



Item 02 – GRI Topic Standard Project for Pollution – Draft project proposal

For GSSB discussion and approval

Date	18 December 2023
Meeting	16 January 2024
Project	GRI Topic Standard Project for Pollution
Description	<p>This document sets out the draft project proposal to review the pollution-related disclosures and Topic Standards. This document is for GSSB discussion and approval to send to the GRI Board and Stakeholder Council for feedback.</p> <p>After feedback from the GRI Board and Stakeholder Council has been received and incorporated, the Standards Division will present the proposal to the GSSB for final approval in accordance with the Due Process Protocol.</p>



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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12 *2016* will be withdrawn.

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

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

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

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

32 Pollution can be linked to all Sustainable Development Goals (SDGs). For example, the health and
33 productivity of workers is related to the end of poverty (SDG 1), or pollution reduction can promote
34 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.

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

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

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

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

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

63 Project objectives

64 Transparency on emissions of pollutants and their sources informs stakeholders about the
65 organization's significant impacts. The emission of pollutants by the organization into air, soil, and
66 water will be considered in this project. Pollutants such as hazardous air pollutants (HAP), nitrogen
67 oxides (NO_x), ozone-depleting substances (ODS), particulate matter (PM), persistent organic
68 pollutants (POP), sulfide oxides (SO_x), volatile organic components (VOC), microplastics, heat, light,
69 noise, smell, and vibrations can affect the environment, human health, and socio-economic
70 development. The final range of pollutants will be defined depending on inputs from experts
71 representing multi-stakeholder constituencies.

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

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

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

84 Project approach

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

87 Theme 1: Emissions into air, soil, and water

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

91 Air

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

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

96 *Soil*

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

105 *Water*

106 Emissions into water are part of *GRI 303: Water and Effluents 2018*. It covers dissolved solids in
107 discharge water.

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

110 Currently, organizations can report significant spills under Disclosure 306-3 of *GRI 306 Effluents and*
111 *Waste 2016*. The disclosure references several conventions that are still in force.¹⁴

112 No dedicated topic disclosures are available for critical incident management, emergency response
113 management and the management of hazardous substances. Several references from authoritative
114 international organizations exist for emergency response management. See the annex Non-
115 exhaustive list of identified authoritative references.

116 **Division of responsibilities**

117 The project will commence with activities and actions related to the project's scope. The Standards
118 Division will conduct a scoping survey, interview experts, and have one or more expert meetings
119 around the two themes, reflecting a balance from multi-stakeholder constituencies.

120 Subsequently, the GSSB will appoint a working group (WG) to review the pollution-related Topic
121 Standards and develop new ones. The WG will be formed in accordance with the [GSSB Due Process](#)

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.

122 [Protocol](#) to provide technical advice across the project and inform the development of the new
123 disclosures and standards as stated in the project objectives.

124 The WG will provide recommendations in the following areas:

- 125 • Reviewing the outcomes of the scoping actions at the start of the project.
- 126 • Developing new disclosures to include new impact areas, such as critical incident
127 management and soil, if indeed considered as part of the scope.
- 128 • Revising and incorporating the existing pollution-related disclosures into the new set of
129 pollution standards and disclosures.
- 130 • Ensuring new pollution-related disclosures are revised and developed to align with the most
131 updated authoritative references and other global standards setters.

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

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

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

143 **Timeline**

144 This project is envisioned to commence in Q1 2024. Table 1 (p. 9) outlines the anticipated project
145 duration. The exact starting date and the predicted dates of other key milestones will be confirmed in
146 the final project proposal to be approved by the GSSB.

147 **Assumption and risks**

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

151 The Standards Division has made the following assumption:

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

159 The Standards Division recognizes the importance of this assumption and its potential impact on
160 project timelines and deliverables. To mitigate risks associated with recruitment and the availability of
161 project resources, the Standards Division has adopted a proactive recruitment strategy and is

162 engaging reputable recruitment agencies to attract and onboard a diverse pool of qualified
163 candidates.

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

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

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

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

This document does not represent an official position of the GSSB



		2024												2025												2026											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	aug	sept			
Phase	~Duration (months)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33			
GSSB approval of final project proposal				◆																																	
Project commencement	1			■																																	
GSSB approval of Project Working Group										◆																											
Scoping survey period	5			■	■	■	■	■																													
Content development	12									■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
GSSB approval exposure drafts																						◆															
Public comment period of draft standard(s)	3																					■	■	■													
Analysis of public comments and revision of the draft(s)	9																									■	■	■	■	■	■	■	■	■	■	■	■
GSSB approval of set of final standard(s)																																					
Total (months)	30																																				

180

Table 1: Estimated duration of the Topic Standard project for Pollution



181 **Annex Non-exhaustive list of**
182 **identified authoritative references**

- 183 Basel Convention, 'Ban Amendment to the Basel Convention on the Control of Transboundary
184 Movements of Hazardous Wastes and their Disposal', 1995.
- 185 International Maritime Organization (IMO) Convention, 'Convention on the Prevention of Marine
186 Pollution by Dumping of Wastes and Other Matter' (London Convention), 1972.
- 187 International Maritime Organization (IMO) Convention, 'International Convention for the Prevention of
188 Pollution from Ships (Marpol)', 1973, as modified by the Protocol of 1978.
- 189 Ramsar Convention, 'The Convention on Wetlands of International Importance especially as
190 Waterfowl Habitat', 1994.
- 191 United Nations Environmental Assembly (UNEA), 'Zero draft text of the international legally binding
192 instrument on plastic pollution, including in the marine environment,' 2023.
- 193 United Nations Environmental Programme, 'Basel convention on control of transboundary movement
194 of hazardous wastes and their disposal,' 1992.
- 195 Organisation for Economic Co-operation and Development (OECD), OECD Guidelines for
196 multinational enterprises, 2023.
- 197 United Nations Economic Commission for Europe (UNECE) Convention, 'Geneva Protocol
198 concerning the Control of Emissions of Volatile Organic Compounds or their Transboundary Fluxes',
199 1991.
- 200 United Nations Economic Commission for Europe (UNECE) Convention, 'Gothenburg Protocol to
201 Abate Acidification, Eutrophication and Ground-level Ozone', 1999.
- 202 United Nations Economic Commission for Europe (UNECE) Convention, 'Helsinki Protocol on the
203 Reduction of Sulphur Emissions or their Transboundary Fluxes', 1988.
- 204 United Nations Economic Commission for Europe (UNECE) Convention, 'Sofia Protocol concerning
205 the Control of Emissions of Nitrogen Oxides or their Transboundary Fluxes', 1985.
- 206 United Nations Environment Programme (UNEP) and World Meteorological Organization (WMO),
207 Integrated Assessment of Black Carbon and Tropospheric Ozone, 2011.
- 208 United Nations Environment Programme (UNEP), 'Montreal Protocol on Substances that Deplete the
209 Ozone Layer', 1987.
- 210 United Nations Environment Programme (UNEP), Standards and Codes of Practice to Eliminate
211 Dependency on Halons - Handbook of Good Practices in the Halon Sector, 2001.

212 United Nations Environment Programme (UNEP) Convention, 'Stockholm Convention on Persistent
213 Organic Pollutants (POPs)', Annex A, B, and C, 2009.

214 United Nations Environment Programme (UNEP) Convention, 'Minamata Convention on Mercury,'
215 2013.

216 United Nations Environment Programme (UNEP) Convention, 'Rotterdam Convention on the Prior
217 Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade,
218 1998.

This document does not represent an official position of the GSSB