



GRI Topic Standard Project for Pollution – Project proposal

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1 Project background

2 As part of the [GSSB Work Program 2023-2025](#), the Global Sustainability Standards Board (GSSB)
3 has identified the need to review the pollution-related GRI disclosures, including, but not limited to, the
4 revision of Disclosures 305-6 Emissions of ozone-depleting substances (ODS) and 305-7 Nitrogen
5 oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions in *GRI 305 Emissions 2016* and
6 Disclosure 306-3 Significant spills in *GRI 306 Effluents and Waste 2016*.

7 In October 2016, the GSSB initiated a project to revise *GRI 303: Water 2016* and the effluents-related
8 disclosures from *GRI 306: Effluents and Waste 2016*. In this revision, it was decided not to include
9 Disclosure 306-3 Significant spills in the revised *GRI 303: Water and Effluents 2018*, as it was not
10 exclusively relevant to the topic of water and effluents. The [proposal](#) was to develop a new GRI Topic
11 Standard to report spills and leaks and their impacts, after which the *GRI 306: Effluent and Waste*
12 *2016* will be withdrawn. Additionally, the Sector Program [proposed](#) to broaden the scope to critical
13 incident management.

14 Next to Disclosure 306-3 Significant spills of *GRI 306: Effluents and Waste 2016*, the revision will
15 include non-GHG air pollutants as covered in Disclosures 305-6 and 305-7 of *GRI 305: Emissions*
16 *2016*. These disclosures are not part of the climate change revision project. Based on further
17 discussions and inputs from stakeholders, the revised scope will be broadened to include different
18 kinds of pollutants that can affect soil, water, and air and, consequently, biodiversity and human
19 health.

20 Furthermore, the new Topic Standard will address reporting disclosures for emerging subjects such
21 as plastics pollution (when not addressed by *GRI 301: Materials 2016* and *GRI 306: Waste 2020*) and
22 hazardous substances (when not addressed by *GRI 301: Materials 2016* and *GRI 306: Waste 2020*).

23 Pollution is a broad topic as many pollution-related substances and emissions affect the environment,
24 including biodiversity, human and animal health, quality of human life, and their socio-economic
25 position. For example, the WHO mentions that 'Ambient (outdoor) air pollution in both cities and rural
26 areas was estimated to cause 4.2 million premature deaths worldwide per year in 2019'.¹ Another
27 example is that 16% of China's soil is polluted, and there are approximately three million potentially
28 polluted sites in the European Economic Area and the West Balkans.² A healthy soil is important for
29 agriculture and biodiversity³, but it is also better at storing carbon dioxide (CO₂).⁴

30 In this Topic Standard project, the pollution-related disclosures will be revised to align with
31 internationally agreed best practices, the latest developments, and relevant authoritative
32 intergovernmental instruments in the field of pollution.

33 Pollution can be linked to all Sustainable Development Goals (SDGs). For example, the health and
34 productivity of workers is related to the end of poverty (SDG 1), or pollution reduction can promote
35 gender equality through reducing the burden of fetching clean water, providing cleaner indoor air

¹ World Health Organization (WHO), Ambient (outdoor) air pollution, [https://www.who.int/news-room/fact-sheets/detail/ambient-\(outdoor\)-air-quality-and-health](https://www.who.int/news-room/fact-sheets/detail/ambient-(outdoor)-air-quality-and-health), accessed on 6 December 2023.

² Food and Agriculture Organization (FAO), Soil pollution. A hidden reality, 2018.

³ Food and Agriculture Organization (FAO) and United Nations Environment Programme (UNEP), Global assessment of soil pollution - Summary for policy makers, 2021.

⁴ Food and Agriculture Organization (FAO), What is carbon soil sequestration?, <https://www.fao.org/soils-portal/soil-management/soil-carbon-sequestration/en/>, accessed on 6 December 2023.

36 quality, and contributing to better health (SDG 5).⁵ In particular, addressing pollution contributes to
37 achieving the following SDG targets:⁶

- 38 • Target 3.9: By 2030, substantially reduce the number of deaths and illnesses from hazardous
39 chemicals and air, water, and soil pollution and contamination.
- 40 • Target 12.4: By 2020, achieve the environmentally sound management of chemicals and all
41 wastes throughout their life cycle, in accordance with agreed international frameworks, and
42 significantly reduce their release into air, water, and soil in order to minimize their adverse
43 impacts on human health and the environment.

44 In addition, the UN Office of the High Commission on Human Rights aims to promote a human rights-
45 based approach to environmental laws and policies. A clean, healthy, and sustainable environment is
46 instrumental to human rights.⁷ Currently, the relationship between human rights and the environment
47 is examined by two special rapporteurs, one on human rights and the environment and one on toxics
48 and human rights.

49 The Organisation for Economic Co-operation and Development (OECD) Guidelines for multinational
50 enterprises⁸ set clear expectations for businesses. This includes taking responsibility for the impacts
51 businesses cause and those they contribute to or are linked by their business relationships, including
52 air, water, and soil pollution. Additionally, the OECD supports governments with respect to chemical
53 safety and biosafety. It has also adopted the 'Decision-Recommendation of the Council concerning
54 Chemical Accident Prevention, Preparedness and Response'.⁹ This decision recommendation is
55 supported by Guiding Principles for Chemical Accident Prevention, Preparedness and Response.¹⁰

56 The United Nations United Nations Environment Programme (UNEP), United Nations Economic
57 Commission for Europe (UNECE), World Health Organization (WHO), Food and Agriculture
58 Organization (FAO), and International Maritime Organization (IMO) have developed and adopted
59 several legally binding documents that aim to combat pollution. Examples of pollutants include
60 hazardous air pollutants (HAP), nitrogen oxides (NO_x), ozone-depleting substances (ODS), particulate
61 matter (PM), persistent organic pollutants (POP), sulfide oxides (SO_x), volatile organic components
62 (VOC). These documents are related to emissions into air, soil, and water. See the annex Non-
63 exhaustive list of identified authoritative references.

⁵ For a full overview see figure 4 (p.9) in United Nations Environmental Assembly (UNEA),
Implementation plan 'Towards a pollution free planet', 2019.

⁶ GRI, Goals and targets database, <https://www.globalreporting.org/goals-and-targets-database/>,
accessed on 6 December 2023.

⁷ United Nations Human Rights Office of the High Commissioner (UNCHR), Climate change and
environment, <https://www.ohchr.org/en/topic/climate-change-and-environment>, accessed on 6
December 2023.

⁸ Organisation for Economic Co-operation and Development (OECD), OECD Guidelines for
multinational enterprises on responsible business conduct, 2023.

⁹ Organisation for Economic Co-operation and Development (OECD), Decision-Recommendation of
the Council concerning Chemical Accident Prevention, Preparedness and Response
(OECD/LEGAL/0490), adopted on 8 June 2023.

¹⁰ Organisation for Economic Co-operation and Development (OECD), Guiding Principles for
Chemical Accident Prevention, Preparedness and Response, 2023.

64 Project objectives

65 Transparency on emissions of pollutants and their sources informs stakeholders about the
66 organization's significant impacts. The emission of pollutants by the organization into air, soil, and
67 water will be considered in this project. Pollutants such as hazardous air pollutants (HAP), nitrogen
68 oxides (NO, NO₂, NO₃, NO_x), ozone-depleting substances (ODS), particulate matter (PM), persistent
69 organic pollutants (POP), sulfide oxides (SO, SO₂, SO₃, SO_x), volatile organic components (VOC),
70 microplastics, heat, light, noise, smell, and vibrations can affect the environment, human health, and
71 socio-economic development. The final range of pollutants will be defined depending on inputs from
72 experts representing multi-stakeholder constituencies.

73 This project will develop disclosures that enable organizations to report their emissions of pollutants
74 into air, soil, and water. They will also enable organizations to report how they manage their
75 emissions of pollutants, including hazardous substances, critical incidents, and emergency response
76 management.

77 Pollution can be understood as a broad topic. The [GSSB Work Program 2023-2025](#) foresees a
78 Topic Standard project for circular economy. *GRI 301: Materials 2016* and *GRI 306: Waste 2020* will
79 be revised as part of the circular economy project and will not be part of this project. Therefore,
80 pollution linked to the circular economy, e.g., plastic packaging that has not been correctly processed
81 as waste but ends up in nature or replacement of toxic materials with non-toxic materials, will not be
82 part of this project's scope.

83 Emissions into water are currently included in *GRI 303: Water and Effluents 2018*. The outcome of the
84 scoping at the start of the project will inform GRI whether it needs to be part of this project.

85 *Alignment with Sector Standards*

86 This project proposal includes aligning existing Sector Standards with the new Topic Standards. A
87 subprocess will be started after the Topic Standard for pollution is published. The Standards Division
88 will map the new Topic Disclosures to the relevant sections in the existing Sector Standards. If the
89 proposed changes are not considered significant, the Standards Division will recommend that the
90 GSSB approve the draft revision and submit it directly for public comment. If the changes are
91 considered significant, the GSSB may consider the appointment of a technical committee comprised
92 of relevant sector experts to evaluate the proposed changes before submitting the exposure draft to
93 the GSSB for approval and public comment. The GSSB will approve the final draft of the aligned
94 Sector Standard before publication.

95 Project approach

96 Due to the project's scope, the Standards Division proposes to organize the project according to two
97 themes:

98 **Theme 1: Emissions into air, soil, and water**

99 The project's first theme will explore emissions of pollutants into air, soil, and water.¹¹ During this part
100 of the project, several scoping activities will inform GRI whether there is a need to update existing
101 disclosures, including developing new disclosures.

¹¹ Organisation for Economic Co-operation and Development (OECD), Guidelines for multinational enterprises on responsible business conduct, 2023.

102 *Air*

103 Emissions to air can be reported using Disclosures 305-6 Emissions of ozone-depleting substances
104 (ODS) and 305-7 Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions.
105 Various international conventions and protocols under UNECE and UNEP inform these disclosures.
106 See the annex Non-exhaustive list of identified authoritative references.

107 *Soil*

108 There are no binding international agreements for emissions into soil, but in 2012, the FAO Council
109 adopted a resolution for the established Global Soil Partnership. The Global Soil Partnership
110 coordinates voluntary global initiatives on soil health. The Global Soil Partnership established the
111 International Network on Soil Pollution (INSOP). INSOP brings together governments, academia,
112 policymakers, land users, and civil society for effective global coordination of the actions to prevent,
113 control, and remediate soil pollution.¹² Soil health is essential to food production, livelihoods,
114 biodiversity, and climate regulation.¹³ No Topic Standard covers soil health. However, *GRI 13:*
115 *Agriculture, Aquaculture and Fishing Sectors 2022* does include the topic of soil health.

116 *Water*

117 Emissions into water are part of *GRI 303: Water and Effluents 2018*. It covers dissolved solids in
118 discharge water. As mentioned previously, the outcomes of scoping at the start of the project will
119 inform GRI whether it needs to be part of this project or not.

120 **Theme 2: Critical incident management (including spills and leaks and emergency response**
121 **management) and management of hazardous substances**

122 Currently, organizations can report significant spills under Disclosure 306-3 of *GRI 306 Effluents and*
123 *Waste 2016*. The disclosure references several conventions that are still in force.¹⁴ Previously, the
124 GRI Sector Standards Projects for [Oil and Gas](#), [Coal](#), and [Mining](#) proposed considering the
125 development of a new Topic Standard to address critical incident management and emergency
126 preparedness and response.

127 Currently, no dedicated topic disclosures are available for critical incident management, emergency
128 response management, and the management of hazardous substances that affect the environment.
129 Several references from authoritative international organizations exist for emergency response
130 management. See the annex Non-exhaustive list of identified authoritative references.

¹² Food and Agriculture Organization (FAO), Global Soil Partnership – International Network on Soil Pollution, <https://www.fao.org/global-soil-partnership/global-soil-partnershipinsopen/en/>, accessed on 12 December 2023.

¹³ Food and Agriculture Organization (FAO) and United Nations Environment Programme (UNEP), Global assessment of soil pollution - Summary for policy makers, 2021.

¹⁴ International Maritime Organization (IMO) Convention, 'Convention on the Prevention of Marine Pollution by Dumping of Wastes and Other Matter' (London Convention), 1972.

International Maritime Organization (IMO) Convention, 'International Convention for the Prevention of Pollution from Ships (Marpol)', 1973, as modified by the Protocol of 1978.

Ramsar Convention, 'The Convention on Wetlands of International Importance especially as Waterfowl Habitat', 1994.

Basel Convention, 'Ban Amendment to the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal', 1995.

131 **Division of responsibilities**

132 The project will commence with activities and actions related to the project's scope. The Standards
133 Division will conduct a scoping survey and interview experts, reflecting a balance from multi-
134 stakeholder constituencies.

135 Subsequently, the GSSB will appoint a working group (WG) to review the pollution-related Topic
136 Standards and develop new ones. The WG will be formed in accordance with the [Due Process](#)
137 [Protocol](#) to provide technical advice across the project and inform the development of the new
138 disclosures and standards as stated in the project objectives.

139 The WG will provide recommendations in the following areas:

- 140 • Reviewing the outcomes of the scoping actions at the start of the project.
- 141 • Developing new disclosures to include new impact areas, such as critical incident
142 management and soil, if indeed considered as part of the scope.
- 143 • Revising and incorporating the existing pollution-related disclosures into the new set of
144 pollution standards and disclosures.
- 145 • Ensuring new pollution-related disclosures are revised and developed to align with the most
146 updated authoritative references and other global standards setters.

147 Pollution, including critical incident management, is an extensive topic and requires a broad range of
148 expertise. Therefore, a public call for experts will be launched, and based on GSSB approval, a WG
149 will be formed to provide technical advice for developing pollution-related Topic Standards.

150 In line with the Due Process Protocol, the WG should report to the GSSB and seek guidance and
151 advice whenever required to advance the revision program or when they cannot reach a consensus.
152 When the WG is satisfied that it has a proposed (set) of draft standard(s) that are ready for public
153 consultation, the draft(s) are to be presented to the GSSB for approval.

154 The WG should support sustainability reporting as promoted by the GRI Standards, which provide
155 transparency on how an organization contributes or aims to contribute to sustainable development.
156 The Standards Division will draft the Topic Standards. The project will be conducted in accordance
157 with the GSSB Due Process Protocol.

158 After approval of the revised Topic Standard, the Standards Division will map the changes in the
159 revised Topic Standard to the relevant sections in the existing Sector Standards. Based on the
160 mapping, the Standards Division will develop a recommendation for the GSSB. In case the proposed
161 changes are not considered significant, the Standards Division may recommend that the GSSB go
162 directly to public exposure of the revised disclosures only, with an exposure period of 30 days. If the
163 changes are considered significant, a technical committee will be established to evaluate the
164 proposed changes in the Sector Standard. A technical committee may be established to cover the
165 update as a consequence of more than one revised Topic Standard.

166 **Timeline**

167 This project is envisioned to commence in Q1 2024. Table 1, the Annex Timeline (see page 11),
168 outlines the anticipated project duration. The exact starting date and the predicted dates of other key
169 milestones will be confirmed in the final project proposal to be approved by the GSSB.

170 **Assumption and risks**

171 The success of this project proposal is based on an assumption and the management of risks that
172 provide the foundation for its implementation. The assumption and risks have shaped the project's
173 scope, timeline, and expected outcomes.

174 The Standards Division has made the following assumption:

- 175 • The timely recruitment and successful integration of key positions in the Standards Division
176 required to provide support in the implementation of project-related tasks (see Division of
177 responsibilities, including project administration, research, development of technical content,
178 and project management) and achievement of project objectives. Should it not be possible to
179 recruit a sufficient number of qualified candidates within the desired timeframe to meet the
180 project's staffing requirements, an amendment of the project's proposed timelines may be
181 necessary.

182 The Standards Division recognizes the importance of this assumption and its potential impact on
183 project timelines and deliverables. To mitigate risks associated with recruitment and the availability of
184 project resources, the Standards Division has adopted a proactive recruitment strategy and is
185 engaging reputable recruitment agencies to attract and onboard a diverse pool of qualified
186 candidates.

187 In addition to the above assumption, the Standards Division has identified potential risks that may
188 impact the successful execution of the project. The following risks have been identified:

- 189 • Due to the proposed length of the project, there is a possibility of unforeseen shifts in
190 demand by organizations for disclosures to report on their impacts. This may necessitate a
191 change in prioritizing certain themes for review and revision.
- 192 • New authoritative intergovernmental instruments and frameworks may be emerging,
193 necessitating adjustments to the planned revision and development of technical content or an
194 extension of the research phase.

195 To mitigate these risks, the Standards Division will implement the following strategies:

- 196 • Establish a flexible and adaptive project framework that allows for iterative development and
197 accommodates potential changes in technical content.
- 198 • Maintain close collaboration with subject matter experts, stakeholders, and end-users to stay
199 updated on emerging developments and evolving needs.
- 200 • Conduct periodic reviews and assessments of the technical content against the evolving
201 industry standards and best practices to ensure alignment. Incorporate feedback and insights
202 from relevant experts to ensure the proposed project content remains current and relevant.

203 **Annex Non-exhaustive list of** 204 **identified authoritative references**

- 205 Basel Convention, 'Ban Amendment to the Basel Convention on the Control of Transboundary
206 Movements of Hazardous Wastes and their Disposal', 1995.
- 207 International Maritime Organization (IMO) Convention, 'Convention on the Prevention of Marine
208 Pollution by Dumping of Wastes and Other Matter' (London Convention), 1972.
- 209 International Maritime Organization (IMO) Convention, 'International Convention for the Prevention of
210 Pollution from Ships (Marpol)', 1973, as modified by the Protocol of 1978.
- 211 Ramsar Convention, 'The Convention on Wetlands of International Importance especially as
212 Waterfowl Habitat', 1994.
- 213 United Nations Environmental Assembly (UNEA), 'Zero draft text of the international legally binding
214 instrument on plastic pollution, including in the marine environment,' 2023.
- 215 United Nations Environmental Programme, 'Basel convention on control of transboundary movement
216 of hazardous wastes and their disposal,' 1992.
- 217 Organisation for Economic Co-operation and Development (OECD), OECD Guidelines for
218 multinational enterprises, 2023.
- 219 United Nations Economic Commission for Europe (UNECE) Convention, 'Geneva Protocol
220 concerning the Control of Emissions of Volatile Organic Compounds or their Transboundary Fluxes',
221 1991.
- 222 United Nations Economic Commission for Europe (UNECE) Convention, 'Gothenburg Protocol to
223 Abate Acidification, Eutrophication and Ground-level Ozone', 1999.
- 224 United Nations Economic Commission for Europe (UNECE) Convention, 'Helsinki Protocol on the
225 Reduction of Sulphur Emissions or their Transboundary Fluxes', 1988.
- 226 United Nations Economic Commission for Europe (UNECE) Convention, 'Sofia Protocol concerning
227 the Control of Emissions of Nitrogen Oxides or their Transboundary Fluxes', 1985.
- 228 United Nations Environment Programme (UNEP) and World Meteorological Organization (WMO),
229 Integrated Assessment of Black Carbon and Tropospheric Ozone, 2011.
- 230 United Nations Environment Programme (UNEP), 'Montreal Protocol on Substances that Deplete the
231 Ozone Layer', 1987.
- 232 United Nations Environment Programme (UNEP), Standards and Codes of Practice to Eliminate
233 Dependency on Halons - Handbook of Good Practices in the Halon Sector, 2001.
- 234 United Nations Environment Programme (UNEP) Convention, 'Stockholm Convention on Persistent
235 Organic Pollutants (POPs)', Annex A, B, and C, 2009.
- 236 United Nations Environment Programme (UNEP) Convention, 'Minamata Convention on Mercury',
237 2013.

238 United Nations Environment Programme (UNEP) Convention, 'Rotterdam Convention on the Prior
239 Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade,
240 1998.

