



Topic Standard Project for Pollution

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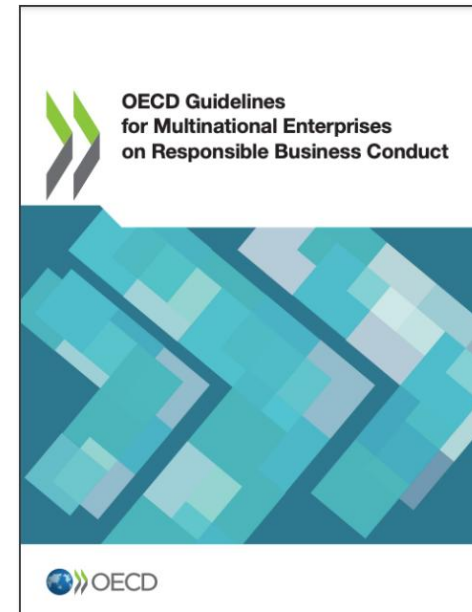
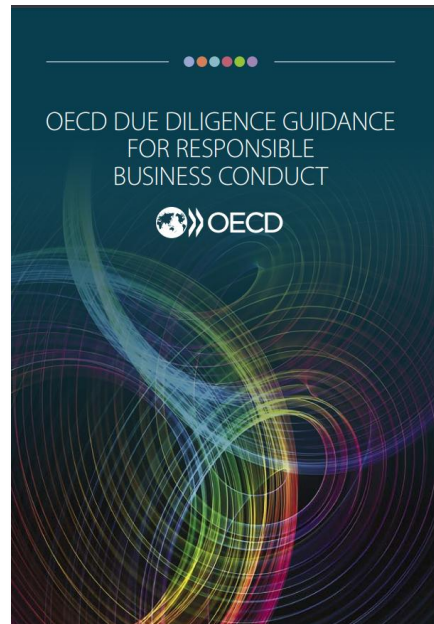
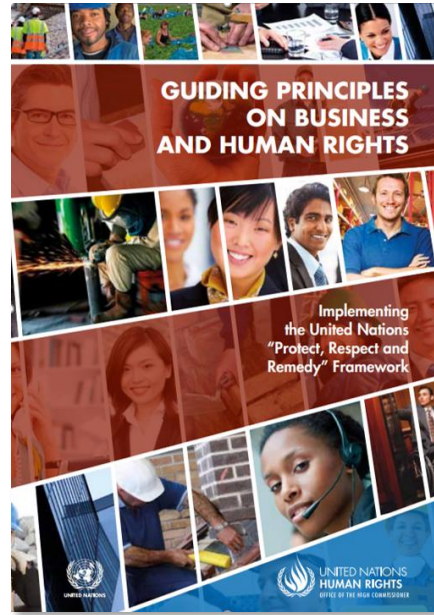
The GRI Standards



- Sustainability reporting standards that allow organizations to publicly report impacts in a transparent & structured way
- Materiality is determined based on impacts on the economy, environment, and people
- Developed through a transparent, multi-stakeholder process
- Can be used by any organization
- The world's most widely adopted sustainability reporting framework
- Headquartered in Amsterdam but with networks in Latin America, Africa and Southeast Asia, South Asia

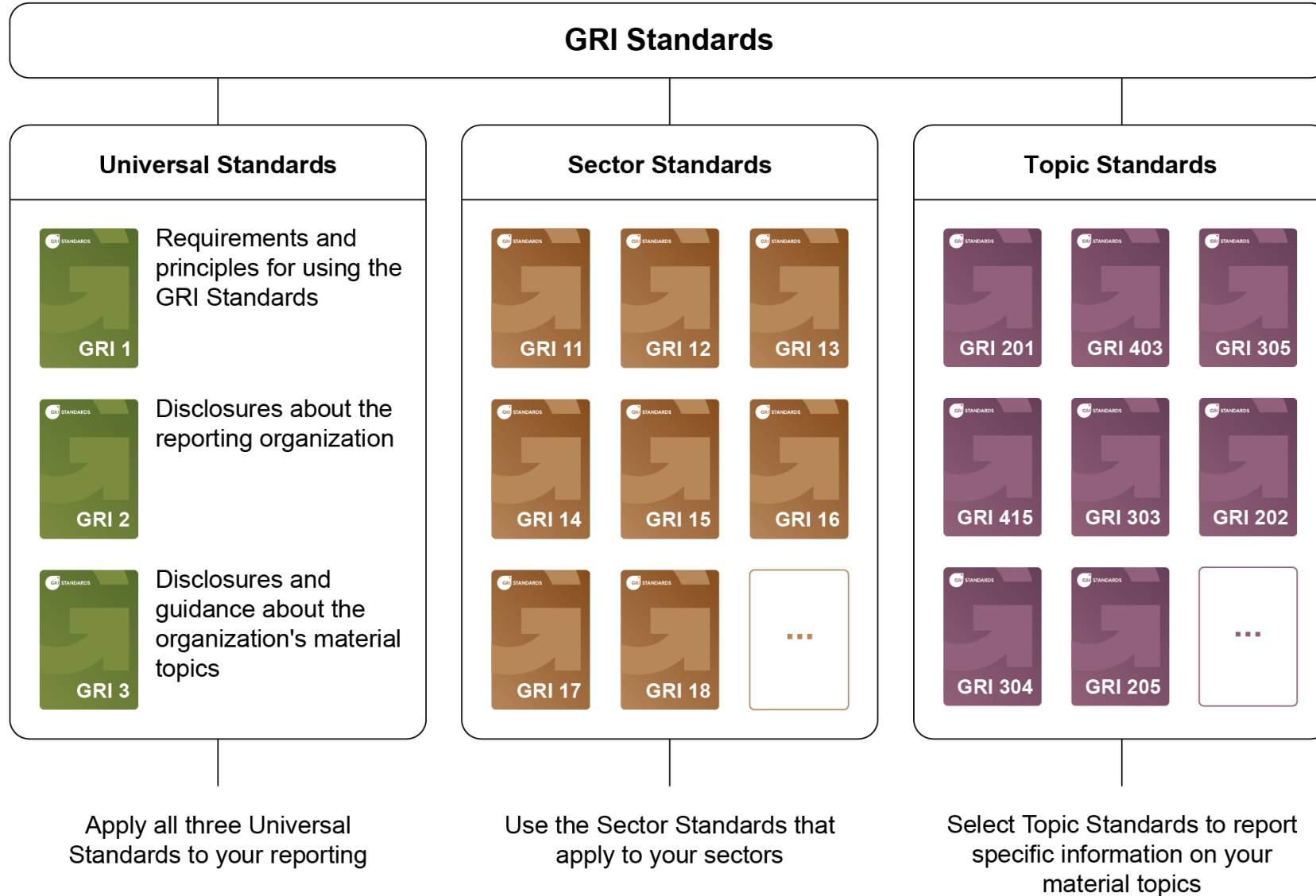


Authoritative Instruments



The structure of the GRI Standards

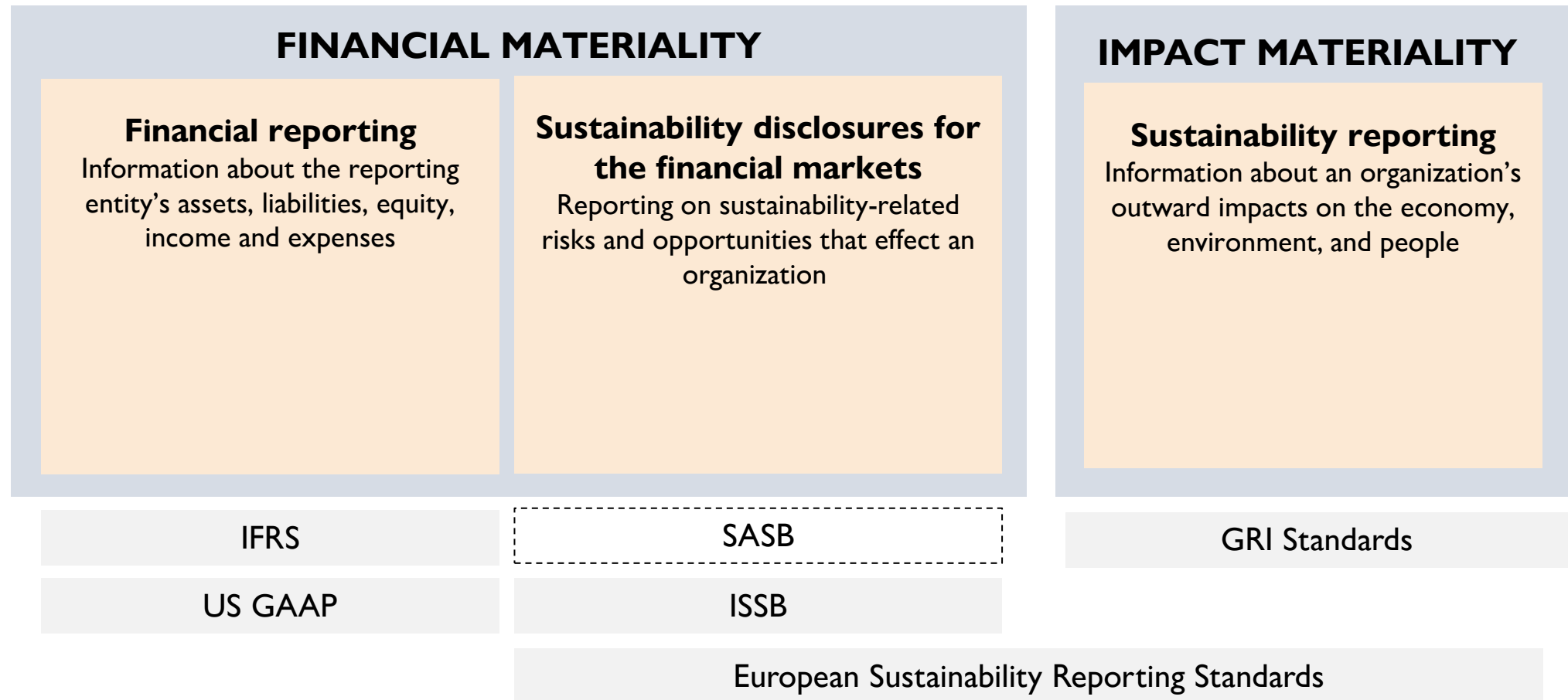
A modular system



The GRI Standards in the reporting landscape



Often known as sustainability disclosures



GRI Textiles and Apparel Sector Standard



- Since 2023 GRI has been developing a sector standard for Textiles and Apparel, which includes a topic on Hazardous Chemicals
- Public comment period expected to be held July-September (2025) – We encourage as many of you as possible to participate
- GRI will launch the Textiles and Apparel Sector Standard in 2026
- See our website to learn more and be kept informed:



- Contact us: textiles-apparel@globalreporting.org



Related published Topic Standards



- *GRI 101: Biodiversity 2024*
- *GRI 305: Emissions 2016*
- *GRI 303: Water and effluent 2018*
- *GRI 403: Occupational Safety and Health 2018*
- *GRI 301: Materials 2016*
- *GRI 306: Waste 2020*
- *GRI 416: Customer health and safety 2016*



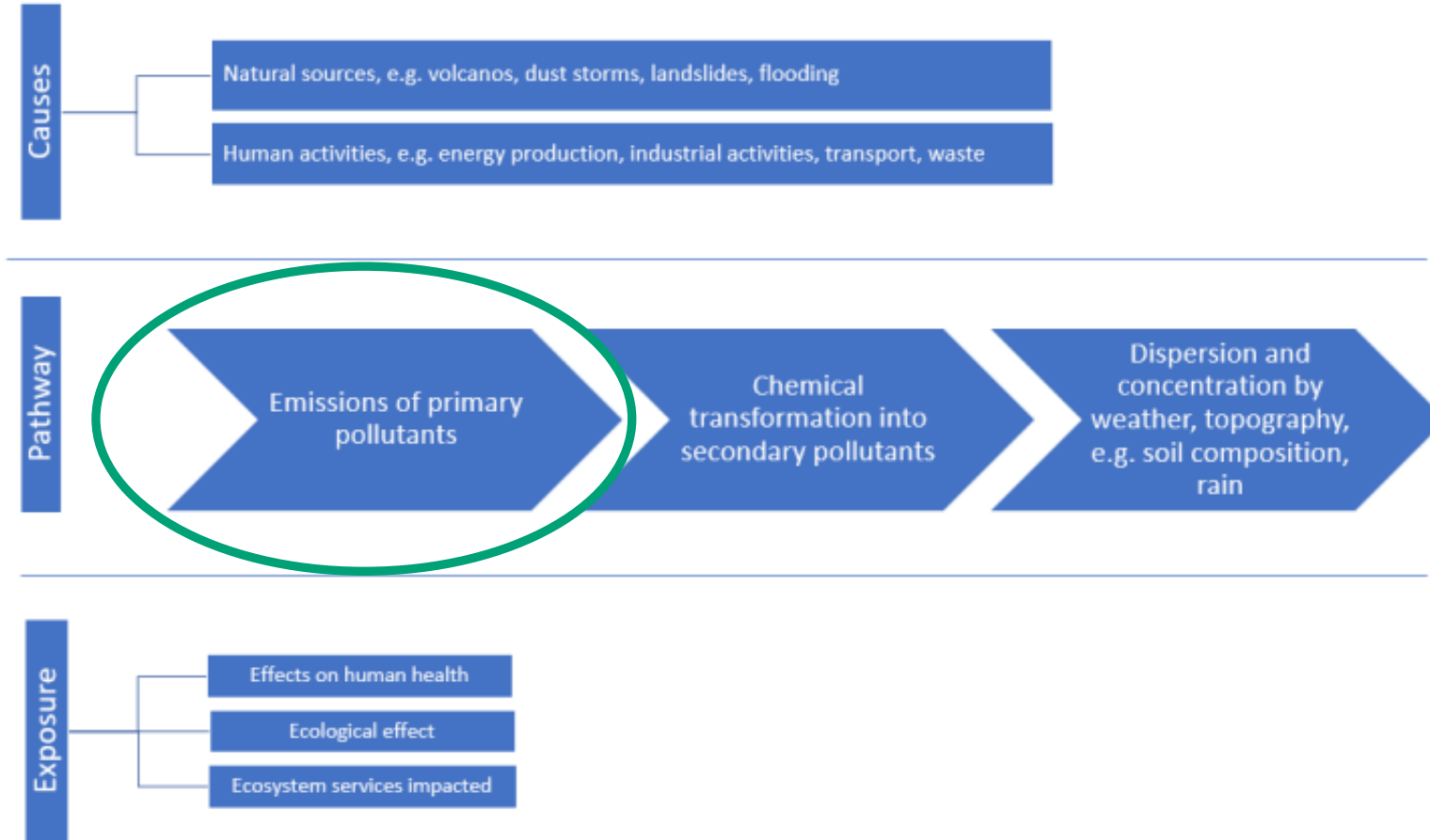


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Pathway to pollution

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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/disclosures



Guidance/white paper/Standard Interpretation on pollution and GRI Standards

Not part of pollution project

Part of pollution project

Critical incidents

GRI 301: Materials

GRI 306: Water and Effluents 2020

Cross cutting are pollutants, incl:
- Other Pollutants (noise, light)
- Chemicals
- Plastics

Non-GH emissions to air

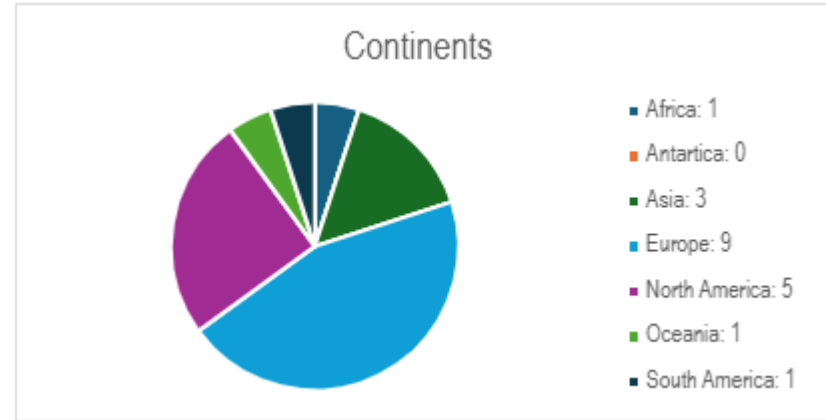
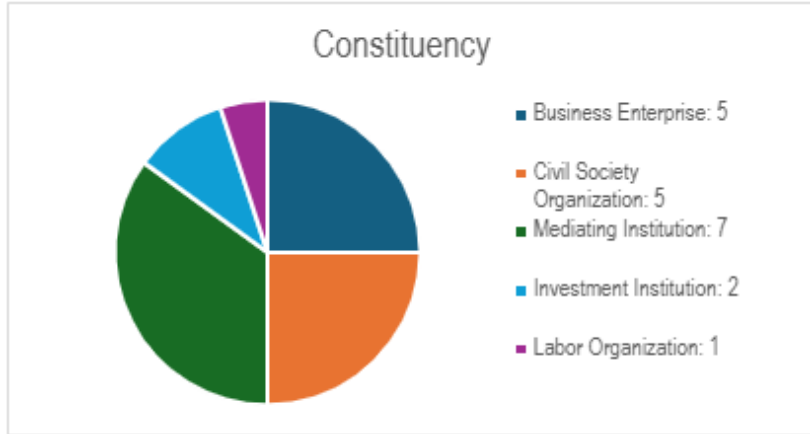
Soil

GRI 303: Water and Effluents 2018

- 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

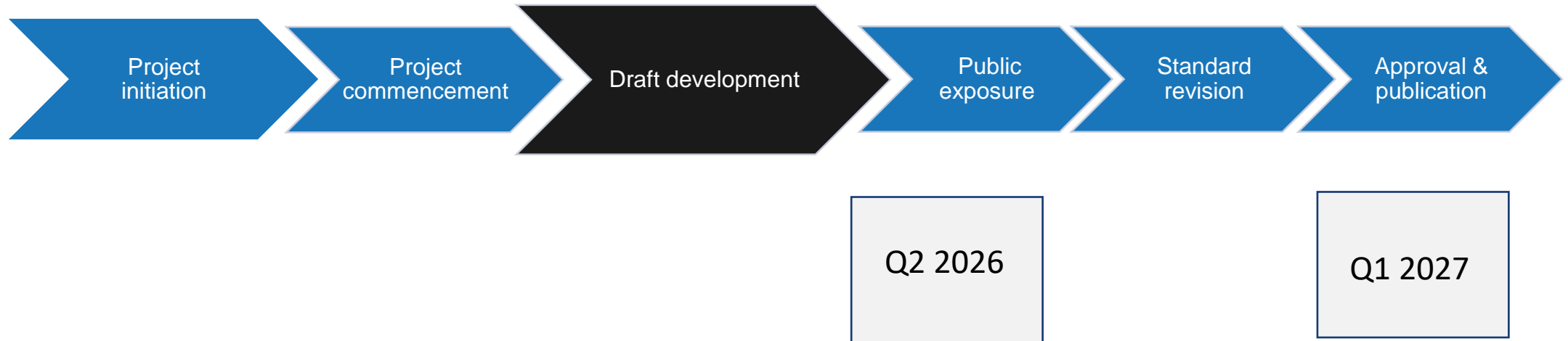
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GRI Topic Standard Project for Pollution



Project update



Uptake



During development and after publication

Interoperability:

- Eye on other relevant frameworks and Standards, e.g. Taskforce on Nature-related Financial Disclosures (TNFD), European Sustainability Reporting Standards (ESRS),...
- Taxonomy
- Interoperability tables

Capacity building:

- Translations into 10 languages
- GRI Academy
- Community of Practice
- GRI Local networks: Latin America, Africa and Southeast Asia, South Asia

THANK YOU



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