Landfill tonnage is captured from the wrong site boundary and includes offsite disposal.	Onsite disposal records, site waste logs, and any internal landfill documentation for the period.
Onsite hazardous other	The hazardous waste disposed of onsite through other disposal routes, in tonnes.	Operations / Environment	Other onsite disposal is used as a catch-all and includes waste that belongs in incineration or landfill.	Onsite waste records, route codes, and internal treatment documentation for non-standard disposal.
Onsite non-hazardous energy recovery	The non-hazardous waste disposed of onsite by incineration with energy recovery, in tonnes.	Operations / Environment	The onsite non-hazardous figure is pulled from a combined waste report and not the onsite treatment source.	Onsite plant records, waste logs, and internal route coding for non-hazardous disposal.
Onsite non-hazardous incineration	The non-hazardous waste disposed of onsite by incineration without energy recovery, in tonnes.	Operations / Environment	Incineration records do not distinguish energy recovery status, so the wrong onsite category is used.	Onsite disposal logs, plant records, and route descriptions for the non-hazardous stream.
Onsite non-hazardous landfill	The non-hazardous waste disposed of onsite by landfill, in tonnes.	Operations / Environment	The site boundary is wrong, so offsite landfill tonnage is included in the onsite figure.	Onsite waste logs, landfill records, and internal site disposal summaries.
Onsite non-hazardous other	The non-hazardous waste disposed of onsite through other disposal routes, in tonnes.	Operations / Environment	Other onsite disposal includes recovery activity that should not sit in the disposal total.	Onsite waste records, route codes, and internal treatment documentation for other disposal routes.
Offsite hazardous energy recovery	The hazardous waste disposed of offsite by incineration with energy recovery, in tonnes.	Environment / Waste management	Offsite tonnage is not separated from onsite records, so the contractor total is overstated or understated.	Contractor certificates, manifests, and offsite treatment summaries showing the disposal location and route.
Offsite hazardous incineration	The hazardous waste disposed of offsite by incineration without energy recovery, in tonnes.	Environment / Waste management	The offsite flag is missing, so onsite treatment is incorrectly included in the contractor total.	Contractor treatment records, manifests, and route coding for the offsite hazardous stream.
Offsite hazardous landfill	The hazardous waste disposed of offsite by landfill, in tonnes.	Environment / Waste management	Hazardous landfill tonnage is taken from a mixed contractor report that also includes non-hazardous waste.	Landfill receipts, contractor invoices, and waste transfer notes for hazardous offsite disposal.
Offsite hazardous other	The hazardous waste disposed of offsite through other disposal routes, in tonnes.	Environment / Waste management	Other offsite disposal is used as a residual bucket and includes incineration or landfill records.	Contractor route codes, disposal certificates, and the hazardous waste register for non-standard routes.

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Offsite non-hazardous energy recovery	The non-hazardous waste disposed of offsite by incineration with energy recovery, in tonnes.	Environment / Waste management	The offsite non-hazardous figure does not reconcile to the contractor report because the waste type split is missing.	Contractor certificates, manifests, and offsite disposal summaries for the non-hazardous stream.
Offsite non-hazardous incineration	The non-hazardous waste disposed of offsite by incineration without energy recovery, in tonnes.	Environment / Waste management	Incineration records are not separated by energy recovery status, so the wrong offsite category is reported.	Contractor treatment records, manifests, and route descriptions for offsite non-hazardous disposal.
Offsite non-hazardous landfill	The non-hazardous waste disposed of offsite by landfill, in tonnes.	Environment / Waste management	Offsite landfill tonnage is pulled from a site total that includes onsite disposal.	Landfill tickets, contractor summaries, and waste transfer notes for offsite non-hazardous landfill.
Offsite non-hazardous other	The non-hazardous waste disposed of offsite through other disposal routes, in tonnes.	Environment / Waste management	Other offsite disposal includes recovery activity or the wrong waste type because the route code is too broad.	Contractor route codes, disposal certificates, and the non-hazardous waste register for other routes.
Waste reporting notes	Any notes needed to explain how the waste figures were built, including the category structure used, the way onsite and offsite amounts were separated, and any table layout changes made for the report.	Environment / Reporting	The methodology note does not explain a scope or classification change, so the reported totals cannot be traced back to the source records.	Reporting methodology note, source-to-report mapping, process flow diagrams, and the final disclosure table used in the report.

How to prepare

- 1 Set the reporting boundary first:** decide which sites, activities and waste streams are in scope, then keep that boundary consistent across the whole disclosure.
- 2** Agree your waste categories and disposal routes before you start counting, so everyone classifies material in the same way for hazardous and non-hazardous waste, and for each disposal method used.
- 3 Gather source records that support the numbers:** weighbridge tickets, contractor returns, internal logs, and any other evidence that shows how much waste went to disposal and where it went.
- 4** Build the disclosure from the source data into the required totals and breakdowns, including the split between hazardous and non-hazardous waste, and the separate on-site and off-site figures where needed.
- 5** Record any exclusions, estimation methods, reclassifications or year-on-year changes so a reviewer can see how the figures were compiled and why any comparatives may not line up exactly.
- 6** Check the finished disclosure against the official source and the table layout, making sure every required line is covered, units are shown where needed, and the narrative explains the data clearly.

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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