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Item 05 – GRI Topic Standard Project for Pollution – Soil Pollution 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 Soil Pollution, 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.

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 Q3 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.

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

Summary of the proposals

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

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

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

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

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

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

GSSB involvement and views on the development of this draft

The GSSB appointed two of its members as sponsors and working group members for this project. The members participate in the working group process by attending meetings and following the drafts.

The exposure draft is scheduled for approval by the GSSB on 19 March 2026. All GSSB meetings are recorded and made available on the GSSB GRI YouTube channel.

Note on reading this document

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

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

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Introduction

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

The Standard is structured as follows:

- Section 1 contains one disclosure, which provides information about how the organization manages its soil pollution-related impacts.
- Section 2 contains two disclosures, which provide information about the organization's soil pollution-related impacts.
- 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 soil pollution.

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

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

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

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

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

Soil pollution is one of the ten threats to soil health [7], which is the capacity of soil to function as a living ecosystem and to sustain plant and animal productivity, promote plant and animal health, and maintain or enhance water and air quality [16].

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).

Universal Standards: GRI 1, GRI 2 and GRI 3

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

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

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

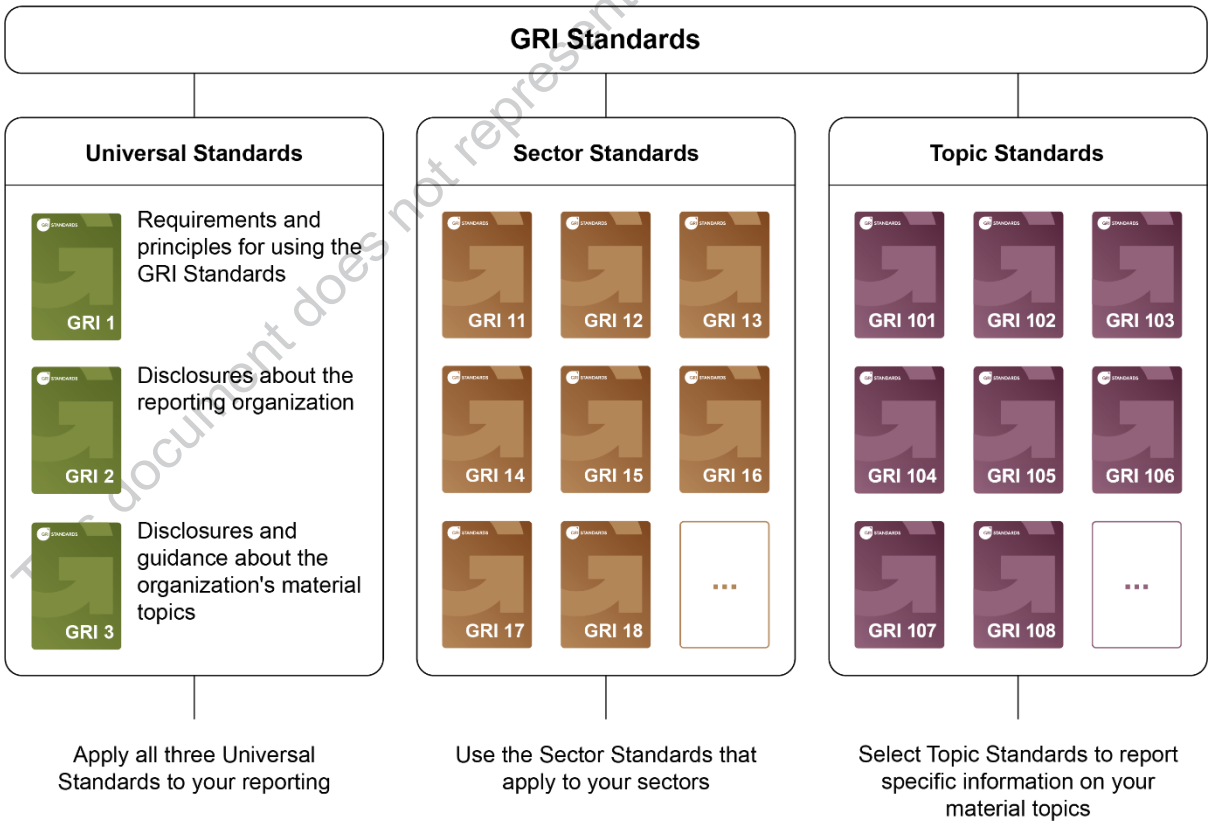
Sector Standards

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

Topic Standards

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

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



Using this Standard

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

- *GRI 101: Biodiversity 2024*
- *GRI 403: Occupational Health and Safety 2016*
- *GRI 411: Rights of Indigenous Peoples 2016*
- *GRI 413: Supplier Social Assessment 2016*

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

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

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

Reasons for omission are permitted for these disclosures.

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

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

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

Requirements, guidance and defined terms

The following apply throughout this Standard:

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

Requirements may be accompanied by guidance.

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

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

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

Defined terms are underlined 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 material topics.

An organization that has determined soil pollution 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 SP-1) that is relevant to its soil pollution-related impacts.

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

Disclosure SP-1 Management of soil pollution impacts

REQUIREMENTS

The organization shall:

a. describe its policies or commitments that limit soil pollution;

b. report the extent to which they apply to its own activities or business relationships;

c. describe how it identifies soil pollutants released from its own activities or upstream and downstream in its value chain;

d. describe how it monitors released soil pollutants and the actions taken to reduce soil pollution;

e. report soil pollution reduction targets, including the time frame to achieve them;

f. describe how it identifies where soil pollution exceeds limits defined by the organization;

g. describe the impacts on people and the environment from the actions taken to address soil pollution and how it manages them, including:

i. workers, local communities, and Indigenous Peoples;

ii. biodiversity;

h. describe how it adheres to initiatives that address soil pollution.

GUIDANCE

Guidance to SP-1-a

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

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

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

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

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

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

Guidance to SP-1-b

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

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

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

Guidance to SP-1-c

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

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

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

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

Guidance to SP-1-d

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

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

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

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

The organization can also describe how it ensures that assessments accurately represent soil conditions across a given area, such as by sampling surrounding areas relevant to its activities at regular intervals (e.g., annually). This can include measurements of released soil pollutants, as well as other indicators for difficult-to-detect pollutants, such as the mobility of heavy metals resulting from low pH levels or changes in soil function.

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

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

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

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

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

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

Guidance to SP-1-e

Examples of soil pollution reduction targets can relate to:

- a percentage reduction in synthetic and non-synthetic inputs over a defined period (e.g., pesticide and chemical fertilizer use);
- a goal for treating a specific amount of waste containing soil pollutants;
- a target for reducing plastic use in farming activities by a specific amount;
- a goal to replace specific chemicals that contaminate soil or degrade land with a safer alternative;
- eliminating the landfill of waste by a target year;
- training on optimizing the use of pesticides and fertilizers for all workers involved in agricultural activities.

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

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

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

The organization should report the unit of measurement of the targets it reports. The organization can report absolute targets (e.g., in kilograms) or intensity targets (e.g., kilograms per ton of production). If the targets apply equally to all of the organization's activities and business relationships, a brief statement of this fact is sufficient to comply with the requirement.

Guidance to SP-1-f

The organization can describe how it identifies where sites have exceeded, or are at risk of exceeding, soil pollution limits. This can include describing the 'triggers' that require investigation,

including the type and amount of chemicals used, storage method (e.g., concrete or soil floors), specific activities (e.g., additional storage of pesticides and disposal of oil), and spills.

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

Guidance to SP-1-g

An organization's actions to reduce soil pollution could result in impacts on workers, local communities, Indigenous Peoples, and biodiversity. Requirements 3-3-a and 3-3-d in *GRI 3: Material Topics 2021* describe the organization's impacts and actions taken to manage them. If the organization has described the impacts on people and the environment that result from implementing actions to reduce soil pollution under 3-3-a and 3-3-d, it can provide a reference to this information. The organization should also describe the impacts on people and the environment associated with the failure to implement actions to reduce soil pollution.

Guidance to SP-1-g-i

Examples of impacts on people resulting from actions taken to address soil pollution include [9] [19]:

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

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

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

Guidance to SP-1-g-ii

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

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

Guidance to SP-1-h

The organization can list any voluntary or sector-specific initiatives it takes part in that support efforts to address soil pollution, such as 'The International "4 per 1000" Initiative' [12]. This can also include adhering to agreements among private organizations, industry associations, and government agencies.

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

2. Topic disclosures

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

Disclosure SP-2 Released soil pollutants

REQUIREMENTS

The organization shall:

a. list the soil pollutants it has released, and, for each one, report the:

   i. amount;
   ii. activity;
   iii. site;
   iv. country;

b. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, assumptions, calculation tools, and the source of the pollution factors used.

GUIDANCE

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

For an example of how to present information on requirements in Disclosure SP-2, see Table 1 in the Appendix.

Guidance to SP-2-a

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

Guidance to SP-2-a-i

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

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

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

Guidance to SP-2-a-ii

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

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

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

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

Guidance to SP-2-b

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

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

Disclosure SP-3 Incidents of soil pollution

REQUIREMENTS

The organization shall:

a. report the percentage of its sites that have permits related to releasing soil pollutants;

b. report the number of incidents of non-compliance with limits for soil pollutants defined in permits;

c. report the number of incidents where identified soil pollutants released from its activities exceed limits defined by the organization;

d. describe the nature of each incident of non-compliance reported in SP-5-b and SP-5-c;

e. describe soil remediation actions taken in areas where soil pollutants released from its activities exceed limits;

f. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.

GUIDANCE

Guidance to SP-3-a

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

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

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

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

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

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

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

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

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

Guidance to SP-3-b

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

Guidance to SP-3-c

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

Guidance to SP-3-d

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

The organization can report the following information for each area:

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

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

The organization can also refer to selected limits it has reported under Disclosure SP-1.

Guidance to SP-3-e

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

Examples of actions to remediate soil pollution are:

- removal of contaminated soil;
- chemical treatment;
- bioremediation using microorganisms.

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

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

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.

child

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

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

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

due diligence

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

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

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

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

employee

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

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*

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 2-23-b-i in *GRI 2: General Disclosures 2021* for more information on '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

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

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.

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

Infrastructure

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

Examples: hospitals, roads, schools, water supply facilities

landfilling

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

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

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

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

Note: The local community can range from those living adjacent to the organization's 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

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

mitigation

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

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

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

remedy / remediation

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

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

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

runoff

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

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

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 Cooperation 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 Cooperation 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, sub-contractors, 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

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

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

Note: Vulnerabilities and impacts can differ by gender.

waste

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

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

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

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

worker

person that performs work for the organization

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

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

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Appendix

Table 1. Template for presenting information on emissions of soil pollutants in amount per unit 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						

Table 2. Template for presenting information on emissions of soil pollutants in amount per unit 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						

Table 3. Template for presenting information on emissions of soil pollutants in amount per unit 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						