



GRI Topic Standard Project for Pollution – Soil Pollution exposure draft

Comments to be received by 8 June 2026

This exposure draft of the GRI Soil Pollution Topic Standard is published for public comment by the Global Sustainability Standards Board (GSSB), the independent standard-setting body of GRI.

Any interested party can submit comments on this draft by 8 June 2026 via this online survey.

As required by the GSSB Due Process Protocol, only comments submitted in writing and in English will be considered. Comments will be anonymously published on the GRI website.

Instructions on how to submit comments are outlined on the first page of the online questionnaire. An explanatory memorandum preceding the exposure draft summarizes the objectives of the project and the significant proposals contained within this exposure draft.

This draft is published for comment only and may change before official publication. For more information, please visit the [GRI Standards webpage](#). For questions regarding the exposure draft or the public comment period, please send an email to pollution@globalreporting.org

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.

Explanatory memorandum

This explanatory memorandum sets out the objectives of the GRI Topic Standard Project for Pollution, the significant proposals contained in the exposure draft *GRI SP: Soil Pollution 202X*, and a summary of the GSSB's involvement and views on the development of the draft.

Objectives of the project

The objectives of the [pollution project](#) are to review and revise several GRI pollution-related disclosures and incorporate new issues to reflect stakeholder expectations for reporting pollution-related impacts. The project includes the revision of existing disclosures:

- Disclosure 305-6: Emissions of Ozone-depleting Substances (ODS), in *GRI 305: Emissions 2016*.
- Disclosure 305-7: Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and other significant air emissions, in *GRI 305: Emissions 2016*.
- Disclosure 306-3: Significant Spills, in *GRI 306: Effluents and Waste 2016*.

The Standards will align with internationally agreed best practices, the latest developments, and relevant authoritative intergovernmental instruments related to pollution. These include the WHO Air Quality Guidelines, Sendai Framework for Disaster Risk Reduction 2015-2030, Food and Agriculture Organization (FAO) Revised World Soil Charter, the United Nations (UN) Guiding Principles on Business and Human Rights (Guiding Principles, UNGPs), and the Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises.

The pollution project is currently developing several thematic Standards, including air pollution, soil pollution, critical incidents, noise, and odor. The revision of Disclosure 305-6 Emissions of ozone-depleting substances (ODS) in *GRI 305: Emissions 2016* will be done at a later stage. This is to follow the developments within the Global Framework on Chemicals.

In line with the [GSSB Due Process Protocol](#), a multi-stakeholder [working group](#) was established on 16 October 2024 to contribute to the review and content development, with additions in January 2025 and one replacement in September 2025. The working group has 20 members, representing the five GRI constituencies and all continents. Six members have specific expertise in soil pollution.

The public comment period for the three exposure drafts on air pollution, soil pollution, and critical incidents is expected to run from the end of March 2026 through the end of May 2026. The public comment period for the noise and odor exposure drafts is expected to begin in Q4 2026.

To allow targeted messaging and stakeholder engagement during the public comment periods, the exposure drafts are published at different times. This ensures the workload is manageable for stakeholders and GRI reporters worldwide reviewing the draft Standards during the public comment periods.

35 For more information on the project, consult the project proposal, elaborated scope, and working
36 group biographies on the [pollution project webpage](#).

37 **Summary of the proposals**

38 The scope of the exposure draft covers soil pollution, which is the presence of a chemical or
39 substance in soil whose nature, location, or amount may harm human health and cause negative
40 environmental impacts. The exposure draft contains one topic management disclosure and two topic
41 disclosures.

42 Notable changes and inclusions in this exposure draft are summarized below.

43 **A new topic** – The scope is based on international authoritative or widely acknowledged references.
44 In 2015, the FAO World Conference adopted the Revised Soil Charter. It emphasizes the importance
45 of a healthy soil for biodiversity, food production, climate change regulation, and water quality. It notes
46 that soil pollution is an emerging threat and that individuals and private actors should safeguard
47 healthy soils as essential resources. The topic of soil pollution is new to the GRI Topic Standards.

48 **Disclosure SP-1 Management of soil pollution impacts** – Under this topic management disclosure,
49 organizations are expected to report, among other items, how they manage soil pollution, including
50 their policies and commitments, how they identify and monitor soil pollutants, and reduction targets.

51 **Disclosure SP-2 Released soil pollutants** – Under this topic disclosure, organizations are expected
52 to report the soil pollutants they release, including a reference to the relevant and authoritative list of
53 pollutants used and other contextual information.

54 **Disclosure SP-3 Incidents of soil pollution** – This topic disclosure expects organizations to report
55 information on soil pollution incidents, including the percentage of sites that have permits and
56 incidents of non-compliance.

57 **GSSB involvement and views on the development of this draft**

58 The GSSB appointed two of its members as sponsors and working group members for this project:
59 Anna Nefedova and Rebeca Coriat. The members participate in the working group process by
60 attending meetings and following the drafts.

61 The exposure draft is scheduled for approval by the GSSB on 19 March 2026. All GSSB meetings are
62 recorded and made available on the [GSSB GRI YouTube channel](#).

63 **Note on reading this document**

64 This document includes generic text used in all GRI Standards. This text is highlighted in grey and
65 cannot be changed – please do not comment on this text.

66 Underlined terms in the draft Standard indicate terms for which definitions have been provided. These
67 terms are already defined in the GRI Standards Glossary – these are highlighted in grey and cannot
68 be changed.

GRI SP: Soil Pollution 202X

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70 Introduction

71 *GRI SP: Soil Pollution 202X* contains disclosures for organizations to report information about their
72 soil pollution-related impacts, and how they manage these impacts.

73 The Standard is structured as follows:

- 74 • [Section 1](#) contains one disclosure, which provides information about how the organization
75 manages its soil pollution-related impacts.
- 76 • [Section 2](#) contains two disclosures, which provide information about the organization's soil
77 pollution-related impacts.
- 78 • The [Glossary](#) contains defined terms with a specific meaning when used in the GRI
79 Standards. The terms are underlined in the text of the GRI Standards and linked to the
80 definitions.
- 81 • The [Bibliography](#) lists authoritative intergovernmental instruments and additional references
82 used in developing this Standard, as well as resources that the organization can consult.

83 The rest of the Introduction section provides a background on the topic, an overview of the system of
84 GRI Standards and further information on using this Standard.

85 Background on the topic

86 This Standard addresses the topic of soil pollution.

87 Soil pollution is the presence of a chemical or substance in soil whose nature, location, or amount
88 may harm human health and cause negative environmental impacts [9]. These substances are called
89 soil pollutants. Soil pollutants can be organic, such as plastics and pesticides, or inorganic, such as
90 heavy metals and phosphates.

91 This Standard addresses soil pollutants released from the organization's activities and business
92 relationships. Specific activities, such as intensive farming, pesticide and fertilizer application,
93 industrial manufacturing, mining, and landfilling, can cause soil pollution. It can also result from
94 multiple, widespread activities, such as diffuse agricultural runoff or urban stormwater management,
95 making it challenging to manage.

96 Negative impacts of soil pollution include reduced soil fertility, disruption of microbial communities,
97 and long-term soil degradation, all of which affect agricultural productivity and ecosystem services.
98 Negative impacts of soil pollution on people include risks to food safety, reduced availability of
99 productive farmland, and long-term health effects from soil contaminants and the food chain.

100 The World Soil Charter, adopted by the UN's Food and Agriculture Organization (FAO), highlights the
101 need to limit the accumulation of soil pollution within established levels to guarantee human health
102 and well-being, a healthy environment, and safe food. Organizations are expected to protect soil by
103 adopting sustainable practices in the production of products and services, ensuring it is safeguarded
104 from pollution for future generations [1].

105 Organizations are also expected to manage potential negative impacts from soil pollution. A
106 hierarchical approach to reducing pollution first prioritizes prevention and, where prevention is not
107 feasible, focuses on minimizing its negative impacts on human health and the environment [3] [4].
108 Where pollution has already occurred, organizations may also implement soil remediation measures
109 to restore soil health and reduce ongoing risks to people and ecosystems [10].

110 Soil pollution is one of the ten threats to soil health [9], which is the capacity of soil to function as a
111 living ecosystem and to sustain plant and animal productivity, promote plant and animal health, and
112 maintain or enhance water and air quality [16].

113 System of GRI Standards

114 This Standard is part of the GRI Sustainability Reporting Standards (GRI Standards). The GRI
115 Standards enable an organization to report information about its most significant impacts on the

116 economy, environment, and people, including impacts on their human rights, and how it manages
117 these impacts.

118 The GRI Standards are structured as a system of interrelated standards that are organized into three
119 series: GRI Universal Standards, GRI Sector Standards, and GRI Topic Standards (see [Figure 1](#) in
120 this Standard).

121 **Universal Standards: GRI 1, GRI 2 and GRI 3**

122 *GRI 1: Foundation 2021* specifies the requirements that the organization must comply with to report in
123 accordance with the GRI Standards. The organization begins using the GRI Standards by consulting
124 *GRI 1*.

125 *GRI 2: General Disclosures 2021* contains disclosures that the organization uses to provide
126 information about its reporting practices and other organizational details, such as its activities,
127 governance, and policies.

128 *GRI 3: Material Topics 2021* provides guidance on how to determine material topics. It also contains
129 disclosures that the organization uses to report information about its process of determining material
130 topics, its list of material topics, and how it manages each topic.

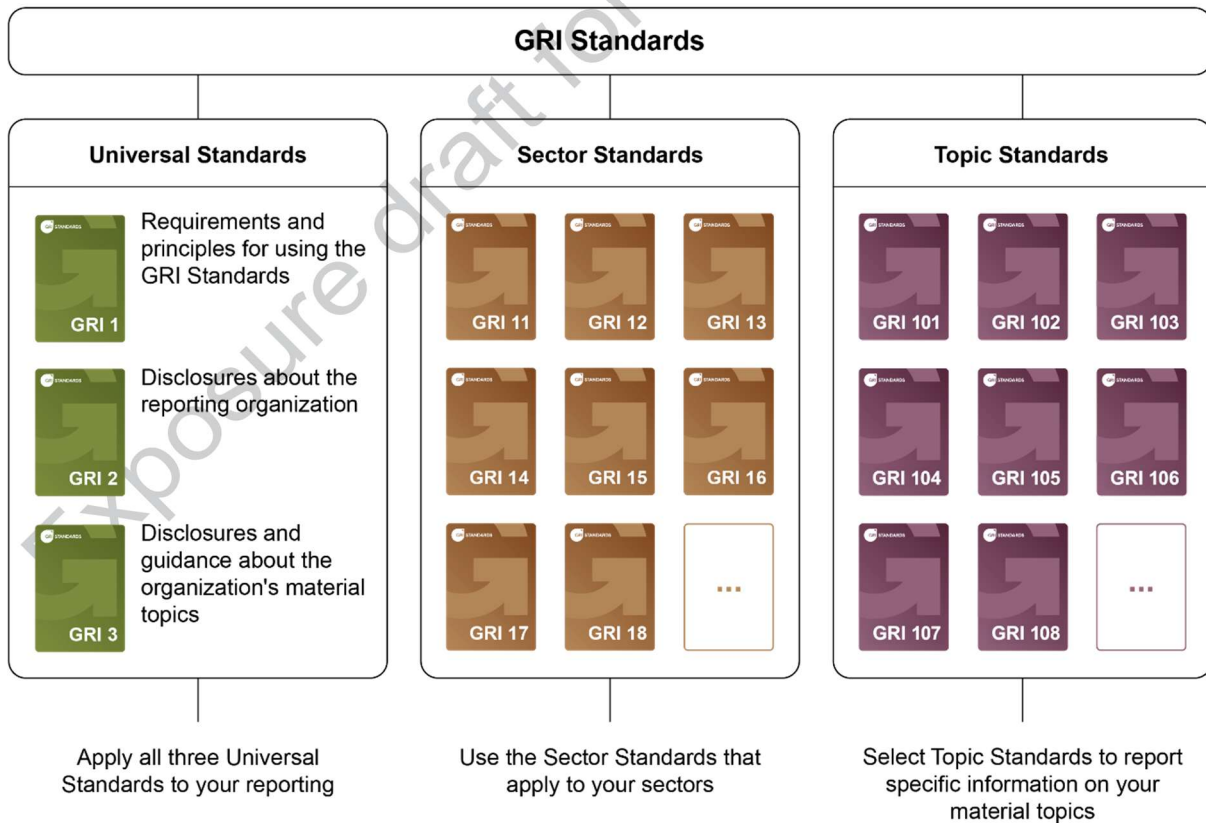
131 **Sector Standards**

132 The Sector Standards provide information for organizations about their likely material topics. The
133 organization uses the Sector Standards that apply to its sectors when determining its material topics
134 and when determining what to report for each material topic.

135 **Topic Standards**

136 The Topic Standards contain disclosures that the organization uses to report information about its
137 impacts in relation to particular topics. The organization uses the Topic Standards according to the list
138 of material topics it has determined using *GRI 3*.

139 **Figure 1. GRI Standards: Universal, Sector and Topic Standards**



140

Using this Standard

141 This Standard can be used by any organization – regardless of size, type, sector, geographic location,
142 or reporting experience – to report information about its soil pollution-related impacts. In addition to
143 this Standard, disclosures that relate to this topic can be found in:

- 144 • [GRI 101: Biodiversity 2024](#)
- 145 • [GRI 403: Occupational Health and Safety 2016](#)
- 146 • [GRI 411: Rights of Indigenous Peoples 2016](#)
- 147 • [GRI 413: Supplier Social Assessment 2016](#)

148 An organization reporting in accordance with the GRI Standards is required to report the following
149 disclosures if it has determined soil pollution to be a material topic:

- 150 • [Disclosure 3-3 in GRI 3: Material Topics 2021](#).
- 151 • Any disclosures from this Topic Standard that are relevant to the organization's soil pollution-
152 related impacts (Disclosure SP-1 through Disclosure SP-3).

153 See [Requirements 4 and 5 in GRI 1: Foundation 2021](#).

154 Reasons for omission are permitted for these disclosures.

155 If the organization cannot comply with a disclosure or with a requirement in a disclosure (e.g.,
156 because the required information is confidential or subject to legal prohibitions), the organization is
157 required to specify the disclosure or the requirement it cannot comply with, and provide a reason for
158 omission together with an explanation in the GRI content index. See [Requirement 6 in GRI 1](#) for more
159 information on reasons for omission.

160 If the organization cannot report the required information about an item specified in a disclosure
161 because the item (e.g., committee, policy, practice, process) does not exist, it can comply with the
162 requirement by reporting this to be the case. The organization can explain the reasons for not having
163 this item, or describe any plans to develop it. The disclosure does not require the organization to
164 implement the item (e.g., developing a policy), but to report that the item does not exist.

165 If the organization intends to publish a standalone sustainability report, it does not need to repeat
166 information that it has already reported publicly elsewhere, such as on web pages or in its annual
167 report. In such a case, the organization can report a required disclosure by providing a reference in
168 the GRI content index as to where this information can be found (e.g., by providing a link to the web
169 page or citing the page in the annual report where the information has been published).

170 **Requirements, guidance and defined terms**

171 The following apply throughout this Standard:

172 Requirements are presented in **bold font** and indicated by the word 'shall'. An organization must
173 comply with requirements to report in accordance with the GRI Standards.

174 Requirements may be accompanied by guidance.

175 Guidance includes background information, explanations, and examples to help the organization
176 better understand the requirements. The organization is not required to comply with guidance.

177 The Standards may also include recommendations. These are cases where a particular course of
178 action is encouraged but not required.

179 The word 'should' indicates a recommendation, and the word 'can' indicates a possibility or option.

180 Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the
181 [Glossary](#). The organization is required to apply the definitions in the Glossary.

182 1. Topic management disclosures

183 An organization reporting in accordance with the GRI Standards is required to report how it manages
184 each of its material topics.

185 An organization that has determined soil pollution to be a material topic is required to report how it
186 manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#). The organization is also
187 required to report any disclosure from this section (Disclosure SP-1) that is relevant to its soil
188 pollution-related impacts.

189 This section is therefore designed to supplement – and not replace – Disclosure 3-3 in *GRI 3*.

190 Disclosure SP-1 Management of soil pollution impacts

191 REQUIREMENTS

192 The organization shall:

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

206 GUIDANCE

207 Guidance to SP-1-a

208 Limits of soil pollution can refer to regulatory, scientific, or self-imposed thresholds that determine
209 when the concentration of a soil pollutant becomes undesirable or unsafe to human health and results
210 in severe environmental impacts [11].

211 Examples of policies or commitments that establish limits on soil pollution from its activities include:

- 212 • ensuring operational controls or release limits for soil pollutants are in line with regulations;
- 213 • committing to phase out or substitute soil pollutants with safer alternatives.

214 Examples of policies or commitments that establish limits on soil pollution from business relationships
215 include:

- 216 • requirements for suppliers to ensure they manage soil pollution released from their activities;
- 217 • demonstrated due diligence procedures to identify and manage soil pollution;
- 218 • participation in industry initiatives or certification schemes that address soil pollution limits;
- 219 • engagement with local communities or authorities to monitor and manage soil pollution near
220 their operations.

221 The organization can describe whether and how its policies and commitments are informed by
222 environmental risk assessments that set strict protection goals for nature, and other safeguards that
223 minimize soil pollution.

224 Guidance to SP-1-b

225 If the policies or commitments apply to all of the organization's activities and business relationships
226 equally, a brief statement of this fact is sufficient to comply with the requirement.

227 If the policies or commitments apply to some of the organization's activities (e.g., they apply only to
228 entities located in certain countries or subsidiaries) or to some of its business relationships (e.g., only
229 suppliers), then the organization should report to which activities and business relationships the
230 policies or commitments apply. It can also explain why the policies or commitments are limited to
231 these activities and business relationships.

232 The organization should also explain whether its business relationships are obligated to abide by the
233 policies or commitments, or are encouraged (but not obligated) to do so. When its business
234 relationships are encouraged to comply with the policies or commitments, the organization can
235 describe how it encourages adoption and what incentives or support it provides.

236 **Guidance to SP-1-c**

237 The organization can use a list or a classification system to identify soil pollutants released from its
238 activities or business relationships. This may include global, national, or regional classification
239 systems, such as the:

- 240 • Canadian Soil and Groundwater Quality Guidelines for the Protection of Environmental and
241 Human Health;
- 242 • European Chemicals Agency's list of substances of very high concern (SVHC) [7]
- 243 • Food and Agriculture Organization's (FAO) *Global Assessment of Soil Pollution*;
- 244 • Industrial Emissions Portal Regulation (IEPR);
- 245 • Pollutant Release and Transfer Registers (PRTR);
- 246 • Stockholm Convention and Aarhus Protocol on Persistent Organic Pollutants [14];
- 247 • US Environmental Protection Agency's Regional Screening Levels (RSLs).

248 Activities refer to those that directly emit soil pollutants into the environment. They may exist
249 throughout the organization's value chain and operating locations. The organization can review
250 operations, processes, products, and business relationships to identify activities that contribute to the
251 release of soil pollutants.

252 The organization can also reference relevant guidance used to assess these activities, such as the
253 Taskforce on Nature-related Financial Disclosures (TNFD) sector guidance, which outlines practices
254 and examples of activities that may contribute to soil pollution [16].

255 **Guidance to SP-1-d**

256 When describing its approach to soil pollution monitoring, the organization can report the processes
257 used to assess its activities and the indicators used to measure them.

258 Soil pollution monitoring can include soil assessments. The organization can describe whether and
259 how it conducts soil assessments, including the methods, tools, frequency, and sampling strategies
260 applied.

261 The organization should report the framework used for its soil assessments. For example, the FAO
262 describes two parts to soil assessments: first, assessing soil properties (nutrient availability, microbial
263 activity (e.g., nematodes abundance and diversity), structure, nutrient retention, toxicity, and salinity
264 [9]), which results in a score for soil health; and second, assessing and scoring soil erosion activity,
265 type, and severity. Understanding soil health status is crucial for identifying, preventing, and mitigating
266 soil pollution, as healthy soil can possess biological, chemical, and physical properties that protect
267 against pollutants, thereby protecting biodiversity and human health. The organization should report
268 how it evaluates the effect of soil pollution on the soil health scores. If the organization relies on
269 external providers or services to perform soil assessments, it should describe the approach and
270 scope of those assessments.

271 The organization can report the indicators it monitors, such as total pollutant concentration or
272 bioavailable fractions for chemical indicators, and microbial activity for biological indicators. If these
273 soil assessments identify pollutants that the organization does not currently monitor, it can describe
274 whether and how it plans to incorporate them into its monitoring processes.

275 The organization can also describe how it ensures that assessments accurately represent soil
276 conditions across a given area, such as by sampling surrounding areas relevant to its activities at

277 regular intervals (e.g., annually). This can include measurements of released soil pollutants, as well
278 as other indicators for difficult-to-detect pollutants, such as the mobility of heavy metals resulting from
279 low pH levels or changes in soil function.

280 Soil monitoring can be used to set baselines that determine whether soil properties are deteriorating
281 or improving, along with severity levels (e.g., low, moderate, or high). The organization can use this
282 information when reporting against the limits used to identify unsafe levels of soil pollutants released
283 from its activities, which can also indicate whether soil functions are significantly reduced or lost (i.e.,
284 degraded/not degraded) [11].

285 In addition, the organization can describe how it considers chemical degradation profiles to determine
286 whether a pollutant accumulates in soil beyond safe limits or is degradable by soil microorganisms
287 and, therefore, unlikely to accumulate over time.

288 Actions taken to reduce soil pollution include [16] [19]:

- 289 • adopting a soil management plan that includes optimised use of inputs (e.g., fertilizers);
- 290 • controlling the use of active pharmaceutical ingredients (APIs), such as antibiotics, in
291 production processes;
- 292 • mapping products and services to restrict soil pollutants;
- 293 • introducing soil restoration/remediation practices in polluted land;
- 294 • optimising the use of water, chemicals, and materials in production processes to reduce soil
295 pollutants released;
- 296 • improving wastewater treatment at sites releasing soil pollutants;
- 297 • design products that do not contain soil pollutants, such as microplastics or PFAS.

298 The organization can explain how its actions to reduce soil pollution are factored into its financial
299 planning and whether the highest governance body and senior executives have approved the funding.

300 The organization can also report information on investments in clean soil technologies and pollution
301 control equipment.

302 **Guidance to SP-1-e**

303 Examples of soil pollution reduction targets can relate to:

- 304 • a percentage reduction in synthetic and non-synthetic inputs over a defined period (e.g.,
305 pesticide and chemical fertilizer use);
- 306 • developing safer alternatives, or increasing the proportion of safer alternatives that do not
307 contaminate soil;
- 308 • a goal for treating a specific amount of waste containing soil pollutants;
- 309 • a target for reducing plastic use in farming activities by a specific amount;
- 310 • a goal to replace specific chemicals that contaminate soil or degrade land with a safer
311 alternative;
- 312 • eliminating the landfill of waste by a target year;
- 313 • training on optimizing the use of pesticides and fertilizers for all workers involved in
314 agricultural activities.

315 Targets may be informed by authoritative intergovernmental instruments and, where relevant, by
316 scientific consensus on thresholds or best practice. Targets may be mandatory (based on legislation)
317 or voluntary.

318 The organization should report the timeframe for its targets, whether short-, medium-, or long-term. In
319 addition, the organization should report how it defined the period for its targets. Time horizons can
320 vary between organizations and depend on many factors, including the type of pollutant or industry-
321 specific characteristics. For example, short-term might mean less than two years, and medium-term
322 might mean between two and three years. The organization should also report the year in which the
323 targets were set.

324 If significant changes compromise the relevance and consistency of existing targets, the organization
325 should recalculate its targets to reflect those changes. The organization is required to report
326 restatements of information under [Disclosure 2-4 in GRI 2: General Disclosures 2021](#).

327 The organization should report the unit of measurement of the targets it reports. The organization can
328 report absolute targets (e.g., in kilograms) or intensity targets (e.g., kilograms per ton of production). If

329 the targets apply equally to all of the organization’s activities and business relationships, a brief
330 statement of this fact is sufficient to comply with the requirement.

331 **Guidance to SP-1-f**

332 The organization can describe how it identifies where sites have exceeded, or are at risk of
333 exceeding, soil pollution limits. This can include describing the ‘triggers’ that require investigation,
334 including the type and amount of chemicals used, storage method (e.g., concrete or soil floors),
335 specific activities (e.g., additional storage of pesticides and disposal of oil), and spills.

336 In some sites, the organization may be unable to identify where soil pollution exceeds its limits
337 because its supply chain comprises many entities and countries. In these cases, the organization may
338 conduct an initial assessment or scoping exercise to determine general areas across its sites,
339 products, services (e.g., product lines, suppliers located in specific geographic locations), and
340 business relationships where soil pollution is likely to exceed limits. Once the organization has
341 conducted the initial assessment or scoping exercise, it can assess the likelihood of soil pollution in
342 these general areas.

343 **Guidance to SP-1-g**

344 An organization’s actions to reduce soil pollution could result in impacts on workers, local
345 communities, Indigenous Peoples, and biodiversity. [Requirements 3-3-a](#) and [3-3-d in GRI 3: Material
346 Topics 2021](#) describe the organization’s impacts and actions taken to manage them. If the
347 organization has described the impacts that result from implementing actions to reduce soil pollution
348 under 3-3-a and 3-3-d, it can provide a reference to this information. The organization should also
349 describe the impacts associated with the failure to implement actions to reduce soil pollution.

350 **Guidance to SP-1-g-i**

351 Examples of impacts on people resulting from actions taken to address soil pollution include [\[9\]](#) [\[19\]](#):

- 352 • exposure to health risks during remediation activities, such as workers inhaling particulate
353 matter (PM) when removing polluted soil;
- 354 • temporary restrictions on land use that affect daily activities or livelihoods;
- 355 • disruptions to accessing clean food or water during cleanup efforts;

356 The organization can describe how it engages with workers, local communities, and Indigenous
357 Peoples to identify impacts, including how it encourages, records, and incorporates their input into its
358 soil pollution monitoring processes.

359 The organization can report any health impact assessment processes that it implements, such as
360 vulnerability analyses, to identify impacts on workers, local communities, and Indigenous Peoples.

361 **Guidance to SP-1-g-ii**

362 Examples of negative impacts of soil pollution on biodiversity include changes in ecosystem size and
363 condition, increased risk of species extinction, and changes in species population sizes and
364 distribution. Examples of positive impacts from reducing soil pollution on biodiversity include greater
365 capacity to adapt to climate change, more food security, and cleaner water [\[9\]](#).

366 If the organization has described actions taken to manage soil pollution, such as reforestation, soil
367 carbon sequestration, and regenerative agriculture practices, under [Disclosure 101-2 in GRI 101:
368 Biodiversity 2024](#), it can provide a reference to this information under SP-1-f-ii.

369 **Guidance to SP-1-h**

370 The organization can list any voluntary or sector-specific initiatives it takes part in that support efforts
371 to address soil pollution, such as ‘The International “4 per 1000” Initiative’ [\[12\]](#). This can also include
372 adhering to agreements among private organizations, industry associations, and government
373 agencies.

374 The organization can also describe how these initiatives are integrated into broader sustainability
375 strategies or nature-related risk mitigation plans. This includes explaining how data collection and
376 management are aligned with nature-related metric frameworks, such as those developed by the
377 Taskforce on Nature-related Financial Disclosures (TNFD) [\[16\]](#).

378

379 2. Topic disclosures

380 An organization reporting in accordance with the GRI Standards is required to report any disclosures
381 from this section (Disclosure SP-2 through Disclosure SP-3) that are relevant to its soil pollution-
382 related impacts.

383 Disclosure SP-2 Released soil pollutants

384 REQUIREMENTS

385 The organization shall:

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

394 GUIDANCE

395 This disclosure covers soil pollutants released from the organization's activities. The organization can
396 also report soil pollutants released as a result of the organization's business relationships.

397 For an example of how to present information on requirements in Disclosure SP-2, see [Table 1](#) in the
398 Appendix.

399 Guidance to SP-2-a

400 The organization is expected to use relevant and authoritative sources when listing a released soil
401 pollutant. The organization may also list pollutant categories defined in national legislation, used in
402 PRTRs, or found in scientific assessments, such as heavy metals, persistent organic pollutants, and
403 pesticides. They can also note whether these pollutants pose known health hazards, such as
404 endocrine-disrupting effects [17]. Labels on soil pollutants in accordance with the Globally
405 Harmonized System of Classification and Labelling of Chemicals (GHS) can inform organizations
406 about known hazards to health and the environment [5]. The organization can report if the soil
407 pollutants are emerging contaminants or novel entities tested for health and environmental impacts [9]
408 [15].

409 Guidance to SP-2-a-i

410 When reporting the amount of a released soil pollutant, the organization should select the most
411 appropriate unit of measurement based on the pollutant's properties, the related activity, and the
412 quantification method used.

413 The unit of measurement can depend on several factors, such as the type of soil pollutant (e.g., heavy
414 metal, pesticide), organizational activity (e.g., mining, farming), and the quantification method used
415 (e.g., laboratory soil tests, electrochemical sensors).

416 Common units of measurement for soil pollutants include milligrams per kilogram (mg/kg), parts per
417 million (ppm), kilograms per unit of soil, pH, and the volume of pollutant released from an activity. For
418 example, concentrations of lead in urban surface soil may be measured by the pH of a soil sample
419 [18], while microplastic pollution in agricultural land can be recorded as the level of fibers found in a
420 soil sample [10].

421 Guidance to SP-2-a-ii

422 When reporting a soil pollutant released by activity, the organization should describe how it originated
423 from a specific source, such as [9] [16]:

- 424 • manufacturing, e.g., chemical and microfiber runoff from textile production;
- 425 • waste management, e.g., landfilling and wastewater discharges;
- 426 • agricultural and forestry, e.g., the use of chemical inputs or livestock operations;

- 427 • construction and infrastructure, e.g., land excavation and soil disturbance;
428 • product use and end-of-life, e.g., leakages, runoff, or degradation of disposed products.

429 The organization can also report if soil pollutants entered the environment through accidents or other
430 unintended events, such as chemical spills and leaks from waste storage or wastewater systems.

431 **Guidance to SP-2-b**

432 The organization can report soil pollutants released using estimations. When reporting estimated soil
433 pollutant data, the organization shall report the quantification methods used, such as calculations
434 based on site-specific data, published soil pollution factors, and historical data. The organization
435 should also report the datasets it uses to estimate pollutants released to soil.

436 This requirement covers any assumptions used when estimating soil pollution factors, including
437 relevant methodologies (e.g., US EPA Soil Screening Guidance) and datasets, such as LUCAS (Land
438 Use/Cover Area frame Survey) data.

Exposure draft for public comment

439 Disclosure SP-3 Incidents of soil pollution

440 REQUIREMENTS

441 The organization shall:

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

452 GUIDANCE

453 Guidance to SP-3-a

454 Permits set pollution limits for industrial sources. Industrial facilities are granted permission
455 to operate by government agencies through environmental permits, subject to various conditions
456 stipulated in the permit [6].

457 The organization should report the soil pollutants within the scope of its permits and how they vary by
458 site and country.

459 Examples of permits for activities related to soil pollution include soil disposal, land excavation,
460 landfilling, construction, pesticide application, industrial emissions, mining waste management,
461 hazardous waste disposal, and fuel or oil storage and handling.

462 Examples of limits within permits for soil pollutant releases include maximum concentrations of heavy
463 metals, maximum pesticide use, fertilizer application rates, and storage capacity for hazardous
464 substances.

465 The percentage of the organization's sites that have permits for releasing soil pollutants or set limits is
466 calculated using the following formula:

$$\begin{array}{l} \text{Percentage of sites with} \\ \text{permits for soil pollutant} \\ \text{limits} \end{array} = \frac{\text{Number of sites with permits}}{\text{Number of sites where} \\ \text{permits are required}} \times 100$$

467 If the reported percentage is less than 100%, the organization should explain which sites lack a permit
468 and the reasons, for example, whether a permit is being obtained or is not required for that type of
469 site.

470 The organization should report the numerator and denominator to calculate the percentage.
471 Additionally, the organization should report the total size of the sites that have permits related to
472 releasing soil pollutants. The information can be reported in, for example, square kilometers.

473 A site that has multiple soil pollutant permits only needs to be counted once.

474 The organization can list the regulations that require it to obtain a permit, such as those for
475 constructing infrastructure. The organization can describe how it monitors compliance and manages
476 changes in permit requirements.

477 Guidance to SP-3-b

478 For each incident of non-compliance, the organization can report which soil pollutants exceeded limits
479 and the extent of the exceedance as a percentage. The organization can report the location of each
480 incident and the number of times limits were exceeded in the same reporting period.

481 **Guidance to SP-3-c**

482 For each incident of non-compliance, the organization can report which soil pollutants exceeded limits
483 and the extent of the exceedance as a percentage. The organization should report the location of
484 each incident and the number of times limits were exceeded in the same reporting period.

485 **Guidance to SP-3-d**

486 The organization should provide further context for each incident of non-compliance. This can include
487 the location where the incident took place and the soil pollutants it concerned.

488 The organization can report the following information for each area:

- 489 • the size and condition of the affected areas;
- 490 • the location of an area;
- 491 • the address of a site;
- 492 • the soil pollutant released;
- 493 • the likelihood that soil pollutant concentrations may exceed the limits identified in SP-1-c.

494 The organization can report sites within its value chain where soil pollution exceeds or is at risk of
495 exceeding limits. This may include sites where the organization's products are applied or used (e.g.,
496 plastic mulch on agricultural fields).

497 The organization can also refer to selected limits it has reported under [Disclosure SP-1](#).

498 **Guidance to SP-3-e**

499 Remediation actions addressing soil pollution refer to the process of cleaning and restoring areas
500 contaminated by pollutants to levels considered safe for human health and the environment, thus
501 returning the land to a usable condition for its intended purpose [9].

502 Examples of actions to remediate soil pollution are:

- 503 • removal of contaminated soil;
- 504 • chemical treatment;
- 505 • bioremediation using microorganisms.

506 The organization should also report the pollutants addressed and the timeframe for implementing
507 remediation actions.

508 The organization should report on the effectiveness of remediation actions, including follow-up
509 assessments or monitoring results that demonstrate whether soil pollutant levels have been reduced
510 to acceptable thresholds and whether the land has been restored to its intended use. The
511 organization should also describe any long-term monitoring plans in place to track soil health and
512 prevent recontamination.

513 The organization can also report if soil pollution levels in the reported area are increasing, stable, or
514 decreasing.

515

516 Glossary

517 This glossary provides definitions for terms used in this Standard. The organization is required to
518 apply these definitions when using the GRI Standards.

519 The definitions included in this glossary may contain terms that are further defined in the complete
520 [GRI Standards Glossary](#). All defined terms are underlined. If a term is not defined in this glossary or in
521 the complete *GRI Standards Glossary*, definitions that are commonly used and understood apply.

522 **business partner**

523 entity with which the organization has some form of direct and formal engagement for the purpose of
524 meeting its business objectives

525 Source: Shift and Mazars LLP, *UN Guiding Principles Reporting Framework*, 2015; modified

526 Examples: affiliates, business-to-business customers, clients, first-tier suppliers, franchisees, joint
527 venture partners, investee companies in which the organization has a shareholding position

528 Note: Business partners do not include subsidiaries and affiliates that the organization controls.

529 **business relationships**

530 relationships that the organization has with business partners, with entities in its value chain including
531 those beyond the first tier, and with any other entities directly linked to its operations, products, or
532 services

533 Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the*
534 *United Nations "Protect, Respect and Remedy" Framework*, 2011; modified

535 Note: Examples of other entities directly linked to the organization's operations, products, or services
536 are a non-governmental organization with which the organization delivers support to a local
537 community or state security forces that protect the organization's facilities.

538 **child**

539 person under the age of 15 years, or under the age of completion of compulsory schooling, whichever
540 is higher

541 Note 1: Exceptions can occur in certain countries where economies and educational facilities are
542 insufficiently developed, and a minimum age of 14 years applies. These countries of exception are
543 specified by the International Labour Organization (ILO) in response to a special application by the
544 country concerned and in consultation with representative organizations of employers and workers.

545 Note 2: The ILO *Minimum Age Convention*, 1973, (No. 138), refers to both child labor and young
546 workers.

547 **due diligence**

548 process to identify, prevent, mitigate, and account for how the organization addresses its actual and
549 potential negative impacts

550 Source: Organisation for Economic Cooperation and Development (OECD), *OECD Guidelines for*
551 *Multinational Enterprises*, 2011; modified

552 United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United*
553 *Nations "Protect, Respect and Remedy" Framework*, 2011; modified

554 Note: See section 2.3 in *GRI 1: Foundation 2021* for more information on 'due diligence'.

555 **employee**

556 individual who is in an employment relationship with the organization according to national law or
557 practice

558 **human rights**

559 rights inherent to all human beings, which include, at a minimum, the rights set out in the *United*
560 *Nations (UN) International Bill of Human Rights* and the principles concerning fundamental rights set

561 out in the *International Labour Organization (ILO) Declaration on Fundamental Principles and Rights*
562 *at Work*

563 Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the*
564 *United Nations “Protect, Respect and Remedy” Framework*, 2011; modified

565 Note: See Guidance to 2-23-b-i in *GRI 2: General Disclosures 2021* for more information on ‘human
566 rights’.

567 **impact**

568 effect the organization has or could have on the economy, environment, and people, including on their
569 human rights, which in turn can indicate its contribution (negative or positive) to sustainable
570 development

571 Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term, intended or
572 unintended, and reversible or irreversible.

573 Note 2: See section 2.1 in *GRI 1: Foundation 2021* for more information on ‘impact’.

574 **Indigenous Peoples**

575 Indigenous Peoples are generally identified as:

- 576 • tribal peoples in independent countries whose social, cultural and economic conditions
577 distinguish them from other sections of the national community, and whose status is regulated
578 wholly or partially by their own customs or traditions or by special laws or regulations;
- 579 • peoples in independent countries who are regarded as indigenous on account of their descent
580 from the populations which inhabited the country, or a geographical region to which the
581 country belongs, at the time of conquest or colonization or the establishment of present state
582 boundaries and who, irrespective of their legal status, retain some or all of their own social,
583 economic, cultural and political institutions.

584 Source: International Labour Organization (ILO), *Indigenous and Tribal Peoples Convention*, 1989
585 (No. 169)

586 **Infrastructure**

587 facilities built primarily to provide a public service or good rather than a commercial purpose, and from
588 which the organization does not seek to gain direct economic benefit

589 Examples: hospitals, roads, schools, water supply facilities

590 **landfilling**

591 final depositing of solid waste at, below, or above ground level at engineered disposal sites

592 Source: United Nations (UN), *Glossary of Environment Statistics, Studies in Methods, Series F, No.*
593 *67, 1997*

594 Note: In the context of waste reporting, landfilling refers to depositing of solid waste in sanitary
595 landfills, and excludes uncontrolled waste disposal such as open burning and dumping.

596 **local community**

597 individuals or groups of individuals living or working in areas that are affected or that could be affected
598 by the organization’s activities

599 Note: The local community can range from those living adjacent to the organization’s operations to
600 those living at a distance.

601 **material topics**

602 topics that represent the organization’s most significant impacts on the economy, environment, and
603 people, including impacts on their human rights

604 Note: See section 2.2 in *GRI 1: Foundation 2021* and section 1 in *GRI 3: Material Topics 2021* for
605 more information on ‘material topics’.

606 **mitigation**

607 action(s) taken to reduce the extent of a negative impact

608 Source: United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An Interpretive*
609 *Guide*, 2012; modified

610 Note: The mitigation of an actual negative impact refers to actions taken to reduce the severity of the
611 negative impact that has occurred, with any residual impact needing remediation. The mitigation of a
612 potential negative impact refers to actions taken to reduce the likelihood of the negative impact
613 occurring.

614 **remedy / remediation**

615 means to counteract or make good a negative impact or provision of remedy

616 Source: United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An Interpretive*
617 *Guide*, 2012; modified

618 Examples: apologies, financial or non-financial compensation, prevention of harm through injunctions
619 or guarantees of non-repetition, punitive sanctions (whether criminal or administrative, such as fines),
620 restitution, restoration, rehabilitation

621 **runoff**

622 part of precipitation that flows towards a river on the ground surface (i.e., surface runoff) or within the
623 soil (i.e., subsurface flow)

624 Source: United Nations Educational, Scientific and Cultural Organization (UNESCO), UNESCO
625 International Glossary of Hydrology, 2012; modified

626 **severity (of an impact)**

627 The severity of an actual or potential negative impact is determined by its scale (i.e., how grave the
628 impact is), scope (i.e., how widespread the impact is), and irremediable character (how hard it is to
629 counteract or make good the resulting harm).

630 Source: Organisation for Economic Cooperation and Development (OECD), *OECD Due Diligence*
631 *Guidance for Responsible Business Conduct*, 2018; modified

632 United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An Interpretive Guide*,
633 2012; modified

634 Note: See section 1 in *GRI 3: Material Topics 2021* for more information on 'severity'.

635 **stakeholder**

636 individual or group that has an interest that is affected or could be affected by the organization's
637 activities

638 Source: Organisation for Economic Cooperation and Development (OECD), *OECD Due Diligence*
639 *Guidance for Responsible Business Conduct*, 2018; modified

640 Examples: business partners, civil society organizations, consumers, customers, employees and
641 other workers, governments, local communities, non-governmental organizations, shareholders and
642 other investors, suppliers, trade unions, vulnerable groups

643 Note: See section 2.4 in *GRI 1: Foundation 2021* for more information on 'stakeholder'.

644 **supplier**

645 entity upstream from the organization (i.e., in the organization's supply chain), which provides a
646 product or service that is used in the development of the organization's own products or services

647 Examples: brokers, consultants, contractors, distributors, franchisees, home workers, independent
648 contractors, licensees, manufacturers, primary producers, sub-contractors, wholesalers

649 Note: A supplier can have a direct business relationship with the organization (often referred to as a
650 first-tier supplier) or an indirect business relationship.

651 **supply chain**

652 range of activities carried out by entities upstream from the organization, which provide products or
653 services that are used in the development of the organization's own products or services

654 **sustainable development / sustainability**

655 development that meets the needs of the present without compromising the ability of future
656 generations to meet their own needs

657 Source: World Commission on Environment and Development, *Our Common Future*, 1987

658 Note: The terms 'sustainability' and 'sustainable development' are used interchangeably in the GRI
659 Standards.

660 **value chain**

661 range of activities carried out by the organization, and by entities upstream and downstream from the
662 organization, to bring the organization's products or services from their conception to their end use

663 Note 1: Entities upstream from the organization (e.g., suppliers) provide products or services that are
664 used in the development of the organization's own products or services. Entities downstream from the
665 organization (e.g., distributors, customers) receive products or services from the organization.

666 Note 2: The value chain includes the supply chain.

667 **vulnerable group**

668 group of individuals with a specific condition or characteristic (e.g., economic, physical, political,
669 social) that could experience negative impacts as a result of the organization's activities more
670 severely than the general population

671 Examples: children and youth; elderly persons; ex-combatants; HIV/AIDS-affected households;
672 human rights defenders; indigenous peoples; internally displaced persons; migrant workers and their
673 families; national or ethnic, religious and linguistic minorities; persons who might be discriminated
674 against based on their sexual orientation, gender identity, gender expression, or sex characteristics
675 (e.g., lesbian, gay, bisexual, transgender, intersex); persons with disabilities; refugees or returning
676 refugees; women

677 Note: Vulnerabilities and impacts can differ by gender.

678 **waste**

679 anything that the holder discards, intends to discard, or is required to discard

680 Source: United Nations Environment Programme (UNEP), *Basel Convention on the Control of*
681 *Transboundary Movements of Hazardous Wastes and Their Disposal*, 1989

682 Note 1: Waste can be defined according to the national legislation at the point of generation.

683 Note 2: A holder can be the reporting organization, an entity in the organization's value chain
684 upstream or downstream (e.g., supplier or consumer), or a waste management organization, among
685 others.

686 **worker**

687 person that performs work for the organization

688 Examples: employees, agency workers, apprentices, contractors, home workers, interns, self-
689 employed persons, sub-contractors, volunteers, and persons working for organizations other than the
690 reporting organization, such as for suppliers

691 Note: In the GRI Standards, in some cases, it is specified whether a particular subset of workers is
692 required to be used.

693 Bibliography

694 This section lists authoritative intergovernmental instruments and additional references used in
695 developing this Standard, as well as resources that the organization can consult.

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746 **Appendix**

747 **Table 1. Template for presenting information on emissions of soil pollutants in amount per unit**
 748 **by site**

	Soil pollutant 1	Soil pollutant 2	Soil pollutant 3	Soil pollutant 4	Soil pollutant 5	Soil pollutant 6
Site 1						
Site 2						
Site N						
Total						

749 **Table 2. Template for presenting information on emissions of soil pollutants in amount per unit**
 750 **by activity**

	Soil pollutant 1	Soil pollutant 2	Soil pollutant 3	Soil pollutant 4	Soil pollutant 5	Soil pollutant 6
Activity 1						
Activity 2						
Activity N						
Total						

751 **Table 3. Template for presenting information on emissions of soil pollutants in amount per unit**
 752 **by country**

	Soil pollutant 1	Soil pollutant 2	Soil pollutant 3	Soil pollutant 4	Soil pollutant 5	Soil pollutant 6
Country 1						
Country 2						
Country N						
Total						

753