

GRI

GRI Topic Standards for Pollution:

Air pollution

Soil pollution

Critical incidents

Tuesday 31 March 2026



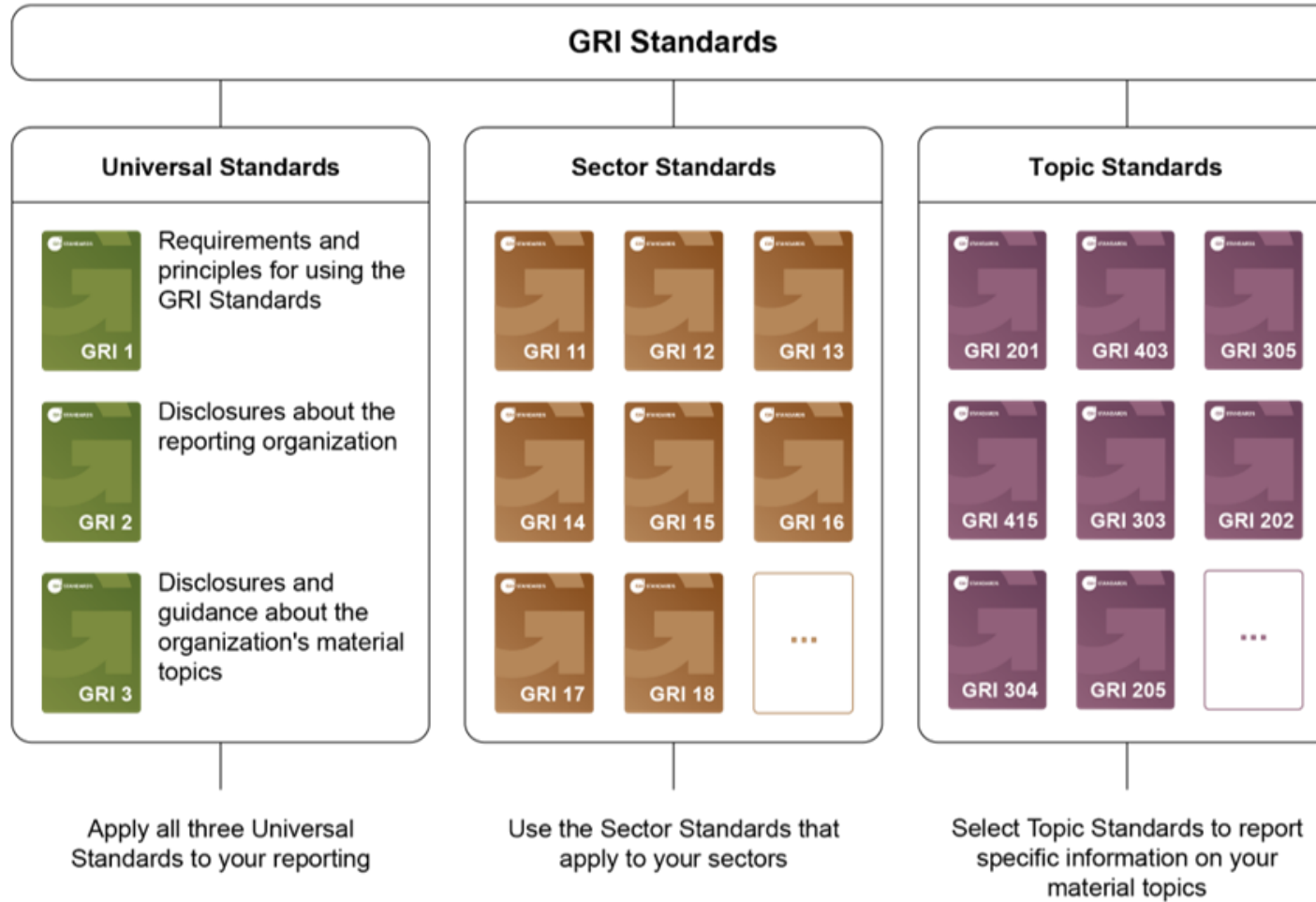
Program

- Project background
- Air Pollution exposure draft
- Soil Pollution exposure draft
- Critical Incidents exposure draft



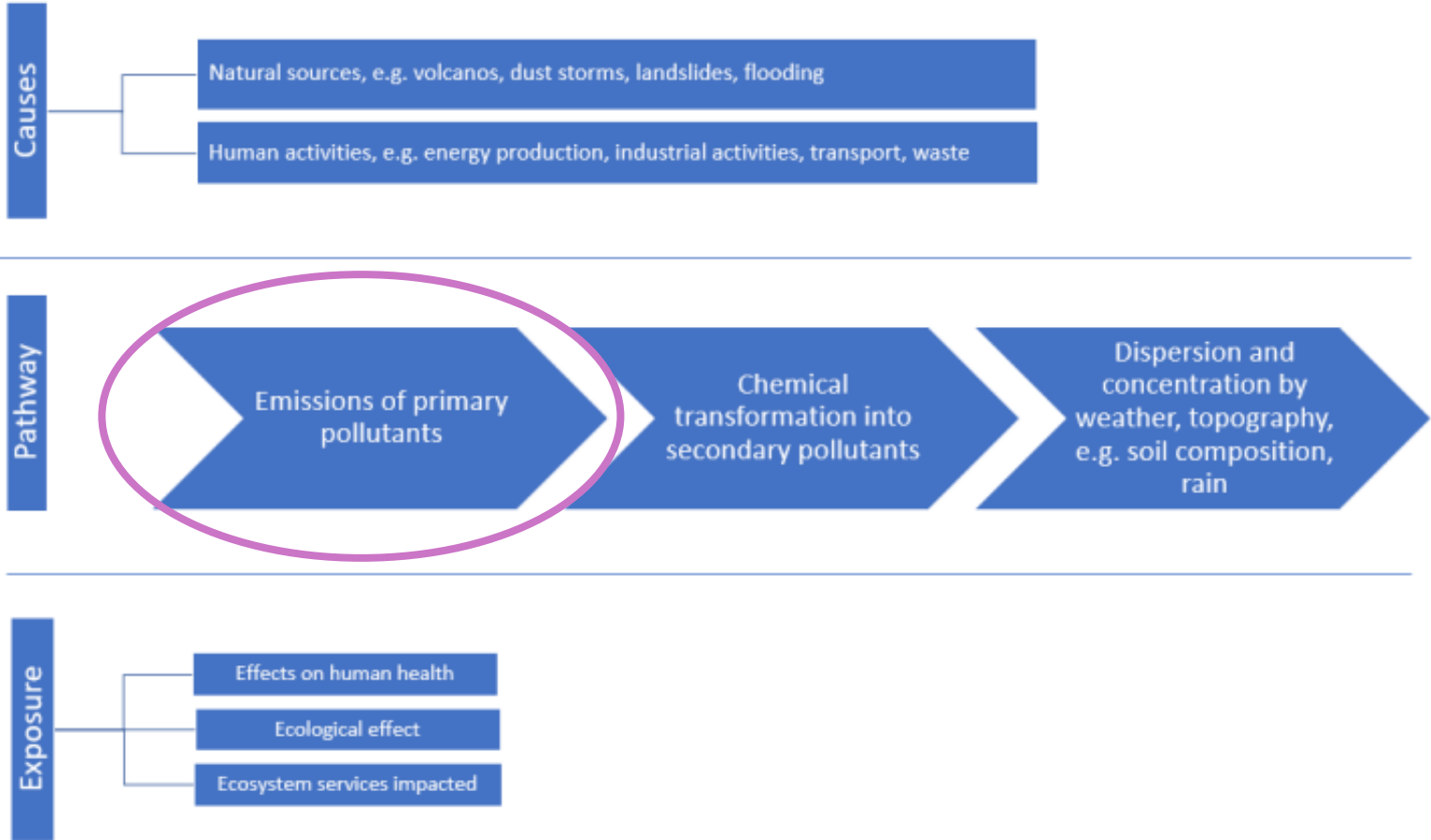
Project Background

The structure of the GRI Standards



Pathway to pollution

Figure 1. Pollution to air, water and soil



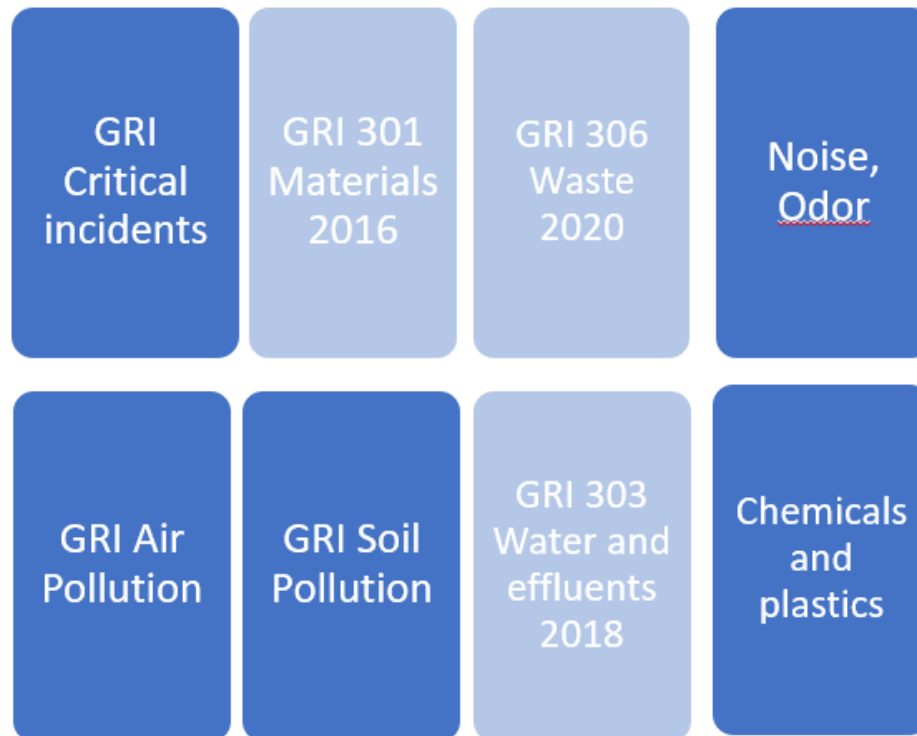
Source: adapted from United Nations Environment Programme (UNEP), *Towards a Pollution-Free Planet. Background Report. 2017.*

Overview of (future) pollution-related GRI Topic Standards

White paper on pollution and GRI standards

Not part of
pollution project

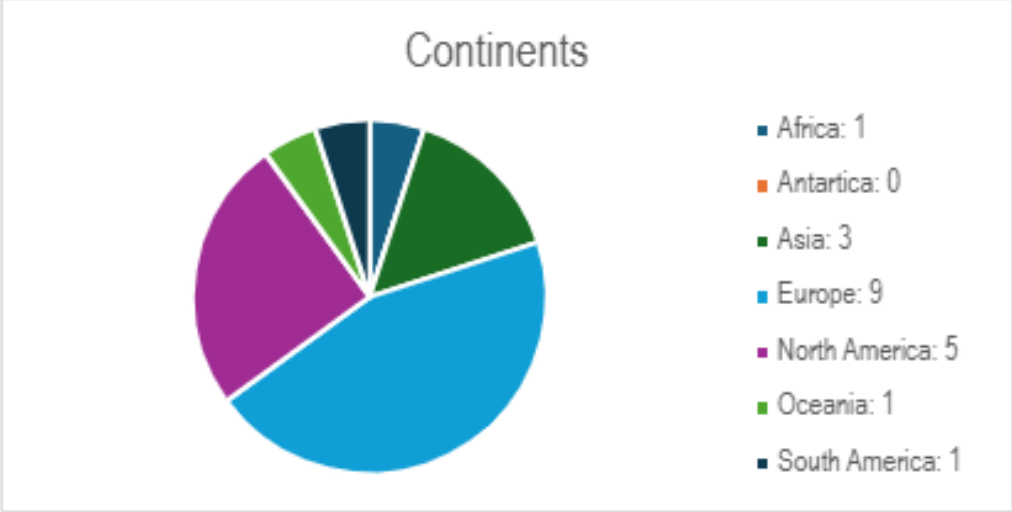
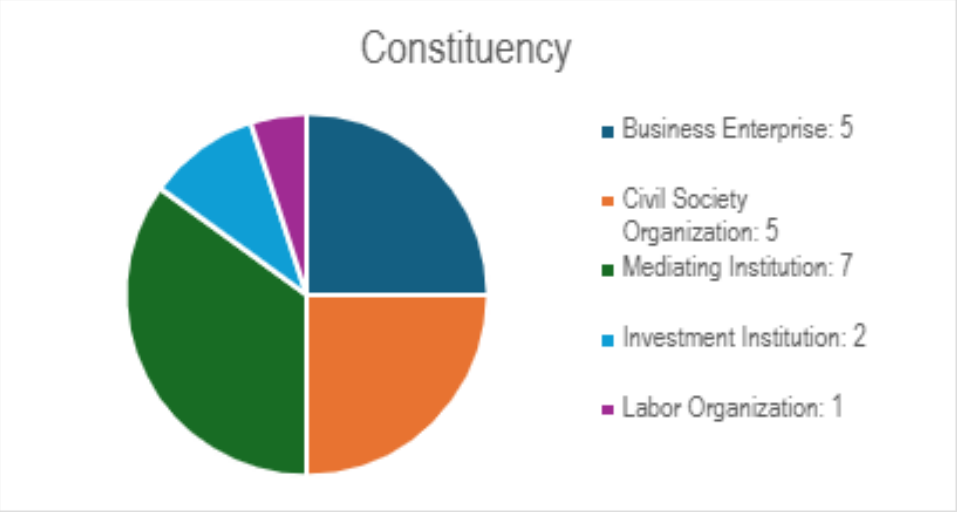
Part of pollution
project



Revision of existing disclosures:

- Disclosure 306-3 Significant spills
- Disclosure 305-6 Emissions of ozone-depleting substances (ODS)
- Disclosure 305-7 Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions

Composition of the Working Group



Composition of the Working Group

Mediating	CSO	Business	Investment	Labor
<ul style="list-style-type: none">• Works Design• IBAMA• GPM Global• Independent• Independent• BDO Jordan and Iraq• UNEP	<ul style="list-style-type: none">• ChemSec• Stockholm Environment Institute at University of York, WEF• Clean Production Action• Ellen MacArthur Foundation• Pacific Island Climate Action Network (PICAN)	<ul style="list-style-type: none">• Ricardo/Air Pollution Footprint Partnership• Hyundai Glovis• CropLife International• Dangote Cement Plc• CEFIC	<ul style="list-style-type: none">• Mercy Investments Services, Inc• UNEP-FI	<ul style="list-style-type: none">• CCOO



GRI AP: Air Pollution 20XX

Disclosure 305-7 Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions

REQUIREMENTS

The reporting organization shall report the following information:

- a. **Significant air emissions**, in kilograms or multiples, for each of the following:
 - i. **NO_x**
 - ii. **SO_x**
 - iii. **Persistent organic pollutants (POP)**
 - iv. **Volatile organic compounds (VOC)**
 - v. **Hazardous air pollutants (HAP)**
 - vi. **Particulate matter (PM)**
 - vii. **Other standard categories of air emissions identified in relevant regulations**
- b. **Source of the emission factors used.**
- c. **Standards, methodologies, assumptions, and/or calculation tools used.**

Compilation requirements

- 2.13** When compiling the information specified in Disclosure 305-7, the reporting organization shall select one of the following approaches for calculating significant air emissions:
- 2.13.1** Direct measurement of emissions (such as online analyzers);
 - 2.13.2** Calculation based on site-specific data;
 - 2.13.3** Calculation based on published emission factors;
 - 2.13.4** Estimation. If estimations are used due to a lack of default figures, the organization shall indicate the basis on which figures were estimated.

RECOMMENDATIONS

- 2.14** When compiling the information specified in Disclosure 305-7, the reporting organization should:
- 2.14.1 if subject to different standards and methodologies, describe the approach to selecting them;
 - 2.14.2 where it aids transparency or comparability over time, provide a breakdown of the air emissions data by:
 - 2.14.2.1 business unit or facility;
 - 2.14.2.2 country;
 - 2.14.2.3 type of source;
 - 2.14.2.4 type of activity.

GUIDANCE

See references [3], [4], [5], [6] and [10] in the [Bibliography](#).

GRI AP: Air pollution 20XX

Topic Management Disclosures

- Disclosure AP-1 Management of air pollution impacts

Topic Disclosures

- Disclosure AP-2 Air pollutant emissions reduction targets and progress
- Disclosure AP-3 Air pollutant emissions
- Disclosure AP-4 Incidents related to air pollutant emissions

References incl:

- WHO, *Global air quality guidelines*, 2021
- UNECE Convention on Long-Range Transboundary Air Pollution (LTRAP), 1979
- Climate and Clean Air Coalition and Stockholm Environment Institute, *Integrated Guide for Business Greenhouse Gas and Air Pollutant Emission Assessment*, 2025.

Good to know:

- Many Global references from authoritative organizations (WHO, UNECE) with specific pollutants
- Strongly linked to CO2 emissions

Disclosure AP-1 Management of air pollution impacts

The organization shall:

- a. describe its policies or commitments to limit the quantity of air pollutants emitted;
- b. report the extent to which these policies or commitments apply to its own activities and to the activities of its business relationships;
- c. describe its own activities and upstream and downstream value chain activities that lead to air pollutant emissions;
- d. describe how it monitors air pollutant emissions, including whether internal or external audits are conducted and the actions taken to reduce air pollutant emissions;
- e. describe its processes to address incidents of non-compliance with limits for air pollutant emissions;
- f. describe how it enhances synergies between actions taken to reduce its air pollutant emissions with those that reduce greenhouse gas emissions;
- g. describe the impacts resulting from the actions to reduce air pollutant emissions and how these impacts are managed, including impacts on:
 - i. workers, local communities, and Indigenous Peoples;
 - ii. biodiversity;
- h. describe how it adheres to initiatives that address air pollution.

Public comment questions

- What is your feedback regarding Disclosure AP-1?
- Are there any elements of Disclosure AP-1 that you would find challenging to identify or report?

Disclosure AP-2

Air pollutant emissions reduction targets and progress

The organization shall:

- a. report air pollutant emissions reduction targets, including the time horizons to achieve them;
- b. for each air pollutant emissions reduction target that concerns groups of substances, report the air pollutants covered by each target;
- c. explain how air pollutant emissions reduction targets are informed by latest scientific evidence;
- d. for each air pollutant emissions reduction target, report the extent to which the target applies to the organization's activities;
- e. describe its air pollutant emissions reduction target revision policy;
- f. for each air pollutant emissions reduction target, report the base year, including:
 - i. the rationale for choosing it;
 - ii. base year emissions;
- g. report the progress toward each air pollutant emissions reduction target as the total quantity of emissions reduced and as a percentage of base year emissions;
- h. for each air pollutant emissions reduction target, explain how the progress toward the target was achieved and whether it is due to:
 - i. reductions as a result of the organization's actions; or
 - ii. other factors;
- i. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, assumptions, and calculation tools used.

Public comment questions

- What is your feedback regarding Disclosure AP-2?
- Are there any elements of Disclosure AP-2 that you would find challenging to identify or report?

AP-3 Air pollutant emissions

The organization shall:

- a. report the total emissions for each of the following air pollutants, in kilograms or multiples:
 - i. Black carbon (BC);
 - ii. Carbon monoxide (CO);
 - iii. Hazardous air pollutants (HAPs);
 - iv. Nitrogen oxides (NO_x);
 - v. Persistent organic pollutants (POPs);
 - vi. PM_{2.5};
 - vii. PM₁₀;
 - viii. Sulphur oxides (SO_x);
 - ix. Volatile organic compounds (VOCs);
 - x. Other air pollutants;
- b. provide a breakdown of the emissions reported under AP-3-a-i through AP-3-a-x by:
 - i. site;
 - ii. activity;
 - iii. country;
- c. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, assumptions, calculation tools, and the source of the emission factors used.

Public comment questions

- What is your feedback regarding Disclosure AP-3 Air pollutant emissions?
- What is your feedback on the data breakdown that the organization is required to report? Do you find the required data breakdowns by organizations to be both feasible and relevant?

AP-4 Incidents related to air pollutant emissions

The organization shall:

- a.** report the percentage of its sites that have permits for air pollutant emissions;
- b.** report the number of incidents of non-compliance with limits for air pollutant emissions defined in permits;
- c.** report the number of incidents of non-compliance with limits for air pollutant emissions defined by the organization;
- d.** describe the nature of each incident of non-compliance reported in AP-4-b and AP-4-c;
- e.** describe actions taken or planned to address each incident reported under AP-4-b and AP-4-c;
- f.** report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.

Public comment questions

- What is your feedback regarding Disclosure AP-4 Incidents related to air pollutant emissions?



GRI SP: Soil Pollution 20XX

GRI SP: Soil Pollution 20XX

Topic Management Disclosures

- Disclosure SP-1 Management of soil pollution impacts

Topic Disclosures

- Disclosure SP-2 Released soil pollutants
- Disclosure SP-3 Incidents of soil pollution

References incl:

- United Nations Environment Programme (UNEP), *Global Assessment of Soil Pollution*, 2021.
- FAO, *Revised World Soil Charter*, 2015

Good to know:

- Very few global references from authoritative organizations
- FAO International Network on Soil Pollution (INSOP)
- New in GRI Topic Standards. In GRI 13, there are LMT 13.5 Soil health and 13.6 Pesticides use

Disclosure SP-1 Management of soil pollution impacts

The organization shall:

- a. describe its policies or commitments that limit soil pollution;
- b. report the extent to which they apply to its own activities or business relationships;
- c. describe how it identifies soil pollutants released from its own activities or upstream and downstream in its value chain;
- d. describe how it monitors released soil pollutants and the actions taken to reduce soil pollution;
- e. report soil pollution reduction targets, including the time frame to achieve them;
- f. describe how it identifies where soil pollution exceeds limits defined by the organization;
- g. describe the impacts from the actions taken to address soil pollution and how it manages them, including impacts on:
 - i. workers, local communities, and Indigenous Peoples;
 - ii. biodiversity;
- h. describe how it adheres to initiatives that address soil pollution.

Public comment questions

- What is your feedback regarding Disclosure SP-1?

Disclosure SP-2 Released soil pollutants

The organization shall:

- a. list the soil pollutants it has released, and, for each one, report the:**
 - i. amount;**
 - ii. activity;**
 - iii. site;**
 - iv. country;**
- b. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, assumptions, calculation tools, and the source of the pollution factors used.**

Public comment questions

- What is your feedback regarding Disclosure SP-2?
- What is your feedback on the data breakdown that the organization is required to report? Do you find the required data breakdowns by organizations to be both feasible and relevant?

Disclosure SP-3 Incidents of soil pollution

The organization shall:

- a. report the percentage of its sites that have permits related to releasing soil pollutants;**
- b. report the number of incidents of non-compliance with limits for soil pollutants defined in permits;**
- c. report the number of incidents where identified soil pollutants released from its activities exceed limits defined by the organization;**
- d. describe the nature of each incident of non-compliance reported in SP-5-b and SP-5-c;**
- e. describe soil remediation actions taken in areas where soil pollutants released from its activities exceed limits;**
- f. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.**

Public comment questions

- What is your feedback regarding Disclosure SP-3 Incidents of soil pollution?



GRI CI: Critical incidents 20XX

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 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.

GRI CI: Critical incidents 20XX

Topic Management Disclosures

- Disclosure [CI-1] Critical incident prevention, preparedness, and response

Topic Disclosure

- Disclosure [CI-2] Prevention, preparedness and response plans
- Disclosure [CI-2] Critical incidents occurred
- Disclosure [CI-3] Spills

References incl:

- Global Tailings Reviews, Global Industry Standard on Tailings Management, 2020.
- Organisation for Economic Co-operation and Development (OECD), *Guiding principles for chemical accident prevention, preparedness and response*, 2023.
- United nations Economic Commission for Europe (UNECE), *Safety guidelines and good industry practices for Oil Terminals*, 2015.
- United Nations Economic Commission for Europe (UNECE), *Convention on the Transboundary Effects of Industrial Accidents, as amended on 15 December 2015*, 1992.

Good to know:

- Incl revision of disclosure 306-3 Significant spills
- Not only related to pollution

Disclosure CI-1

Critical incident prevention, preparedness and response

The organization shall:

1. describe its policies and plans for critical incident prevention, preparedness, and response, including:
 2. types of critical incidents covered;
 2. the process to identify incidents and determine whether they are critical;
 3. preventive measures;
 4. the process to respond to each type of critical incident;
 5. the content of related training;
 6. frequency of audits and subsequent revisions;
2. describe its approach to engaging with stakeholders on critical incident prevention, preparedness, and response, including:
 1. how it communicates with them before, during, and after critical incidents;
 2. how their engagement has informed this approach;
3. describe how it engages with its business relationships regarding critical incident prevention, preparedness, and response policies and plans of the business relationship.

Public comment questions

- What is your feedback regarding Disclosure CI-1?
- Are there any elements of Disclosure CI-1 that you would find challenging to identify or report?

Disclosure CI-2 Prevention, preparedness and response plans

- a. The organization shall report the percentage of its sites that have critical incident prevention, preparedness, and response plans, and list the sites that do not.**

Public comment questions

- What is your feedback regarding Disclosure CI-2?

Disclosure CI-3 Critical incidents recorded

The organization shall:

- a. report the total number of critical incidents;
- b. for each critical incident, report:
 - i. the type;
 - ii. the geographic location;
 - iii. the impacts;
 - iv. remediation actions taken;
 - v. causes and any failed critical controls;
 - vi. lessons learned, including those implemented and those communicated to stakeholders;
 - vii. the internal and external documents used to determine the incident as critical.

Public comment questions

- What is your feedback regarding Disclosure CI-3 Critical incidents recorded?
- Are there any elements of Disclosure CI-3 that you would find challenging to identify or report?

Disclosure CI-4 Spills

The organization shall report the following information for the spills reported under CI-3-b:

- a. the total number of spills, and a breakdown by spill type:
 - i. oil;
 - ii. fuel;
 - iii. waste;
 - iv. chemical;
 - v. other;
- b. for each spill report the:
 - i. amount spilled;
 - ii. material spilled;
 - iii. amount recovered;
- c. the frequency of sampling and analysis of the affected area following the spill.

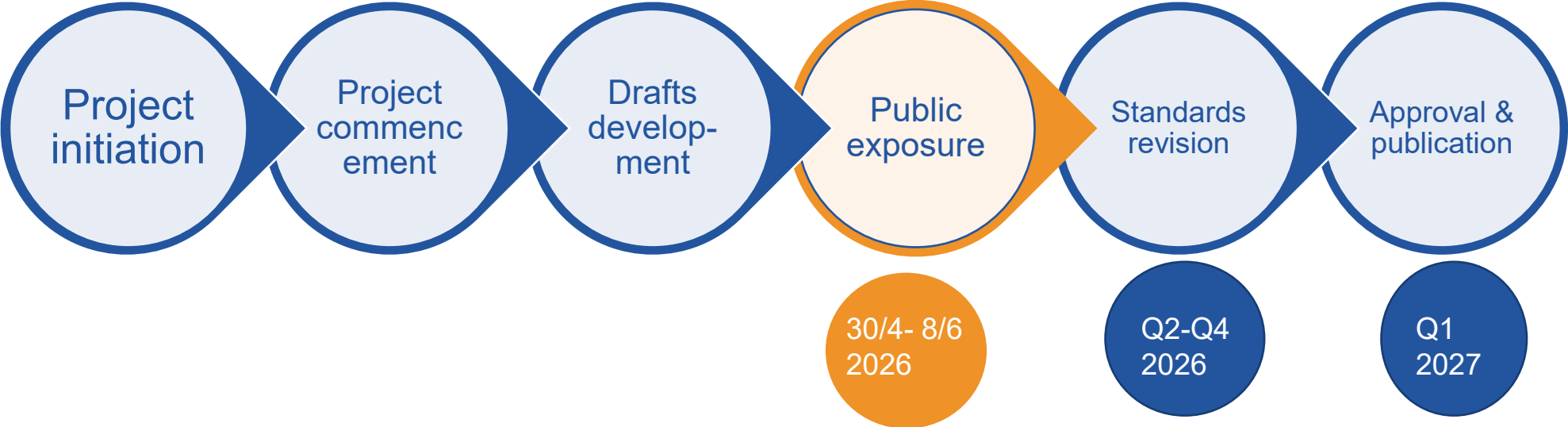
Public comment questions

- What is your feedback regarding Disclosure CI-4?



Planning

Project planning for air pollution, soil pollution, critical incidents





Thank you!

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