



# GRI 306: Waste 2020

**Webcast**

Wednesday 25 November 2020 | 2:00 to 3:00pm (BKK)



**Sirirat Pinrod**

Manager, Climate Change & Sustainability  
KPMG in Thailand  
email: [sirirat1@kpmg.co.th](mailto:sirirat1@kpmg.co.th)



# Key Features



Globally applicable reporting tool for any organization to **better understand their own waste system** and disclose information about the waste-related impacts of its activities products and services



Allows to better understand the **causes** significant waste-related impacts and identify management decisions that can lead to **systemic change** and **fundamental improvement** in performance



Enables to identify and report on **circularity** and **waste prevention** opportunities and practices and introduces a **stronger relationship between materials and waste**



Encourages organization to critically assess waste generated across the value chain and **extend their responsibility throughout the value chain**, both upstream and downstream.



Enables to customize reporting for **critical waste streams**

**Effective: 1 January 2022**

# Outline of Disclosures



## Management Approach Disclosures

Disclosure 306-1 Waste generation and significant waste-related impacts

Disclosure 306-2 Management of significant waste-related impacts



## Topic-specific disclosures

Disclosure 306-3 Waste generated

Disclosure 306-4 Waste diverted from disposal

Disclosure 306-5 Waste directed to disposal

# 306-1: Waste Generation & Significant Waste-related Impacts

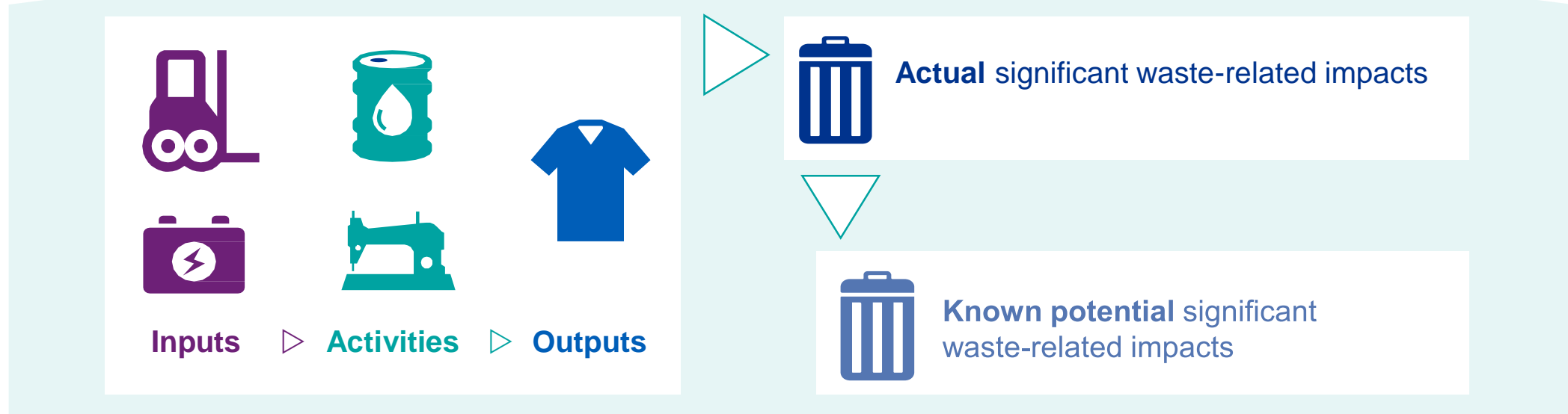


- ✓ **Significant** actual and potential waste-related **impacts**
- ✓ Own activities (inputs – activities – outputs)
- ✓ Understand and report on your **value chain**



# 306-1: Waste Generation & Significant Waste-related Impacts

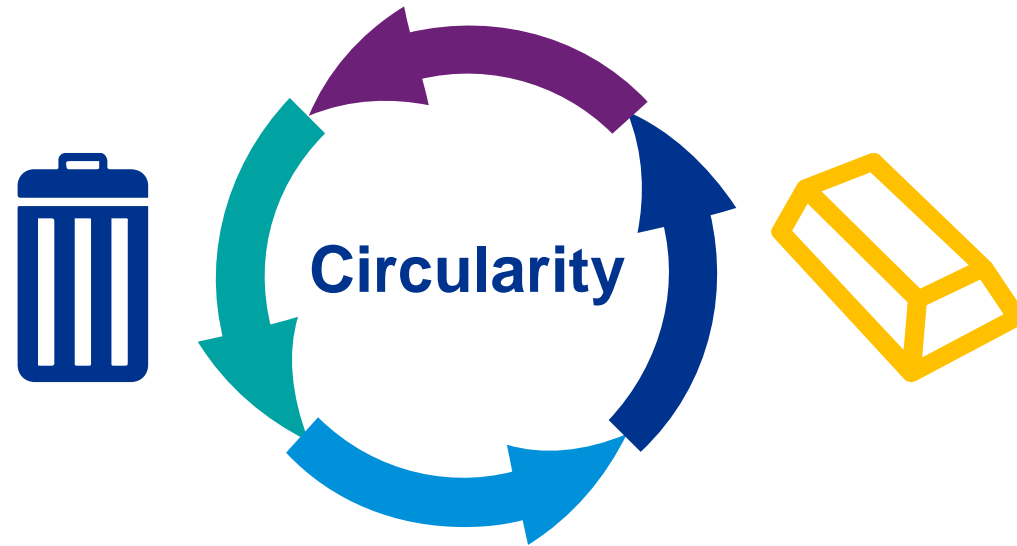
Understand and report on your **value chain**



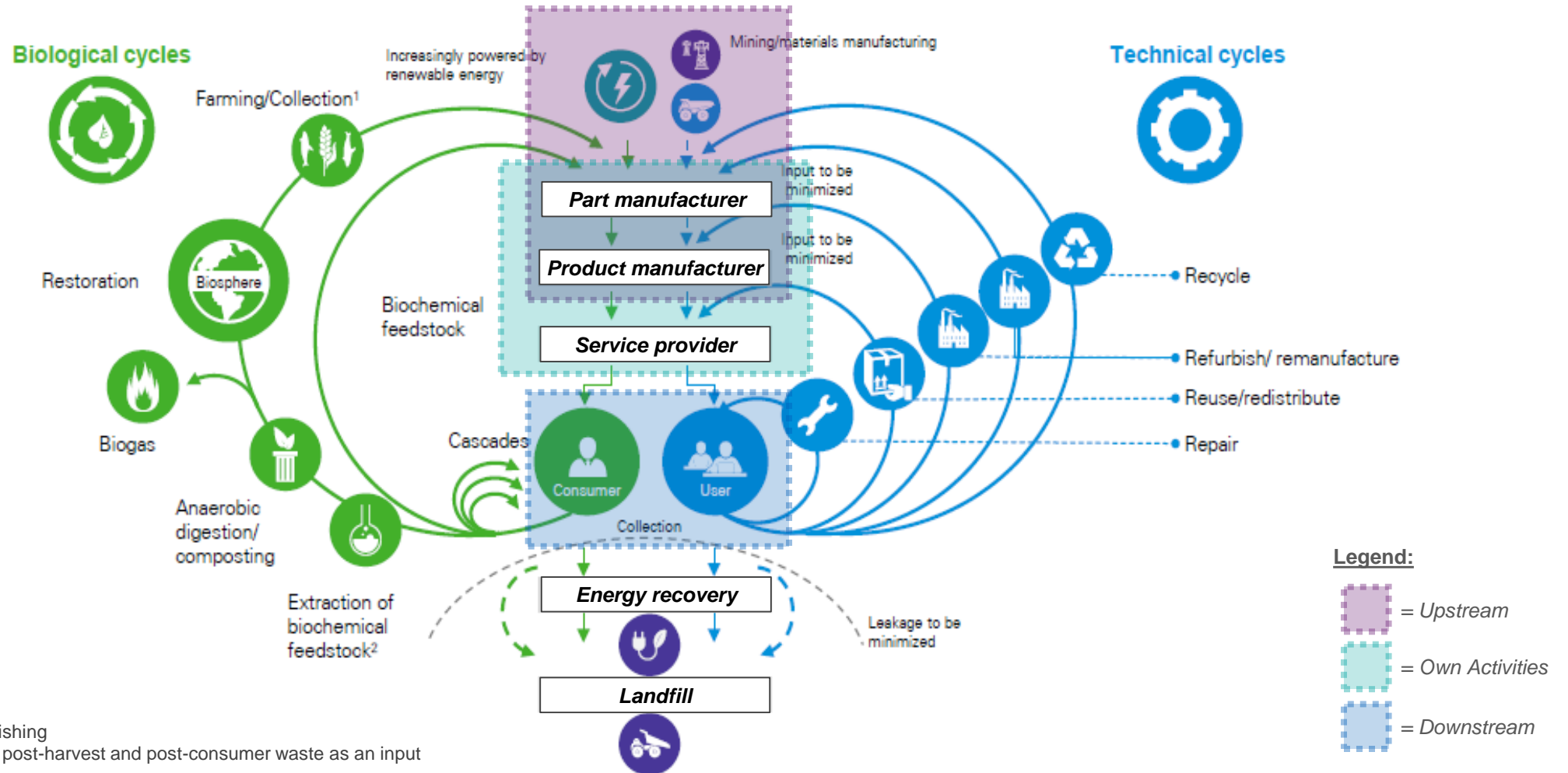
# 306-2: Management of Significant Waste-related Impacts



- ✓ **Circularity measures** to prevent waste generation in organization and value chain
- ✓ Waste managed by third party in line with contractual or legislation
- ✓ How to collect and monitor waste-related data



# Circularity & Value Chain



Notes: (1) Hunting and Fishing  
 (2) Can take both post-harvest and post-consumer waste as an input

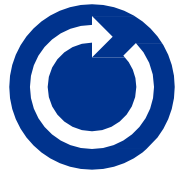
Adapted from: Ellen MacArthur Foundation (2012)

# 306-2: Management of Significant Waste-related Impacts

---

**Key:**

**Example:**



Circularity  
Collaboration in value chain

- Raw material selection
- Product design
- Sustainable procurement process
- Extended producer responsibility or product stewardship



Control of organization for waste management  
outsourced to the third parties

- Waste vendor management



Collecting and monitoring waste-related data

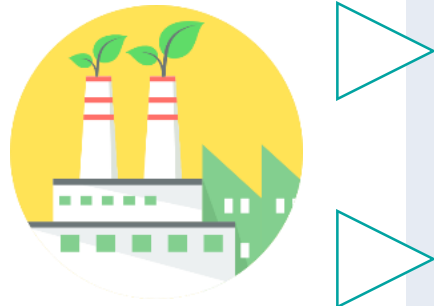
- Data collection system
- Monitoring & reporting process



# 306-3: Waste Generated

**a.**

- ✓ **Total weight** of generation
- ✓ **Breakdown** by composition



**NHZW**  
metric Tons  
(1,000 kg)



**HZW**  
metric Tons  
(1,000 kg)

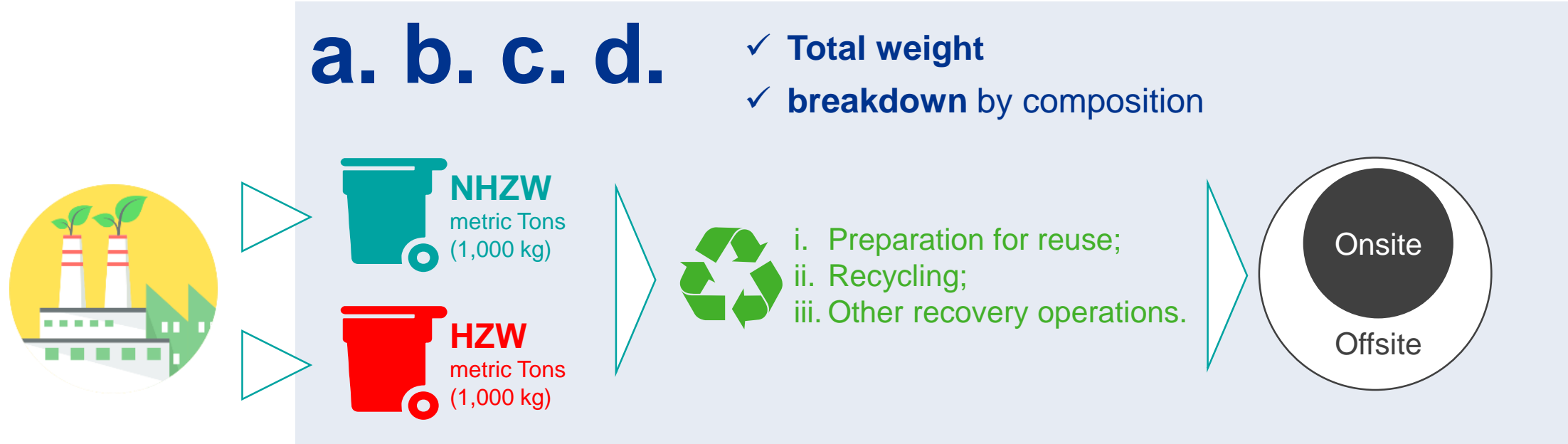
**b.**



Explain the difference between waste generated and waste managed.

- ❑ **Leaks** result from physical or technical failures (e.g., a trail of waste from a waste collection truck),
- ❑ **Losses** result from inadequate security measures or administrative failures (e.g., theft or lost records).

# 306-4: Waste Diverted from Disposal



**e.**

- Explain the difference between waste diverted from disposal onsite and offsite.
- Describe sector-specific practices/standards or regulations mandating specific recovery

**Clause 2.3**

Recommendation

Report the total weight of waste prevented, and the baseline and methodology for this calculation.

# 306-5: Waste Directed to Disposal

**a. b. c. d.**

- ✓ **Total weight**
- ✓ **breakdown** by composition



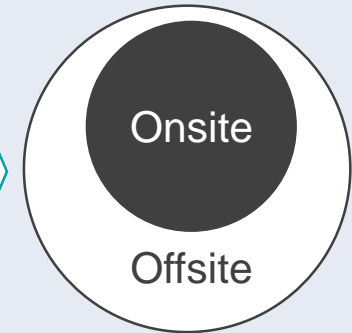
**NHZW**  
metric Tons  
(1,000 kg)



- i. Incineration  
(with energy recovery);
- ii. Incineration  
(without energy recovery);
- iii. Landfilling;
- iv. Other disposal operations.



**HWZ**  
metric Tons  
(1,000 kg)



**e.**

- Explain the difference between waste diverted from disposal onsite and offsite.
- Describe sector-specific practices/standards or regulations mandating specific recovery



# Key Terms

## Reporting on waste composition

**Types** (hazardous/non-hazardous)

**Hazardous waste:** Waste that possesses any of the characteristics contained in Annex III of the Basel Convention, or that is considered to be hazardous by national legislation.

**Waste streams, relevant to its sector & activities** (e.g. food waste in agriculture or hospitality, electronic waste in consumer electronic, etc.)

**Materials in the waste** (e.g. biomass, metals, non-metallic, minerals, plastics, textiles, etc.)

## Boundary

**'offsite'** means outside the physical boundary or administrative control of the reporting organization

**'onsite'** means within the physical boundary or administrative control of the reporting organization, and

# What to Disclose about Waste?

## GR1 306 (2016)

### Management approach disclosures

*[Included in GRI 103: Management Approach]*

### Topic-specific disclosures

- 306-2: Waste by type and disposal method
- 306-4: Transport of hazardous waste

## GR1 306 (2020)

### Management approach disclosures

- 306-1: Waste generation and significant waste-related impacts
- 306-2: Management of significant waste-related impacts



### Topic-specific disclosures

- 306-3: Waste generated
- 306-4: Waste diverted from disposal
- 306-5: Waste directed to disposal

# What's New?

## GR1 306 (2016)

## GR1 306 (2020)




	GR1 306 (2016)	GR1 306 (2020)	
<b>Scope</b>	Within reporting organization	Reporting organization and its value chain, i.e. upstream (supplier) and downstream (consumer)	
<b>Focus</b>	Amount of waste managed – <i>managing balance between disposal options and uneven environmental impacts.</i>	Impact management & circularity <ul style="list-style-type: none"> <li>▪ within organization; and</li> <li>▪ collaboration in the value chain</li> </ul>	
<b>Data management</b>	If weight data unavailable, estimation is acceptable – but not specified about data collection process	Shall report process used to collect and monitored waste-related data	
<b>Waste generation</b>	Not specified	Reported as 'Waste Generated'	

**Legend:**  = Descriptive/Contextual information     = Quantitative information

# What's New?

## GR1 306 (2016)

## GR1 306 (2020)

	GR1 306 (2016)	GR1 306 (2020)	
<b>How to manage</b>	Specific to methods	Categorized based on 3Rs concept and waste management hierarchy:- <ul style="list-style-type: none"> <li>▪ Reduce – ‘Waste Prevented’</li> <li>▪ Reuse – ‘Preparation for Reuse’</li> <li>▪ Recycle – ‘Recycling’ &amp; ‘Recovery’</li> <li>▪ Disposal</li> </ul>	
<b>Waste reduction</b>	Not specified	Reported as ‘Waste Prevented’	
<b>On-site storage</b>	Considered as a type of disposal method	Not specified – see <i>balance of waste generated and managed</i>	
<b>Where to manage</b>	Not specified	On-site or Off-site (considered by boundary or administrative control) Explain difference between onsite and offsite	

**Legend:**  = Descriptive/Contextual information     = Quantitative information

# Re-arrange Waste Processing Method

## GR1 306 (2016)

- i. Reuse
- ii. Recycling
- iii. Composting
- iv. Recovery, including energy recovery
- v. Incineration (mass burn)
- vi. Deep well injection
- vii. Landfill
- ~~viii. On-site storage~~
- ix. Other (to be specified by the organization)

## GR1 306 (2020)

### Waste Diverted from Disposal

- Prep for reuse
- Recycling, e.g.:-
  - Downcycling **NEW**
  - Upcycling **NEW**
  - Composting
  - Anaerobic digestion **NEW**
- Other recovery, e.g.:-
  - Repurposing **NEW**
  - Refurbishment **NEW**

### Waste Directed to Disposal

- Incineration - with energy recovery
- Incineration - without energy recovery
- Landfilling
- Other disposal, e.g.:-
  - Dumping **NEW**
  - Open burning **NEW**
  - Deep well injection



# New Challenge

## In own activities



### Quantitative data

+ Qualitative data to explain the data

Change in data collection from only outlet (disposal) to both inlet (generation) and outlet with more details.

Where to manage wastes – onsite and offsite.

## In value-chain



### Qualitative data

Collect data from upstream (supplier) and downstream

- *Upstream:* production/activity, product\* (input/raw material for organization), waste
- *Downstream:* activities, consumption\* (of organization's product for end-user)

Process flow of input, activities and output that lead or could lead to significant waste related impact

# Reporting Tips

## How to consider reporting waste by composition according to GRI 306-3 – as groups of waste or more detailed as waste code?

The organization can report categories that generally apply to their sector or business practice, or that are imposed by local regulation, as long as these are broadly comparable and give an understanding of the waste composition.

# Reporting Tips

## What kind of actions can be explained as circularity measure?

Apart from improving raw material selection to be greener material, the criteria taken in to consideration in the product design stage to lessen waste in the life time can be explained, such as longevity, durability, and repairability.

# Reporting Tips

The 'on-site storage' was considered as a disposal method in 'GRI 306-2 Waste by type and disposal method (2016)' but not exists in 'GRI 306 Waste (2020)'. How should this difference be reflected in the report?

To make it transparent and enable stakeholders to analyze change over time, the organization can explain as contextual information to understand how the data has been complied.



# Thank you for joining the event



**Sirirat Pinrod**

Manager, Climate Change & Sustainability  
KPMG in Thailand  
email: sirirat1@kpmg.co.th



[home.kpmg/th](https://home.kpmg/th)



**Twitter:** @KPMG\_TH  
**LinkedIn:** [linkedin.com/company/kpmg-thailand](https://linkedin.com/company/kpmg-thailand)  
**Facebook:** [facebook.com/KPMGinThailand](https://facebook.com/KPMGinThailand)  
**YouTube:** [youtube.com/kpmginthailand](https://youtube.com/kpmginthailand)  
**Instagram:** [instagram.com/kpmgthailand/](https://instagram.com/kpmgthailand/)

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2020 KPMG Phoomchai Business Advisory Ltd., a Thai limited liability company and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

