

**GRI 306: Waste - Topic Standard - Cross-sectoral**

Disclosure GRI 306-2

## Management of 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 prevention actions	A plain account of the steps the organisation has put in place to stop waste being created in its own operations and across the parts of the value chain it can influence, including any circularity measures.	Sustainability / Environment	The narrative is often written from head office only and misses upstream or downstream measures, so the scope does not match the full value chain being reported.	Waste prevention plan, circularity programme notes, operational procedures, supplier or logistics initiatives, project trackers, and internal approvals showing the actions taken.
Waste impact response	A summary of the actions taken to deal with the organisation's material impacts linked to waste it generates, including the main response measures and where they apply.	Sustainability / Environment	The response is sometimes described at a general policy level but not tied to the specific waste impacts identified, so the reported actions do not match the actual impact set.	Waste management action plans, incident or impact logs, remediation records, site plans, and management updates showing how significant waste impacts are being handled.
Third-party waste handling	A yes/no answer on whether waste from the organisation's own activities is handled by an external party rather than directly by the organisation.	Facilities / Operations	The answer can be wrong when in-house handling and outsourced collection are mixed up, so the reported status does not reconcile to the actual waste service model.	Waste contractor agreements, service schedules, site waste transfer arrangements, and internal responsibility matrices showing who physically handles the waste.
Third-party checks	A description of how the organisation checks that the external party handling its waste is doing so in line with the relevant contract terms or legal duties.	Procurement / Legal / Compliance	The process is often described as a generic supplier review, but the actual check against contract or legal duties is missing or not evidenced.	Supplier due diligence files, contract compliance reviews, audit checklists, licence or permit checks, monitoring reports, and escalation records.
Waste data controls	The procedures used to gather, validate, and track waste data from source to report, including how the organisation monitors the data over time.	Sustainability Reporting / Data Management	The data process can fail when figures are pulled from multiple site logs without reconciliation to the source system, or when reporting periods and cut-off dates are mixed.	Data collection templates, source-system extracts, reconciliation logs, validation rules, monthly reporting packs, and ownership maps for waste data inputs.

### How to prepare

- 1 Set the reporting boundary first:** decide which parts of your own operations, and which upstream and downstream parts of the value chain, are in scope for waste-prevention actions and waste-impact management.
- 2 Agree the definitions you will use for this disclosure,** so the team is consistent about what counts as waste-prevention activity, what counts as a response to material waste impacts, and what counts as waste-related data for this report.
- 3 Gather the underlying records that show what was done and how it was tracked,** including internal logs, supplier or contractor records, monitoring outputs, and any other evidence used to follow waste-related information over time.
- 4 Prepare the disclosure content in two parts:** describe the measures taken to avoid waste in the business and along the value chain, and describe the measures used to address the important impacts linked to waste that was generated.
- 5 If a third party handles waste from your own activities,** record that clearly and keep a short explanation of how you checked that the arrangement follows the relevant contract terms or legal duties.

- 6 Before finalising, compare the draft against the official source and your evidence pack, then note any exclusions, scope changes, or methodological updates so the published answer matches the records you can support.

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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.

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