

# GRI 306: Effluents and Waste 2016

306



## GRI 306: Effluents and Waste 2016

### **Topic Standard**

The main contents of *GRI 306: Effluents and Waste 2016* have been superseded by the GRI Standards *GRI 303: Water and Effluents 2018* and *GRI 306: Waste 2020.* This content has been blacked out in this Standard.

However, the spills-related content in Disclosure 306-3 Significant spills of *GRI* 306: *Effluents and Waste* 2016 remains in effect.

In its 2020-2022 Work Program, the Global Sustainability Standards Board has identified the development of a GRI Standard for spills and leaks as a priority project for commencement.

#### Effective date

This Standard is effective for reports or other materials published on or after 1 July 2018.

#### Responsibility

This Standard is issued by the Global Sustainability Standards Board (GSSB). Any feedback on the GRI Standards can be submitted to gssbsecretariat@globalreporting.org for the consideration of the GSSB.

#### **Due Process**

This Standard was developed in the public interest and in accordance with the requirements of the GSSB Due Process Protocol. It has been developed using multi-stakeholder expertise, and with regard to authoritative intergovernmental instruments and widely held expectations of organizations relating to social, environmental, and economic responsibilities.

#### Legal liability

This document, designed to promote sustainability reporting, has been developed by the Global Sustainability Standards Board (GSSB) through a unique multi-stakeholder consultative process involving representatives from organizations and report information users from around the world. While the GRI Board of Directors and GSSB encourage the use of the GRI Sustainability Reporting Standards (GRI Standards) and related Interpretations by all organizations, the preparation and publication of reports based fully or partially on the GRI Standards and related Interpretations are the full responsibility of those producing them. Neither the GRI Board of Directors, GSSB, nor Stichting Global Reporting Initiative (GRI) can assume responsibility for any consequences or damages resulting directly or indirectly from the use of the GRI Standards and related Interpretations in the preparation of reports, or the use of reports based on the GRI Standards and related Interpretations.

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ISBN 978-90-8866-109-9

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## Introduction

D. Background context

Spills of chemicals, oils, and fuels, among other substances, can potentially affect soil, water, air, biodiversity, and human health.

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# **GRI 306: Effluents and Waste**

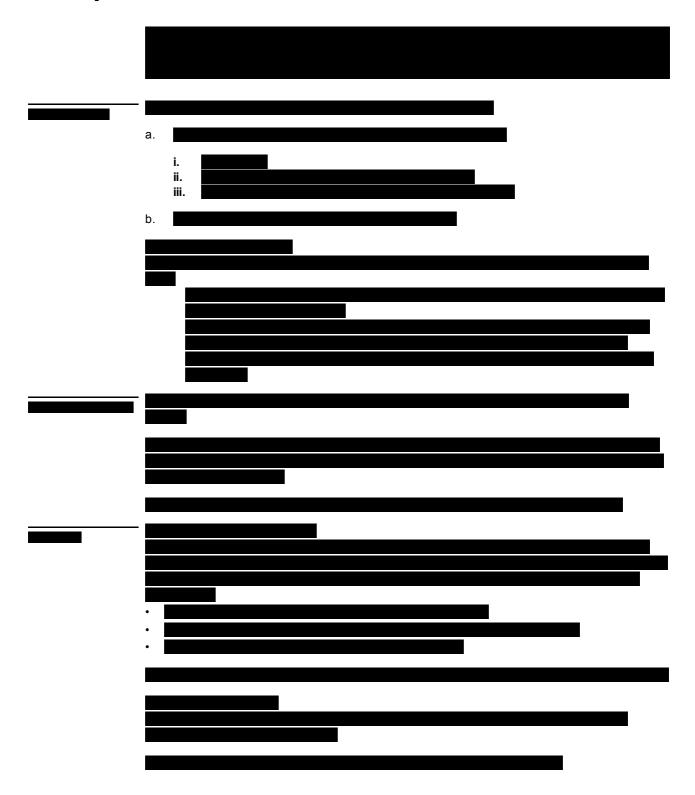
This Standard includes disclosures on the management approach and topic-specific disclosures. These are set out in the Standard as follows:

Disclosure 306-3 Significant spills		

REQUIREMENTS		
GUIDANCE	can also disclose expenditures on:	the reporting organization

- can also disclose expenditures on
- $\bullet \quad \text{clean-up costs, including costs for remediation of spills as specified in Disclosure 306-3.}$

# 2. Topic disclosures



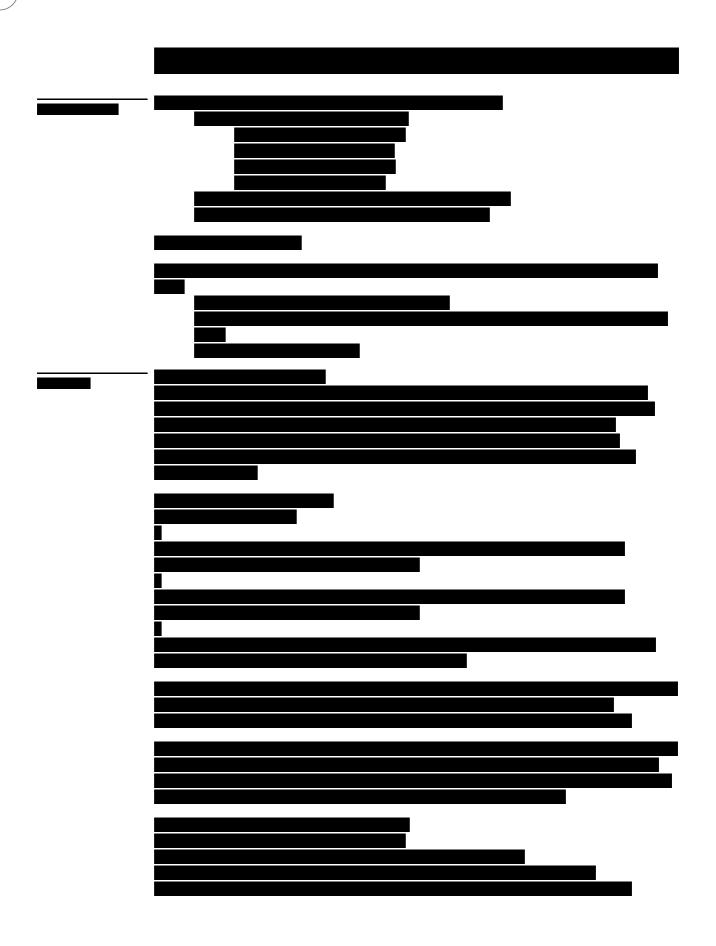


## Disclosure 306-3 Significant spills

### REQUIREMENTS

The reporting organization shall report the following information:

- a. Total number and total volume of recorded significant spills.
- b. The following additional information for each  $\underline{spill}$  that was reported in the organization's financial statements:
  - i. Location of spill;
  - ii. Volume of spill;
  - iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization).
- c. Impacts of significant spills.





## **Glossary**

This glossary provides definitions for terms used in this Standard. The organization is required to apply these definitions when using the GRI Standards.

The definitions included in this glossary may contain terms that are further defined in the complete *GRI Standards Glossary*. All defined terms are underlined. If a term is not defined in this glossary or in the complete *GRI Standards Glossary*, definitions that are commonly used and understood apply.

### S

### significant spill

<u>spill</u> that is included in the organization's financial statements, for example due to resulting liabilities, or is recorded as a spill by the organization

#### spil

accidental release of a hazardous substance that can affect human health, land, vegetation, waterbodies, and groundwater

## **Bibliography**

#### **Authoritative instruments:**

- 1. Basel Convention, 'Ban Amendment to the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal', 1995.
- 2. International Maritime Organization (IMO) Convention, 'Convention on the Prevention of Marine Pollution by Dumping of Wastes and Other Matter' (London Convention), 1972.
- 3. International Maritime Organization (IMO) Convention, 'International Convention for the Prevention of Pollution from Ships (Marpol)', 1973, as modified by the Protocol of 1978.
- 4. Ramsar Convention, 'The Convention on Wetlands of International Importance especially as Waterfowl Habitat', 1994.





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