Item 06 – GRI Topic Standard Project for Pollution – Critical Incidents exposure draft

For GSSB approval

Date	16 February 2026
Meeting	19 March 2026
Project	Topic Standard Project for Pollution
Description	This document sets out the exposure draft of the GRI Topic Standard for Critical Incidents, including the explanatory memorandum summarizing the objectives of the project and the significant proposals contained within the draft. These are submitted for GSSB approval for public exposure.
	If approved, the public comment period is proposed to commence at the end of March 2026 and run until the end of May 2026.

1 Explanatory memorandum

2 This explanatory memorandum sets out the objectives of the GRI Topic Standard Project for Pollution,

3 the significant proposals contained in the exposure draft *GRI CI: Critical Incidents 20XX*, and a

4 summary of the GSSB's involvement and views on the development of the draft.

5 Objectives of the project

6 The objectives of the pollution project are to review and revise several GRI pollution-related

7 disclosures and incorporate new issues to reflect stakeholder expectations for reporting pollution-

8 related impacts. The project includes the revision of existing disclosures:

9 • Disclosure 305-6: Emissions of Ozone-depleting Substances (ODS), in *GRI 305: Emissions*
10 *2016*.

11 • Disclosure 305-7: Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and other significant air
12 emissions, in *GRI 305: Emissions 2016*.

13 • Disclosure 306-3: Significant Spills, in *GRI 306: Effluents and Waste 2016*.

14 The project reviews the current content of several existing GRI pollution-related disclosures and

15 incorporates new pollution issues to align with stakeholders' expectations for reporting pollution

16 impacts. The Standards will align with internationally agreed best practices, the latest developments,

17 and relevant authoritative intergovernmental instruments related to pollution. These include the WHO

18 Air Quality Guidelines, Sendai Framework for Disaster Risk Reduction 2015-2030, and Food and

19 Agriculture Organization (FAO) Revised World Soil Charter, the United Nations (UN) Guiding

20 Principles on Business and Human Rights (Guiding Principles, UNGPs), and the Organization for

21 Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises.

22 The pollution project is currently developing several thematic Standards, including air pollution, soil

23 pollution, critical incidents, noise, and odor. The revision of disclosure 305-6 Emissions of ozone-

24 depleting substances (ODS) in *GRI 305: Emissions 2016* will be done at a later stage. This is to follow

25 the developments within the Global Framework on Chemicals.

26 In line with the GSSB Due Process Protocol, a multi-stakeholder working group was established on

27 16 October 2024 to contribute to the review and content development, with additions in January 2025

28 and one replacement in September 2025. The working group has 20 members, representing the five

29 GRI constituencies and all continents. Six members have specific expertise in the field of critical

30 incidents.

31 The public comment period for the three exposure drafts on air pollution, soil pollution, and critical

32 incidents is expected to run from the end of March 2026 through the end of May 2026. The public

33 comment period for the noise and odor exposure drafts is expected to begin in Q3 2026.

34 To allow targeted messaging and stakeholder engagement during the public comment periods, the

35 exposure drafts are published at different times. This ensures the workload is manageable for

36 stakeholders and GRI reporters worldwide reviewing the draft Standards during the public comment
37 periods.

38 For more information on the project, consult the project proposal, elaborated scope, and working
39 group biographies on the pollution project webpage.

Summary of the proposals

40

41 The scope of the exposure draft covers critical incidents caused by natural events and human
42 activities, such as floods and vehicle collisions. Critical incidents are emergencies and accidents
43 characterized by a low likelihood and severe impact. The exposure draft is sector-agnostic and
44 requires organizations to explain which incidents they consider critical and how.

45 The exposure draft includes the revised Disclosure 306-3 Significant Spills in *GRI 306: Emissions*
46 *2016*. The GSSB Work Program 2023-2025 foresaw the revision of Disclosure 306-3 Significant Spills
47 in *GRI 306: Emissions 2016* as part of the Topic Standards Project for Pollution. The work program
48 also included a recommendation from the GRI Sector Program to broaden the scope to critical
49 incidents. During the GSSB meeting in January 2024, the GSSB noted that critical incidents may not
50 have a polluting impact. The exposure draft of *GRI CI: Critical Incidents 202X* can be applied more
51 broadly, including for critical incidents regardless of whether they have a polluting impact. In addition
52 to the revision, new disclosures were added in line with the project objectives set out above. The
53 exposure draft will replace Disclosure 306-3 Significant Spills in *GRI 306: Emissions 2016*. The
54 exposure draft has one topic management disclosure and three topic disclosures.

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

56 **Broadened scope from significant spills to all critical incidents** – The exposure draft addresses
57 the management and impacts of all critical incidents, including those from spills, resulting from natural
58 causes and human error.

59 **Definitions moved from Glossary to guidance** – Definitions in the Glossary are mentioned in more
60 than one GRI Topic Standard. The terms 'significant spills' and 'spill' are not used in other standards,
61 and their definitions will be removed from the glossary. Wording from the definition of spill is added to
62 the guidance of Disclosure CI-4 Spills.

63 Wording from the definition of significant spill is added to the guidance to CI-1-a-ii and CI-3-b-viii.
64 Organizations report which incidents, including spills, they consider critical under requirement CI-1-a-
65 ii, under which organizations are expected to report the process to identify incidents and determine
66 whether they are critical. The requirement applies to all critical incidents, not just spills.

67 **Disclosure CI-1 Critical incident prevention, preparedness and response** – Under this topic
68 management disclosure, organizations are expected to report policies and plans for critical incident
69 prevention, preparedness, and response. This includes the types of critical incidents covered, the
70 process for identifying incidents and determining whether they are critical, preventive measures, the

71 response process, training, and the auditing frequency. Organizations are also expected to report

72 their approach to communicating with stakeholders and engaging with business partners.

73 **Disclosure CI-2 Prevention, preparedness and response plans** – Under this topic disclosure

74 organizations are expected to report the percentage of sites that have critical incident prevention,

75 preparedness, and response plans, and list the sites that do not. The requirement of this disclosure is

76 similar to additional sector disclosure 14.15.4 in *GRI 14: Mining Sector 2024*.

77 **Disclosure CI-3 Critical incidents recorded** – This topic disclosure expects organizations to report

78 the critical incidents that happened. Organizations are expected to report the number of critical

79 incidents, but also additional specific information for each incident, such as geographical location,

80 impacts, and remediation actions.

81 **Disclosure CI-4 Spills** – If the critical incident is a spill, organizations are expected report the type of

82 spill, amount and material spilled, and amount recovered. This disclosure builds on Disclosure 306-3

83 Significant spills by requesting additional information.

84 ## GSSB involvement and views on the development of this draft

85 The GSSB appointed two of its members as sponsors and working group members for this project.

86 The members participate in the working group process by attending meetings and following the drafts.

87 The exposure draft is scheduled for approval by the GSSB on 19 March 2026. All GSSB meetings are

88 recorded and made available on the GSSB GRI YouTube channel.

89 ## Note on reading this document

90 This document includes generic text used in all GRI Standards. This text is highlighted in grey and

91 cannot be changed – please do not comment on this text.

92 Underlined terms in the draft Standard indicate terms for which definitions have been provided. Most

93 of these terms are already defined in the GRI Standards Glossary – these are highlighted in grey and

94 cannot be changed.

GRI CI: Critical Incidents 202X

Introduction

GRI CI: Critical Incidents 202X contains disclosures for organizations to report information about their impacts related to critical incidents, and how they manage these impacts. The disclosures enable an organization to provide information on emergency prevention, preparedness and response.

The Standard is structured as follows:

- Section 1 contains 1 disclosure, which provides information about how the organization manages its impacts related to critical incidents.

- Section 2 contains 3 disclosures, which provide information about the organization's impacts related to critical incidents.

- The Glossary contains defined terms with a specific meaning when used in the GRI Standards. The terms are underlined in the text of the GRI Standards and linked to the definitions.

- The Bibliography lists authoritative intergovernmental instruments and additional references used in developing this Standard, as well as resources that the organization can consult.

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

Background on the topic

This Standard addresses the topic of critical incidents.

This Standard covers critical incidents that are caused by natural events and human activities. Critical incidents are emergencies and accidents characterized by a low likelihood and severe impact (also referred to as low-probability, high-consequence). Causes of critical incidents related to natural events include floods, hurricanes, and seismic events, while those related to human activities include malfunctioning equipment, computer hacks, public violence, armed conflicts, and vehicle collisions.

When critical incidents occur, they can have severe impacts on workers, local communities, the environment, infrastructure, and property. Critical incidents have an impact on biodiversity, for example, when an oil spill threatens bird populations. Other examples include fatalities resulting from an airplane accident and damage to local community property caused by an explosion. Further information on the impacts on workers' health and safety resulting from critical incidents is reported with *GRI 403: Occupational Health and Safety 2018*.

Critical incidents can occur at the organization's sites, such as industrial plants, mine sites, oil drilling platforms, or at other locations where it conducts its activities, including transport routes or fishing grounds. Sites include sites owned, leased, or managed by the organization and locations where it conducts its activities. Sites include subsurface infrastructures under the land or seabed surface, such as underground mining tunnels, cables, and pipelines. Critical incidents can also occur in the organization's upstream and downstream value chain. There is also a greater prevalence of critical incidents in conflict-affected and high-risk areas.

Prevention, preparedness, and response measures are used to manage the impacts related to critical incidents.

See references [3], [4], [5], [6] and [7] in the Bibliography.

System of GRI Standards

This Standard is part of the GRI Sustainability Reporting Standards (GRI Standards). The GRI Standards enable an organization to report information about its most significant impacts on the economy, environment, and people, including impacts on their human rights, and how it manages these impacts.

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

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

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

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

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

153 **Sector Standards**

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

157 **Topic Standards**

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

161 **Figure 1. GRI Standards: Universal, Sector and Topic Standards**
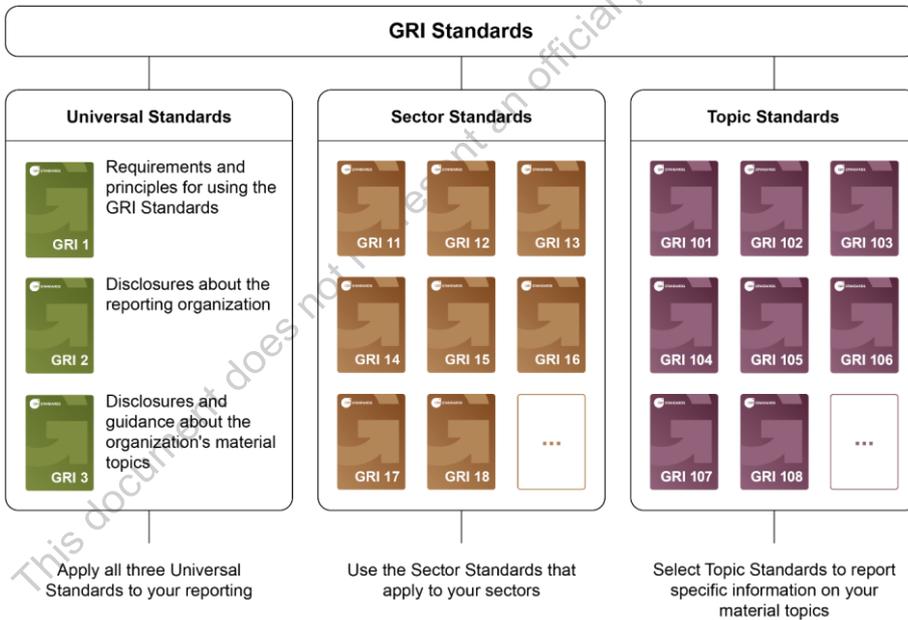
162 # Using this Standard

163 This Standard can be used by any organization – regardless of size, type, sector, geographic location,
164 or reporting experience – to report information about its impacts related to critical incidents. In addition
165 to this Standard, disclosures that relate to this topic can be found in *GRI 403: Occupational Health*

166 *and Safety 2018, GRI TRED: Training and Education (exposure draft)*, and *GRI 101: Biodiversity*
167 *2024*.

168 An organization reporting in accordance with the GRI Standards is required to report the following
169 disclosures if it has determined critical incidents to be a <u>material topic</u>:

170 • Disclosure 3-3 in *GRI 3: Material Topics 2021*.

171 • Any disclosures from this Topic Standard that are relevant to the organization's impacts
172 related to critical incidents (Disclosure CI-1 through Disclosure CI-4).

173 See Requirements 4 and 5 in *GRI 1: Foundation 2021*.

174 Reasons for omission are permitted for these disclosures.

175 If the organization cannot comply with a disclosure or with a requirement in a disclosure (e.g.,
176 because the required information is confidential or subject to legal prohibitions), the organization is
177 required to specify the disclosure or the requirement it cannot comply with, and provide a reason for
178 omission together with an explanation in the GRI content index. See Requirement 6 in *GRI 1* for more
179 information on reasons for omission.

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

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

190 **Requirements, guidance and defined terms**

191 The following apply throughout this Standard:

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

194 Requirements may be accompanied by guidance.

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

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

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

Defined terms are <u>underlined</u> in the text of the GRI Standards and linked to their definitions in the
Glossary. The organization is required to apply the definitions in the Glossary.

1. Topic management disclosures

An organization reporting in accordance with the GRI Standards is required to report how it manages each of its <u>material topics</u>.

An organization that has determined critical incidents to be a material topic is required to report how it manages the topic using Disclosure 3-3 in *GRI 3: Material Topics 2021*. The organization is also required to report any disclosure from this section (Disclosure CI-1) that is relevant to its impacts related to critical incidents.

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

Disclosure CI-1 Critical incident prevention, preparedness and response

REQUIREMENTS

The organization shall:

a. describe its policies and plans for critical incident prevention, preparedness, and response, including:

    i. types of critical incidents covered;
    ii. the process to identify incidents and determine whether they are critical;
    iii. preventive measures;
    iv. the process to respond to each type of critical incident;
    v. the content of related training;
    vi. frequency of audits and subsequent revisions;

b. describe its approach to engaging with <u>stakeholders</u> on critical incident prevention, preparedness, and response, including:

    i. how it communicates with them before, during, and after critical incidents;
    ii. how their engagement has informed this approach;

c. describe how it engages with its <u>business relationships</u> regarding critical incident prevention, preparedness, and response policies and plans of the business relationship.

GUIDANCE

Critical incident prevention, preparedness, and response is also known as emergency prevention, preparedness, and response.

Guidance to CI-1-a

If the organization has a publicly available emergency or critical incident prevention, preparedness, and response plan, it can provide a link to it.

Guidance to CI-1-a-i

Examples of critical incidents include a collapse of mine structures, a plane crash, an oil spill, and a chemical accident.

Guidance to CI-1-a-ii

When describing the process for identifying incidents, the organization can consider internal and external documents, such as existing risk assessments, environmental impact assessments, <u>stakeholder</u> analyses, and lessons learned from past incidents. The organization can also consider incidents that are included in the organization's financial statements, for example, those that result in liabilities or are recorded as a spill.

See references [11], [12], [13], [16] and [20] in the Bibliography.

The organization should report the criteria used to identify incidents. Examples of criteria include:
- number of people displaced
- duration of displacement in months

241	•	days of school time lost
242	•	number of people injured
243	•	number of lives lost
244	•	size of the ecologically sensitive area affected
245	•	months of restoration time of affected area
246	•	description of impact on cultural heritage sites
247	•	legal fees and penalties
248	•	days of business interruption
249	•	damage to intensely used roads
250	•	costs for monitoring impacts

251 The organization can determine whether an incident is critical by assessing it against predefined
252 criteria or thresholds. For example, when identifying a dam failure as an incident, the organization
253 may consider the number of people affected to determine whether it is a critical incident.

254 The organization should report whether its criteria are based on legal requirements, recognized
255 standards, and guidelines. More information on the criteria can be found in UNECE's *Risk
256 Assessment for Industrial Accident Prevention, An Overview of Risk Assessment Methods, Selected
257 Case Studies and Available Software.* Other relevant resources for criteria, classification, and
258 prioritization are *the Global Industry Standard on Tailings Management* and *Commission Guidelines
259 and reporting template developed pursuant to Articles 5(5), 6(6) and 7(3) of Directive (EU) 2022/2557
260 on the resilience of critical entities* from the European Commission. For more information on critical
261 incidents involving (potentially) hazardous chemicals, organizations can consult the World Health
262 Organization (WHO) and International Programme on Chemicals Safety, *WHO Human Health Risk
263 Assessment Toolkit: Chemical Hazards, second edition,* 2021.

264 See references [1], [13], [20] and [23] in the Bibliography.

265 **Guidance to CI-1-a-iii**

266 Preventive measures can include:
267 • governance body oversight on preventive measures;
268 • implementing a safe design for a chemical plant;
269 • fostering safety culture;
270 • establishing procedures for reporting near misses;
271 • establishing procedures for whistleblowers;
272 • developing standard operating procedures;
273 • regularly reviewing critical incident risks by internal or external experts.

274 Another example of a preventive measure is the continuous monitoring of a nearby stream's water
275 quality, which provides early warning of critical incidents, such as oil spills.

276 The organization can also describe the preventive measures for each type of critical incident
277 identified.

278 See references [10], [19] and [21] in the Bibliography.

279 **Guidance to CI-1-a-iv**

280 The process for responding to each type of critical incident can include identifying whom to alert,
281 defining roles and responsibilities, and establishing the chain of command. The organization can also
282 describe how it collaborates with local authorities after a critical incident.

283 The organization can report a list of responses for each type of critical incident.

284 See reference [17] in the Bibliography.

285 **Guidance to CI-1-a-v**

286 Examples of content for training on critical incidents include process safety, known hazards,
287 compliance with standard operating and emergency procedures, and potential impacts on the
288 economy, environment, and people, including human rights. When an organization operates in
289 conflict-affected and high-risk areas, it can report whether it provides context-specific training.

290 The organization should report to whom the training is provided. For example, it can report whether it
291 provides training to employees or emergency responders to ensure an effective response. The

292 organization can report who provides the training (e.g., internal functions, public authorities) and if a
293 third-party review of the training took place.

294 See reference [17] in the Bibliography.

295 The organization should report, in headcount, the total number of employees and workers who are not
296 employees that have been trained during the reporting period. For clarity, the term 'workers who are
297 not employees' refers to workers who are not employed by the organization but whose work is
298 controlled by the organization. See the Control of Work Standard Interpretation to *GRI 2: General*
299 *Disclosures 2021* (exposure draft) for more information.

300 If the organization has described training provided on critical incident prevention, preparedness, and
301 response under Disclosure 403-5 in *GRI 403: Occupational Health and Safety 2018*, it can provide a
302 reference to this information, or under disclosure TRED-2 of *GRI TRED: Training and Education*
303 *(exposure draft)*, it can provide a reference to this information.

Guidance to CI-1-a-vi

305 Auditing and revision of critical incident prevention, preparedness, and response policies and plans
306 may occur at regular intervals, for example, annually.

307 Organizations can report how they test their policies and plans, for example, by including those
308 involved in a critical incident. The organization should also report whether a third party or an internal
309 auditor performs the audit. The organization can report whether it follows an internal audit program
310 and whether an independent internal body approved it. The organization can also report whether the
311 audit was conducted at the organization level or at specific sites.

312 If the organization has been audited against an existing certification program, it can report this here.
313 The organization can report any major audit findings and how it has addressed them.

314 Organizations can also report reasons for revising policies and plans, for example, based on audit
315 findings or major changes, such as the application of new legislation and technologies.

Guidance to CI-1-b-i

317 Communication with stakeholders, including the general public, employees, local authorities, and
318 business relationships, can occur through press releases, dedicated websites, sustainability reporting,
319 newsletters and other media, grievance mechanisms for critical incidents, and formal or informal
320 meetings.

321 Organizations can report whether local regulations were applied when notifying public authorities.

322 The organization can report what information it includes in its critical incident communication. For
323 example, communication can include site addresses, sector, known natural hazards in the area,
324 information on the organization's activities that might raise concerns, and designated points of
325 contact.

Guidance to CI-1-b-ii

327 The organization should report which stakeholders have been informed of the approach. Examples of
328 stakeholders are local communities, workers, public sector agencies, first responders, and local
329 authorities and institutions [17].

330 The organization should also describe how the communication is tailored to the audience, for
331 example, based on level of education, languages spoken, role in the organization, and access to the
332 internet.

333 An example of how stakeholder engagement has informed the design and implementation of
334 communications is whether the organization considers local communities to have reliable internet
335 access.

336 See references [2] and [17] in the Bibliography.

Guidance to CI-1-c

338 The organization can report how it engages with suppliers based on whether it considers them at
339 high, medium, or low risk of critical incidents. A supplier who has recorded known incidents in the past

340 could be considered a high-risk supplier. A low-risk supplier could be one with no record of past
341 incidents, located in a low-risk geography, or supplying a low-risk material.

342 An example of engagement with high-risk suppliers can be a collaborative risk assessment approach.
343 This can begin with sharing a code of conduct covering these topics and requiring suppliers to
344 comply, followed by regular self-assessments, third-party assessments, and audits. Engagement
345 contributes to a shared understanding of priorities as relates to the prevention of critical incidents,
346 preparedness for such incidents, and the approach to dealing with them.

347 # 2. Topic disclosures

348 An organization reporting in accordance with the GRI Standards is required to report any disclosures
349 from this section (Disclosure CI-2 through Disclosure CI-4) that are relevant to its impacts related to
350 critical incidents.

351 # Disclosure CI-2 Prevention, preparedness and
352 # response plans

353 **REQUIREMENTS**
354   a. **The organization shall report the percentage of its sites that have critical incident**
355   **prevention, preparedness, and response plans, and list the sites that do not.**

356 **Guidance to CI-2-a**

357 For sites without a critical incident prevention, preparedness, and response plan, the organization
358 should explain why and the expected time frame to develop such a plan for these sites.

359 The percentage of sites with prevention, preparedness, and response plans is calculated using the
360 following formula:

$$\text{Percentage of sites with prevention, preparedness, and response plans} = \frac{\text{Number of sites with plans}}{\text{Number of sites where critical incidents can occur}} \times 100$$

361

362

Disclosure CI-3 Critical incidents recorded

REQUIREMENTS

The organization shall:

a. **report the total number of critical incidents;**

b. **for each critical incident, report:**

    i. **the type;**
    ii. **the geographic location;**
    iii. **the impacts;**
    iv. **remediation actions taken;**
    v. **causes and any failed critical controls;**
    vi. **lessons learned, including those implemented and those communicated to stakeholders;**
    vii. **the internal and external documents used to determine the incident as critical.**

GUIDANCE

Guidance to CI-3-a

This disclosure covers critical incidents at the organization's sites. The organization should also report the number of critical incidents upstream and downstream in its value chain.

Guidance to CI-3-b-i

Examples of critical incident types are spills, leakage, explosions, crashes, and building collapses.

Guidance to CI-3-b-ii

The geographic location of the critical incident can be reported by providing the site name and address, coordinates, polygon outline, or maps. A polygon is a geographic feature defined by a series of grid references, points, and vertices connected to form an enclosed shape.

If the impacts are not in the same geographic location as the critical incident, the organization should also report the geographic location of the impacts. For example, a cyberattack on a data center disrupts hospital operations.

Guidance to CI-3-b-iii

If quantitative information is available, the organization should report, for example, the number of individuals affected, the area of land and water affected, changes in ambient concentrations of air pollutants, and the number of species affected. The organization should use accepted international metrics to allow for comparability, such as the area of land affected in square kilometers.

To provide context and assess the scope of the impact relative to comparable critical incidents, the organization can also report sector-specific data, industry benchmarks, and historical data.

Critical incidents may also trigger a sequence of events, also called a cascading effect. For example, the impact of a plane crash can include loss of life and the grounding of all aircraft of the same type pending investigation, preventing people from travelling [10].

Guidance to CI-3-b-iv

The organization should report the time it took or is expected to take to manage the impacts of the critical incident.

If the critical incident has an impact on the environment, the organization should report whether it has conducted an environmental impact assessment.The organization should also report if the organization conducted an environmental impact assessment before the critical incident. It should report a description of the environment and the change in that description at the location where the critical incident occurred. The organization should also report whether it monitors the environment at the location of the critical incident after it occurred [8] [21].

408 Impacts on the environment include biodiversity. If the organization has reported the actions taken to
409 manage the impacts on biodiversity resulting from its critical incidents under Disclosure 101-2 in *GRI*
410 *101: Biodiversity 2024*, it can provide a reference to this information.

Guidance to CI-3-b-v

412 A critical control can be defined as 'preventing a potential undesirable event or mitigating the
413 consequences of such an event. The absence or failure of a critical control would disproportionately
414 increase the risk despite the existence of the other controls' [13]. Examples of failed critical controls
415 include malfunctioning sprinklers or unauthorized access to a power plant.

Guidance to CI-3-b-vi

417 Lessons learned can help organizations to prevent recurrence or manage future critical incidents.
418 Implemented lessons learned can include those addressing the causes of previous critical incidents
419 and failed critical controls. Another example of a lesson learned and implemented is an improvement
420 in critical controls. If the implemented lesson learned is related to a failure of a critical control, the
421 organization should report this.

422 Communicating lessons learned from critical incidents to local authorities and other stakeholders,
423 including workers, local communities, and organizations in an industry network, can help prevent
424 future critical incidents [17]. If the organization is a member of an industry network that shares
425 information on critical incidents, it can provide a reference to this information.

Guidance to CI-3-b-vii

427 Examples of internal and external documents include existing risk assessments, environmental
428 impact assessments, stakeholder analyses, and lessons learned from past critical incidents. The
429 organization can also consider incidents included in its financial statements, for example, those that
430 result in liabilities or are recorded as a spill.

Disclosure CI-4 Spills

REQUIREMENTS

The organization shall report the following information for the spills reported under CI-3-b:

a. the total number of spills, and a breakdown by spill type:

    i. oil;
    ii. fuel;
    iii. <u>waste</u>;
    iv. chemical;
    v. other;

b. for each spill report the:

    i. amount spilled;
    ii. material spilled;
    iii. amount recovered;

c. the frequency of sampling and analysis of the affected area following the spill.

GUIDANCE

A spill is an incident involving the uncontrolled release of a substance that can have negative impacts on people, the environment, and the economy [22]. A spill can end up in soil, water, or the air. If the organization reports a spill that results in air pollutant emissions, those emissions are reported under both CI-4-a and AP-3-a in *GRI AP: Air Pollution 202X.*

If the organization reports a spill that results in soil pollutants released, those soil pollutants are reported under both CI 4-a and under SP 2-a in *GRI SP: Soil Pollution 202X.*

Guidance to CI-4-a-i

Examples of oils include crude, vegetable, and lubricating oil.

Guidance to CI-4-a-ii

Examples of fuels include gasoline, diesel fuel, and jet fuel.

Guidance to CI-4-a-iii

If applicable, the organization should report that the waste spill contains <u>hazardous waste</u>.

Guidance to CI-4-a-iv

If applicable, the organization should report the spill's hazard classification in accordance with the Globally Harmonized System of Classification and Labelling of Chemicals (GHS) [9].

Guidance to CI-4-a-v

Examples of other spills include gas leaks and plastic pellet spills. The organization reports other spills separately.

Guidance to CI-4-b

When reporting the amount, the organization should select the most appropriate unit of measurement for the spilled material. Common units of measurement include megaliters for liquid materials (such as X megaliters of crude oil spilled) and metric tons for solid materials (such as X metric tons of hazardous waste spilled or X metric tons of plastic pellets spilled).

Guidance to CI-4-c

Spills can have a long-lasting impact on the surroundings. Reporting the frequency of sampling and analysis of the affected area can help <u>stakeholders</u> understand the level of control organizations have over these negative impacts. An example of sampling and analysis for an oil spill is outlined in *Oil spill monitoring and sampling. Good practice guidelines for incident management and emergency response personnel* by the International Association of Oil & Gas Producers (IPIECA) [15].

Glossary

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

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

business partner

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

Source:	Shift and Mazars LLP, *UN Guiding Principles Reporting Framework*, 2015; modified
Examples:	affiliates, business-to-business customers, clients, first-tier suppliers, franchisees, joint venture partners, investee companies in which the organization has a shareholding position
Note:	Business partners do not include subsidiaries and affiliates that the organization controls

business relationships

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

Source:	United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011; modified
Note:	Examples of other entities directly linked to the organization's operations, products, or services are a non-governmental organization with which the organization delivers support to a local community or state security forces that protect the organization's facilities.

employee

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

grievance

perceived injustice evoking an individual's or a group's sense of entitlement, which may be based on law, contract, explicit or implicit promises, customary practice, or general notions of fairness of aggrieved communities

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

grievance mechanism

routinized process through which grievances can be raised and remedy can be sought

Source:	United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011; modified
Note:	See Guidance to Disclosure 2-25 in *GRI 2: General Disclosures 2021* for more information on 'grievance mechanism'.

hazardous waste

waste that possesses any of the characteristics contained in Annex III of the Basel Convention, or that is considered to be hazardous by national legislation

| 520 | Source: | United Nations Environment Programme (UNEP), *Basel Convention on the Control of* |
| 521 | | *Transboundary Movements of Hazardous Wastes and Their Disposal*, 1989 |

human rights

rights inherent to all human beings, which include, at a minimum, the rights set out in the United Nations (UN) International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work

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

| 530 | Note: | See Guidance to 2-23-b-i in *GRI 2: General Disclosures 2021* for more information on |
| 531 | | 'human rights'. |

impact

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

| 536 | Note 1: | Impacts can be actual or potential, negative or positive, short-term or long-term, |
| 537 | | intended or unintended, and reversible or irreversible. |

| 538 | Note 2: | See section 2.1 in *GRI 1: Foundation 2021* for more information on 'impact'. |

Indigenous Peoples

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

| 549 | Source: | International Labour Organization (ILO), Indigenous and Tribal Peoples Convention, |
| 550 | | 1989 (No. 169) |

local community

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

| 554 | Note: | The local community can range from those living adjacent to the organization's |
| 555 | | operations to those living at a distance. |

material topics

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

| 559 | Note: | See section 2.2 in *GRI 1: Foundation 2021* and section 1 in *GRI 3: Material Topics* |
| 560 | | *2021* for more information on 'material topics'. |

remedy / remediation

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

| 563 | Source: | United Nations (UN), The Corporate Responsibility to Respect Human Rights: An |
| 564 | | Interpretive Guide, 2012; modified |

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

severity (of an impact)

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

Source: Organisation for Economic Co-operation and Development (OECD), *OECD Due Diligence Guidance for Responsible Business Conduct*, 2018; modified

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

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

stakeholder

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

Source: Organisation for Economic Co-operation and Development (OECD), OECD Due Diligence Guidance for Responsible Business Conduct, 2018; modified

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

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

supplier

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

Examples: brokers, consultants, contractors, distributors, franchisees, home workers, independent contractors, licensees, manufacturers, primary producers, subcontractors, wholesalers

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

supply chain

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

sustainable development / sustainability

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

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

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

value chain

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

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

Note 2:   The value chain includes the supply chain.

vulnerable group

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

615	Examples:	children and youth; elderly persons; ex-combatants; HIV/AIDS-affected households;
616		human rights defenders; Indigenous Peoples; internally displaced persons; migrant
617		workers and their families; national or ethnic, religious and linguistic minorities;
618		persons who might be discriminated against based on their sexual orientation, gender
619		identity, gender expression, or sex characteristics (e.g., lesbian, gay, bisexual,
620		transgender, intersex); persons with disabilities; refugees or returning refugees;
621		women

| 622 | Note: | Vulnerabilities and impacts can differ by gender. |

623 waste

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

| 625 | Source: | United Nations Environment Programme (UNEP), *Basel Convention on the Control of* |
| 626 | | *Transboundary Movements of Hazardous Wastes and Their Disposal*, 1989 |

| 627 | Note 1: | Waste can be defined according to the national legislation at the point of generation. |

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

631 worker

632 person that performs work for the organization

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

| 636 | Note: | In the GRI Standards, in some cases, it is specified whether a particular subset of |
| 637 | | workers is required to be used. |

Bibliography

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

Authoritative instruments:

1. European Commission, *Commission Guidelines and reporting template developed pursuant to Articles 5(5), 6(6) and 7(3) of Directive (EU) 2022/2557 on the resilience of critical entities,* 2025 C(2025) 6094 final).

2. International Atomic Environmental Agency (IAEA), *Convention on Early Notification of a Nuclear Accident*, 1986.

3. International Labour Organization (ILO), *Prevention of Major Industrial Accidents Convention* (No. 174), 1993.

4. Organisation for Economic Co-operation and Development (OECD), *Decision Recommendation on Chemical Accidents Prevention Preparedness and Response*, 2023.

5. United Nations (UN), *Sendai Framework for Disaster Risk Reduction 2015-2030*, 2015.

6. United Nations Economic Commission for Europe (UNECE), *Convention on the Transboundary Effects of Industrial Accidents, as amended on 15 December 2015*, 2017.

7. United Nations Economic Commission for Europe (UNECE), *Decision 2022/1 Strengthening Natech risk management in the United Nations Economic Commission for Europe region and beyond*, 2022

8. United Nations Economic Commission for Europe (UNECE), *Convention on Environmental Impact Assessment in a Transboundary Context (Espoo Convention),* 2017.

9. United Nations, *Globally harmonized system of classification and labelling of Chemicals (GHS Rev. 9, 2021)*, 2021.

Additional references:

10. Benner, L. et.al. *Enhancing Safety: the Challenge of Foresight - ESReDA Project Group Foresight in Safety*, 2020.

11. European Chemical Industry Council (CEFIC), *Guidance for reporting on the ICCA globally harmonized process safety metric*, 2025.

12. Initiative for responsible mining (IMRA), *Standard for responsible mining. Chapter 2.5 Emergency Preparedness and Response*, pp. 66-68, 2018.

13. International Council on Mining & Metals (ICMM), United Nations Environmental Programme (UNEP), Principles for Responsible Investment (PRI), *Global Industry Standard on Tailings Management*, 2020.

14. International Petroleum Industry Environmental Conservation Association (IPIECA), International Association for Oil and Gas Producers (IOGP) and American Petroleum Institute (API), *Sustainability reporting guidance for the oil and gas industry. Module 5 Safety, Health and Security*, 2020.

15. International Association of Oil & Gas Producers (IPIECA), *Oil spill monitoring and sampling. Good practice guidelines for incident management and emergency response personnel*, 2020.

16. Organisation for Economic Co-operation and Development (OECD), *The Impact of Natural Hazards on Hazardous Installations*, 2022.

17. Organisation for Economic Co-operation and Development (OECD), *Guiding principles for chemical accident prevention, preparedness and response*, 2023.

18. Organisation for Economic Co-operation and Development (OECD), *Managing Risks from Natural Hazards to Hazardous Installations (Natech). A Guide for Senior Leaders in Industry and Public Authorities*, 2024.

684 19. Organisation for Economic Co-operation and Development (OECD), *Corporate governance for*
685   *process safety. Guidance for senior leaders in high hazard industries*, 2017.

686 20. United Nations Economic Commission for Europe (UNECE), *Risk Assessment for Industrial*
687   *Accident Prevention, An Overview of Risk Assessment Methods, Selected Case Studies and*
688   *Available Software*, 2023.

689 21. United Nations Economic Commission for Europe (UNECE), *Safety guidelines and good industry*
690   *practices for Oil Terminals*, 2015.

691 22. United Nations for Disaster Risk Reduction (UNDRR), The Sendai Framework Terminology on
692   Disaster Risk Reduction, https://www.undrr.org/understanding-disaster-
693   risk/terminology/hips/tl0030, accessed on 19 July 2025.

694 23. World Health Organization (WHO) and International Programme on Chemicals Safety, *WHO*
695   *Human Health Risk Assessment Toolkit: Chemical Hazards, second edition*, 2021.

696 **Resources**

697 24. International Council on Mining & Metals (ICMM), *Critical Control Management. Implementation*
698   *Guide*, 2015.