



Item 08 – Topic Standard Project for Pollution – Proposed public comment questionnaire for Soil Pollution

For GSSB information

Date	02 March 2026
Meeting	19 March 2026
Project	Topic Standard Project for Pollution
Description	<p>This document contains a draft public comment questionnaire for the exposure draft on the GRI Topic Standard for Soil Pollution. The draft Standard is part of the GRI Topic Standard Project for Pollution, which is submitted to the GSSB at the March 2026 meeting.</p> <p>The public comment period is proposed to commence from the end of March until 1 June 2026. An open questionnaire will be set up online to collect public feedback.</p> <p>This document sets out the proposed questions to be included in the feedback questionnaire.</p>

This document has been prepared by the GRI Standards Team and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit www.globalreporting.org.

GRI Topic Standard for Soil Pollution

Exposure draft public comment questionnaire

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This document does not represent an official position of the GSSB

2 **Thank you for taking part in this public consultation**

3 **The exposure draft of the GRI Topic Standard for Soil pollution can be accessed via the GRI**
4 **Standards website** [link will be added after approval].

5 **Feedback can be submitted until 1 June 2026.**

6 Please provide all feedback via the survey in English. If using this survey or commenting in English is
7 not feasible, please reach out to pollution@globalreporting.org.

8 **Useful information for providing your feedback:**

- 9 • An explanatory memorandum is included at the beginning of the exposure drafts. This sets
10 out the objectives of the project to develop a GRI Standard for Soil Pollution and the
11 significant proposals contained in the exposure drafts.
- 12 • When responding to the questions, please provide:
 - 13 ○ the line number(s) of the text or reference number of the disclosure your comment
14 concerns;
 - 15 ○ a rationale or supporting explanation for your comment; and
 - 16 ○ an alternative wording suggestion, where relevant.
- 17 • Questions marked with an asterisk must be answered before you can proceed.
- 18 • The final questions allow you to submit any additional comments.

19 For more information about the project, please visit the [GRI Standards website](#). If you have any
20 questions about providing feedback or this questionnaire, please email pollution@globalreporting.org.

21 Respondent details

22 As required by the [GSSB Due Process Protocol](#), all comments received in English will be reviewed
23 and considered a matter of public record.

24 Comments will be published on the GRI website along with the name of the individual or the
25 organization submitting the comment, the country represented, and the stakeholder constituency.
26 These personal details will not be used or processed for any other purposes by GRI other than
27 informing the development of the Topic Standards. For more information on GRI's privacy policy, click
28 [here](#).

29 **Please confirm whether you agree to have your name (for individual submissions) or your**
30 **organization's name (for organizational submissions), country, and stakeholder constituency**
31 **published with your comments on the GRI website. If you do not agree, your comments will**
32 **not be considered by the GSSB ***

- 33 • Agree
- 34 • Do not agree

35 **Please confirm whether you agree to GRI contacting you to clarify your responses and/or to**
36 **follow up on comments submitted through this survey. ***

- 37 • Agree
- 38 • Do not agree

39 **Are you responding on behalf of an organization? ***

- 40 • Yes
- 41 • No

42 **First name ***

43 **Last name ***

44 **Organization name ***

45 **Country - Please indicate the country you/your organization represent/s ***

46 **Constituency *** [Academic / Assurance provider / Business / Consultant / Government / Investor /
47 Labor representative / Market regulator / Non-governmental organization / Rating agency / Standard
48 setter / Stock exchange / Student / Trade or industry association / Other (please specify)]

49 **Email address ***

50 *Note that if this submission is on behalf of an organization, the name of the organization will be*
51 *published, and not the name of the individual person making this submission.*

52 **Questions**

53 The exposure draft of the Standard for Soil Pollution includes three disclosures about the
54 organization's impacts related to soil pollution and how it manages them. Each disclosure includes
55 requirements and guidance.

56 **Part 1 - Disclosure level**

57 **Disclosure SP-1 Management of soil pollution impacts**

58 **Question 1.1**

59 What is your feedback regarding Disclosure SP-1 Management of soil pollution impacts?

60 *Please explain your response. Be as specific as possible and provide any suggestions for*
61 *improvement. Please include the specific disclosures, requirements, examples, and line number(s)*
62 *where appropriate.*

63 **Question 1.2**

64 Are there any elements of Disclosure SP-1 that you would find challenging to identify or report?

65 *If so, please explain your response. Be as specific as possible and provide any suggestions for*
66 *improvement. Please include the specific disclosures, requirements, examples, and line number(s)*
67 *where appropriate.*

68 **Disclosure SP-2 Released soil pollutants**

69 **Question 2.1**

70 What is your feedback regarding Disclosure SP-2 Released soil pollutants?

71 *Please explain your response. Be as specific as possible and provide any suggestions for*
72 *improvement. Please include the specific disclosures, requirements, examples, and line number(s)*
73 *where appropriate.*

74 **Question 2.2**

75 What is your feedback on the data breakdown that the organization is required to report? Do you find
76 the required data breakdowns by organizations to be both feasible and relevant?

77 **Disclosure SP-3 Incidents of soil pollution**

78 **Question 3.1**

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

80 *Please explain your response. Be as specific as possible and provide any suggestions for*
81 *improvement. Please include the specific disclosures, requirements, examples, and line number(s)*
82 *where appropriate.*

83 **Part 2 - General**

84 **Question 4**

85 Is there any information missing from the exposure draft that is essential to understand and
86 communicate an organization's impacts related to soil pollution and how it addresses them?

87 **Question 5**

88 The exposure draft includes three tables to support organizations in reporting the information required
89 under Disclosures SP-2. These are included in the appendix.

90 Are the tables clear? If not, please explain what could be improved.

91 **Question 6**

92 Are there proposed disclosures for which data is currently unavailable, not possible to collect, or
93 difficult to obtain over time? If yes, please specify for which ones.

94 **Question 7**

95 Are the number of exposure draft requirements in disclosures appropriately balanced in terms of an
96 organization's transparency, due diligence, and feasibility for reporting? If not, which requirements can
97 be omitted?

98 **Question 8**

99 Do you have any other comments or suggestions related to the exposure draft? For any additional
100 comments on a specific section of the exposure draft, use the form below, indicating the disclosure
101 number and line numbers. Consider feedback on clarity, feasibility, and relevance of specific
102 disclosures.