

Summary:

GRI (Global Reporting Initiative) updated their waste reporting standard (GRI 306) on 19 May, 2020. This update gives some emphasis on the circular economy principal to design out waste. As GRI is a widely used non-financial reporting framework for businesses, we have identified in the table below where the GRI waste disclosures can be helpful in collecting data for and responding to certain indicators of Circulytics.

GRI Waste Standard Indicator	About	Guidance	Relevant Circulytics Indicator
306-1	<p>For the organization's significant actual and potential waste-related impacts, a description of:</p> <ul style="list-style-type: none"> i. the inputs, activities, and outputs that lead or could lead to these impacts; ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain. 	<p>Quantity of inputs used to produce the organization's products or services, which will become waste after they are used for production.</p>	<p>6a. Part 1 - Please provide the total annual mass of inflow products and materials suitable for the technical cycle (metric tonnes)</p> <p>6a. Part 2 - Please provide the total annual mass of inflow products and materials suitable for the biological cycle (metric tonnes)</p>
		<p>Quantity of waste outputs generated in the organization's own activities, or quantity of outputs it provides to entities downstream that will eventually become waste when they reach their end of life.</p>	
		<p>Hazardous characteristics of inputs and outputs.</p>	
		<p>Properties of input materials or design characteristics of outputs that limit or prevent their recovery or limit the length of their life.</p>	
		<p>Known potential negative threats associated with specific materials when they are discarded. For example, the potential threat of marine pollution resulting from leakage of discarded plastic packaging into waterbodies.</p>	
		<p>Types of activities that lead to significant quantities of waste generation or to generation of hazardous waste.</p>	

306-2a

Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.

<p>Input material choices and product design.</p>	<p>6b. For products and materials suitable for the technical cycle, what % (by mass) of your inflow (physical material that comes into your manufacturing processes) is sourced from non-virgin, renewable, regenerative, and/or sustainable sources?</p> <p>6c. For products and materials suitable for the biological cycle, what % (by mass) of your inflow is sourced from by-products, waste streams, renewable, regenerative, and/or sustainable sources?</p> <p>6f. What % (by mass) of your physical products are designed along circular economy principles?</p>
<p>Collaboration in the value chain and business model innovation.</p>	<p>2a. To what extent is (are) your innovation function(s) geared toward designing products/services/business models in line with circular economy principles?</p> <p>4a. To what extent are suitable IT and digital systems in place to support a circular business model, products or services?</p> <p>4b. To what extent are processes set up to support circular business models, products or services?</p> <p>4c. To what extent are suitable plant, property, and equipment assets in place to support circular business models, products or services?</p> <p>5a. To what extent do you engage with suppliers to increase sourcing based on circular economy principles (including suppliers of materials/products/plant, property, and equipment assets, as well as suppliers you engage with at the end-of-use of materials/products/plant, property, and equipment assets)?</p> <p>5e. Do you have a membership or actively engage with circular economy related initiatives?</p> <p>7a. What % of your service revenue is from circular services?</p>
<p>End-of-life interventions.</p>	<p>5b. To what extent do you engage with customers on advancing circular economy topics?</p> <p>6g. What % (by mass) of your products and materials suitable for the technical cycle are recirculated in practice through reuse/redistribution, refurbishment/remanufacture, recycling, or nutrient recirculation that meets the qualifying conditions (only counting the first cycle of recirculation after initial use).</p> <p>6h. For products that are recirculated through reuse, how many average uses do your products have before reaching end of use?</p> <p>8d. What % of your plant, property, and equipment (PPE) assets have policies or agreements in place to enable recirculation in practice at their end-of-use?</p>

306-2b	<p>If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.</p>		<p>6d. What % (by mass) of your total outflow of products and materials suitable for the technical cycle is waste or by-products that go to landfill or incineration and are therefore not recirculated?</p> <p>6e. What % (by mass) of your total outflow of products and materials suitable for the biological cycle, is waste or by-products that go to landfill or incineration and are therefore not recirculated?</p>
306-2c	<p>The processes used to collect and monitor waste-related data.</p>		<p>4a. To what extent are suitable IT and digital systems in place to support a circular business model, products or services?</p> <p>4b. To what extent are processes set up to support circular business models, products or services?</p>
306-3a	<p>Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.</p>		<p>6d. What % (by mass) of your total outflow of products and materials suitable for the technical cycle is waste or by-products that go to landfill or incineration and are therefore not recirculated?</p> <p>6e. What % (by mass) of your total outflow of products and materials suitable for the biological cycle, is waste or by-products that go to landfill or incineration and are therefore not recirculated?</p>
306-3b	<p>Contextual information necessary to understand the data and how the data has been compiled.</p>		

<p>306-4a</p>	<p>Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.</p>	<p>The type of waste (hazardous/non-hazardous). The waste streams, relevant to its sector or activities. The materials that are present in the waste.</p>	<p>6b. For products and materials suitable for the technical cycle, what % (by mass) of your inflow (physical material that comes into your manufacturing processes) is sourced from non-virgin, renewable, regenerative, and/or sustainable sources? 6c. For products and materials suitable for the biological cycle, what % (by mass) of your inflow is sourced from by-products, waste streams, renewable, regenerative, and/or sustainable sources? 6d. What % (by mass) of your total outflow of products and materials suitable for the technical cycle is waste or by-products that go to landfill or incineration and are therefore not recirculated? 6e. What % (by mass) of your total outflow of products and materials suitable for the biological cycle, is waste or by-products that go to landfill or incineration and are therefore not recirculated? 6g. What % (by mass) of your products and materials suitable for the technical cycle are recirculated in practice through reuse/redistribution, refurbishment/remanufacture, recycling, or nutrient recirculation that meets the qualifying conditions (only counting the first cycle of recirculation after initial use).</p>
<p>306-4b</p>	<p>Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations.</p>		
<p>306-4c</p>	<p>Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations.</p>		
<p>306-4d</p>	<p>For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal: i. onsite; ii. offsite.</p>		

306-4e	Contextual information necessary to understand the data and how the data has been compiled.		
306-5a	Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.	<p>The type of waste (hazardous/non-hazardous).</p> <p>The waste streams, relevant to its sector or activities.</p> <p>The materials that are present in the waste.</p>	<p>6d. What % (by mass) of your total outflow of products and materials suitable for the technical cycle is waste or by-products that go to landfill or incineration and are therefore not recirculated?</p> <p>6e. What % (by mass) of your total outflow of products and materials suitable for the biological cycle, is waste or by-products that go to landfill or incineration and are therefore not recirculated?</p>
306-5b	<p>Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:</p> <ul style="list-style-type: none"> i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations. 		
306-5c	<p>Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:</p> <ul style="list-style-type: none"> i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations. 		
306-5d	<p>For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal:</p> <ul style="list-style-type: none"> i. onsite; ii. offsite. 		
306-5e	Contextual information necessary to understand the data and how the data has been compiled.		



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