

GRI 306: Waste - Topic Standard - Cross-sectoral

Disclosure GRI 306-4

Waste diverted from disposal

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
Total diverted waste	The full weight of waste kept out of disposal routes in the reporting period, across all relevant waste streams included in the figure.	Environment / Facilities	The total does not reconcile to the waste contractor and site waste logs because diverted material is counted twice or a site is left out.	Waste contractor summaries, site waste logs, and the consolidation workbook used to total diverted waste.
Waste mix categories	The waste composition groupings used to describe the waste stream, with categories applied consistently across the dataset.	Environment / Facilities	The category set is not aligned to the source waste descriptions, so mixed or misclassified waste is reported under the wrong composition group.	Waste classification schedule, contractor descriptions, and the internal mapping used to group waste types.
Diverted waste detail	The breakdown of waste kept out of disposal, showing the relevant waste amounts by the categories used in the report.	Environment / Facilities	The breakdown does not reconcile to the total diverted waste because a sub-population is omitted or included in the wrong category.	Waste tracking records, transfer notes, and the working paper that splits diverted waste by category.
Hazardous diverted total	The total weight of hazardous waste kept out of disposal in the period, before splitting it by recovery route.	Environment / Facilities	The total is built from non-hazardous waste records or misses a hazardous waste stream, so it does not reconcile to the hazardous waste register.	Hazardous waste manifests, contractor reports, and the summary schedule for hazardous waste diversion.
Hazardous reuse weight	The hazardous waste weight sent for reuse after suitable preparation, measured in tonnes and limited to the reporting period.	Environment / Facilities	The figure mixes tonnes with another unit or includes material that was not actually prepared for reuse.	Hazardous waste recovery certificates, contractor invoices, and the site-level diversion log for reuse preparation.
Hazardous recycling weight	The hazardous waste weight sent for recycling, measured in tonnes and limited to the reporting period.	Environment / Facilities	The figure does not reconcile to the recycling contractor records because a hazardous stream is coded as another recovery route.	Hazardous waste recycling receipts, contractor statements, and the consolidation sheet for recycling tonnage.
Hazardous other recovery	The hazardous waste weight sent to recovery routes other than reuse preparation or recycling, measured in tonnes.	Environment / Facilities	The recovery route category is misapplied, so disposal or recycling is counted as another recovery operation.	Hazardous waste treatment records, contractor certificates, and the mapping of recovery routes used in the workbook.
Non-hazardous diverted total	The total weight of non-hazardous waste kept out of disposal in the period, before splitting it by recovery route.	Environment / Facilities	The total does not reconcile to the non-hazardous waste source records because a site, stream, or contractor return is missing.	Non-hazardous waste transfer notes, contractor summaries, and the roll-up used to total non-hazardous diversion.
Non-hazardous reuse weight	The non-hazardous waste weight sent for reuse after suitable preparation, measured in tonnes.	Environment / Facilities	The figure includes material from outside the reporting period or from a different waste class, so the reuse tonnage is overstated.	Non-hazardous recovery certificates, contractor reports, and the site waste log for reuse preparation.

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Non-hazardous recycling weight	The non-hazardous waste weight sent for recycling, measured in tonnes.	Environment / Facilities	The figure does not reconcile to the recycling contractor return because a mixed waste stream is classified as recycling without support.	Recycling contractor statements, transfer documentation, and the working paper that totals recycling tonnage.
Non-hazardous other recovery	The non-hazardous waste weight sent to recovery routes other than reuse preparation or recycling, measured in tonnes.	Environment / Facilities	The route split is wrong, so a disposal or recycling stream is counted as another recovery operation.	Treatment certificates, contractor summaries, and the route mapping used to separate other recovery from recycling and reuse.
Onsite hazardous reuse	The hazardous waste weight prepared for reuse and handled on site, measured in tonnes.	Environment / Facilities	The onsite figure is mixed with offsite quantities, so the location basis does not match the source log.	Site waste records, internal treatment logs, and the onsite diversion schedule for hazardous material.
Onsite hazardous recycling	The hazardous waste weight recycled on site, measured in tonnes.	Environment / Facilities	The figure is taken from total recycling tonnage without separating onsite from offsite treatment.	Site processing records, internal waste logs, and the onsite recycling tally for hazardous waste.
Onsite hazardous other recovery	The hazardous waste weight sent through other onsite recovery routes, measured in tonnes.	Environment / Facilities	The onsite/offsite split is not applied correctly, so external treatment is included in the onsite total.	Site treatment records, internal waste logs, and the onsite recovery schedule for hazardous waste.
Onsite non-hazardous reuse	The non-hazardous waste weight prepared for reuse and handled on site, measured in tonnes.	Environment / Facilities	The figure does not reconcile to the site log because a non-hazardous stream from another location is included.	Site waste records, internal diversion logs, and the onsite schedule for non-hazardous reuse preparation.
Onsite non-hazardous recycling	The non-hazardous waste weight recycled on site, measured in tonnes.	Environment / Facilities	The figure mixes onsite processing with contractor recycling, so the location basis is wrong.	Site processing records, internal waste logs, and the onsite recycling tally for non-hazardous waste.
Onsite non-hazardous other recovery	The non-hazardous waste weight sent through other onsite recovery routes, measured in tonnes.	Environment / Facilities	The recovery route is misclassified, so a recycling or disposal stream is counted as onsite other recovery.	Site treatment records, internal waste logs, and the onsite recovery schedule for non-hazardous waste.
Offsite hazardous reuse	The hazardous waste weight prepared for reuse and handled off site, measured in tonnes.	Environment / Facilities	The figure includes onsite material or the wrong contractor return, so the offsite basis does not match the source records.	Contractor certificates, transfer notes, and the offsite diversion schedule for hazardous waste.
Offsite hazardous recycling	The hazardous waste weight recycled off site, measured in tonnes.	Environment / Facilities	The figure does not reconcile to the contractor return because a hazardous stream is coded to the wrong treatment route.	Contractor recycling statements, transfer documentation, and the offsite recycling roll-up for hazardous waste.
Offsite hazardous other recovery	The hazardous waste weight sent through other offsite recovery routes, measured in tonnes.	Environment / Facilities	The offsite figure includes material that was actually reused or recycled, so the recovery category is wrong.	Contractor treatment certificates, transfer notes, and the offsite route mapping for hazardous waste.
Offsite non-hazardous reuse	The non-hazardous waste weight prepared for reuse and handled off site, measured in tonnes.	Environment / Facilities	The figure is built from site totals rather than offsite records, so the location split is incorrect.	Contractor certificates, transfer notes, and the offsite diversion schedule for non-hazardous waste.
Offsite non-hazardous recycling	The non-hazardous waste weight recycled off site, measured in tonnes.	Environment / Facilities	The figure does not reconcile to the contractor return because a mixed stream is treated as recycling without support.	Recycling contractor statements, transfer notes, and the offsite recycling roll-up for non-hazardous waste.
Offsite non-hazardous other recovery	The non-hazardous waste weight sent through other offsite recovery routes, measured in tonnes.	Environment / Facilities	The route category is misapplied, so disposal or recycling is counted as another offsite recovery operation.	Contractor treatment certificates, transfer notes, and the offsite route mapping for non-hazardous waste.

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Compilation notes	Any context needed to understand the figures and the method used to assemble them, including key assumptions, boundaries, and aggregation steps.	Environment / Facilities	The narrative does not explain a scope or period choice, so users cannot tell how the figures were assembled or what was left out.	Method note, consolidation workbook, boundary memo, and any reconciliation or judgement log used in compilation.

How to prepare

- 1 Set the reporting boundary first:** decide which sites, activities, and waste streams are in scope for the period, and keep that boundary consistent with the source records you will use.
- 2 Separate the waste into the required buckets before you total anything:** distinguish hazardous from non-hazardous material, then sort each stream by the recovery route used and whether the treatment happened at your own site or elsewhere.
- 3 Gather the underlying proof for every figure:** weighbridge tickets, contractor statements, internal logs, transfer notes, and any other source that supports the mass reported for each category.
- 4 Build the disclosure from the evidence:** calculate the overall diverted amount, then populate each sub-total for the relevant waste type and recovery route, making sure the parts add up to the totals you present.
- 5 Add the explanatory note that helps a reader follow the numbers:** describe how the data was compiled, flag any exclusions, assumptions, restatements, or changes in method, and explain anything unusual that affects interpretation.
- 6 Check the finished draft against the official source and your working papers:** confirm every required item is present, the labels match the intended meaning, the units are shown where needed, and the figures reconcile to the evidence.

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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