



Item 04 – GRI Topic Standard Project for Pollution – Air Pollution exposure draft

For GSSB approval

Date	16 February 2026
Meeting	19 March 2026
Project	Topic Standard Project for Pollution
Description	<p>This document sets out the exposure draft of the GRI Topic Standard for Air 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.</p> <p>If approved, the public comment period is proposed to commence at the end of March 2026 and run until the end of May 2026.</p>

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

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 AP: Air Pollution 20XX*, and a summary
4 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 (NO_x), Sulfur Oxides (SO_x), 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 Standards will align with internationally agreed best practices, the latest developments, and
15 relevant authoritative intergovernmental instruments related to pollution. These include the WHO Air
16 Quality Guidelines, Sendai Framework for Disaster Risk Reduction 2015-2030, and Food and
17 Agriculture Organization (FAO) Revised World Soil Charter, the United Nations (UN) Guiding
18 Principles on Business and Human Rights (Guiding Principles, UNGPs), and the Organization for
19 Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises.

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

24 In line with the [GSSB Due Process Protocol](#), a multi-stakeholder [working group](#) was established on
25 16 October 2024 to contribute to the review and content development, with additions in January 2025
26 and one replacement in September 2025. The working group has 20 members, representing the five
27 GRI constituencies and all continents. Eight members have specific expertise in the field of air
28 pollution.

29 The public comment period for the three exposure drafts on air pollution, soil pollution, and critical
30 incidents is expected to run from the end of March 2026 through the end of May 2026. The public
31 comment period for the noise and odor exposure drafts is expected to begin in Q3 2026.

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

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

38 **Summary of the proposals**

39 The scope of the exposure draft covers air pollution. The Standard helps organizations report on the
40 management of air pollutant emissions and their impacts. This Standard covers emissions of air
41 pollutants, while emissions of greenhouse gases (GHGs) are covered by *GRI 102: Climate Change*
42 *2025*. The exposure draft contains one topic management disclosure and three topic disclosures.

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

44 **Broadened and deepened disclosure of management and impacts** – The scope is based on
45 authoritative and widely acknowledged references, most notably the WHO Air Quality Guidelines and
46 the United Nations Economic Commission for Europe (UNECE) Convention on Long-Range
47 Transboundary Air Pollution. The exposure draft includes the revision of Disclosure 305-7: Nitrogen
48 Oxides (NO_x), Sulfur Oxides (SO_x), and other significant air emissions, which is found in Disclosure
49 AP-3 Air pollutant emissions. The exposure draft also builds on practices for GHG emissions, for
50 example, regarding reporting targets and progress.

51 **Disclosure AP-1 Management of air pollution impacts** – Under this topic management disclosure,
52 organizations are expected, among other elements, to report how they manage air pollution, including
53 their commitments and policies, synergies between actions to reduce air pollutant and GHG
54 emissions, and adherence to initiatives that address air pollution.

55 **Disclosure AP-2 Air pollutant emissions reduction targets and progress** – Under this topic
56 disclosure, organizations are expected to report the targets and progress of air pollutant emissions
57 reduction.

58 **Disclosure AP-3 Air pollutant emissions** – Disclosure 305-7: Nitrogen Oxides (NO_x), Sulfur Oxides
59 (SO_x), and other significant air emissions was the starting point for this disclosure. The pollutants were
60 reviewed. Specifications were added to the requirements (e.g., PM2.5 and PM10) and to the
61 guidance.

62 **Disclosure AP-4 Incidents related to air pollutant emissions** – This topic disclosure expects
63 organizations to report information on air pollution incidents, including the percentage of sites that
64 have permits and incidents of non-compliance.

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

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

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

70 **Note on reading this document**

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

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

This document does not represent an official position of the GSSB

GRI AP: Air Pollution 202X

Introduction	6
1. Topic management disclosures	10
Disclosure AP-1 Management of air pollution impacts	10
2. Topic disclosures	14
Disclosure AP-2 Air pollutant emissions reduction targets and progress	14
Disclosure AP-3 Air pollutant emissions	17
Disclosure AP-4 Incidents related to air pollutant emissions	21
Glossary	23
Bibliography	27
Appendix	29
Table 1. Template for presenting information on air pollutant emissions reduction targets	29
Table 2. Template for presenting information on emissions of air pollutants by site	29
Table 3. Template for presenting information on emissions of air pollutants by activity	29
Table 4. Template for presenting information on emissions of air pollutants by country	29

77 Introduction

78 *GRI AP: Air Pollution 20XX* contains disclosures for organizations to report information about their air
79 pollution-related impacts, and how they manage these impacts.

80 The Standard is structured as follows:

- 81 • [Section 1](#) contains one disclosure, which provides information about how the organization
82 manages its air pollution-related impacts.
- 83 • [Section 2](#) contains three disclosures, which provide information about the organization's air
84 pollution-related impacts.
- 85 • The [Glossary](#) contains defined terms with a specific meaning when used in the GRI
86 Standards. The terms are underlined in the text of the GRI Standards and linked to the
87 definitions.
- 88 • The [Bibliography](#) lists authoritative intergovernmental instruments and additional references
89 used in developing this Standard, as well as resources that the organization can consult.
- 90 • The [Appendix](#) includes example templates for presenting information for Disclosures AP-2
91 and AP-3.

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

94 Background on the topic

95 This Standard addresses the topic of air pollution.

96 Air pollution is the presence of pollutant substances in the air that may affect human health and
97 biodiversity [23]. This Standard covers emissions of air pollutants, while emissions of greenhouse
98 gases (GHGs) are covered by *GRI 102: Climate Change 2025*. The emissions of primary air
99 pollutants are also covered, namely those emitted directly [12].

100 Air pollution can result from human activities and natural events (e.g., volcanic eruptions, sea spray,
101 soil dust, natural vegetation fires, and lightning). This Standard addresses air pollution that results
102 from the organization's activities and those of its business relationships. Activities that lead to air
103 pollution include electricity generation, fuel combustion, transport, industrial processes, shipping,
104 agriculture, and waste management [12].

105 The right to breathe clean air is an internationally recognized human right. According to the World
106 Health Organization (WHO), air pollution is the single biggest environmental threat to human health,
107 estimated to cause millions of deaths worldwide, and is linked to diseases such as ischemic heart
108 disease, stroke, asthma, and cancer [32]. There has been increasing scientific evidence, particularly
109 on the adverse health effects of exposure to high levels of air pollution in low- and middle-income
110 countries [32]. The major health-damaging air pollutants include particulate matter (PM), nitrogen
111 dioxide (NO₂), and sulphur dioxide (SO₂) [32]. Air pollution can also affect the enjoyment of other
112 human rights, such as the rights to life, health, water, food, and housing [30].

113 Air pollution is a collective problem with impacts beyond the geographic locations of an organization's
114 activities. The need for a global response to this challenge across sectors and geographies has been
115 highlighted worldwide by, among others, the United Nations Economic Commission for Europe
116 (UNECE), the United Nations Environment Programme (UNEP), and WHO [4] [28] [32].

117 Organizations are expected to first prevent, reduce activities or replace polluting that cause air
118 pollution. Where pollution is unavoidable, they should then aim to lower pollutant concentrations. For
119 example, by redesigning spaces or positioning emission sources away from populated areas. Lastly,
120 they are expected to reduce human exposure to air pollution, such as by choosing less-polluted
121 routes or limiting time spent in polluted environments [32] [21]. Organizations are expected to address
122 air pollution by reducing the emissions resulting from their own activities and those of their business
123 relationships [1].

124 Air pollution is interconnected with other topics such as climate change [28]. The global efforts against
125 climate change will likely help to reduce the emissions of air pollutants, since air pollutants and GHGs

126 often come from the same sources [32]. Air pollution can also have negative impacts on biodiversity,
127 as emissions of air pollutants can affect terrestrial and aquatic ecosystems, and animal and plant
128 species, including agricultural crops. As pollution is one of the drivers of biodiversity loss, the impacts
129 of air pollution on biodiversity are also covered by *GRI 101: Biodiversity 2024*.

130 **System of GRI Standards**

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

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

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

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

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

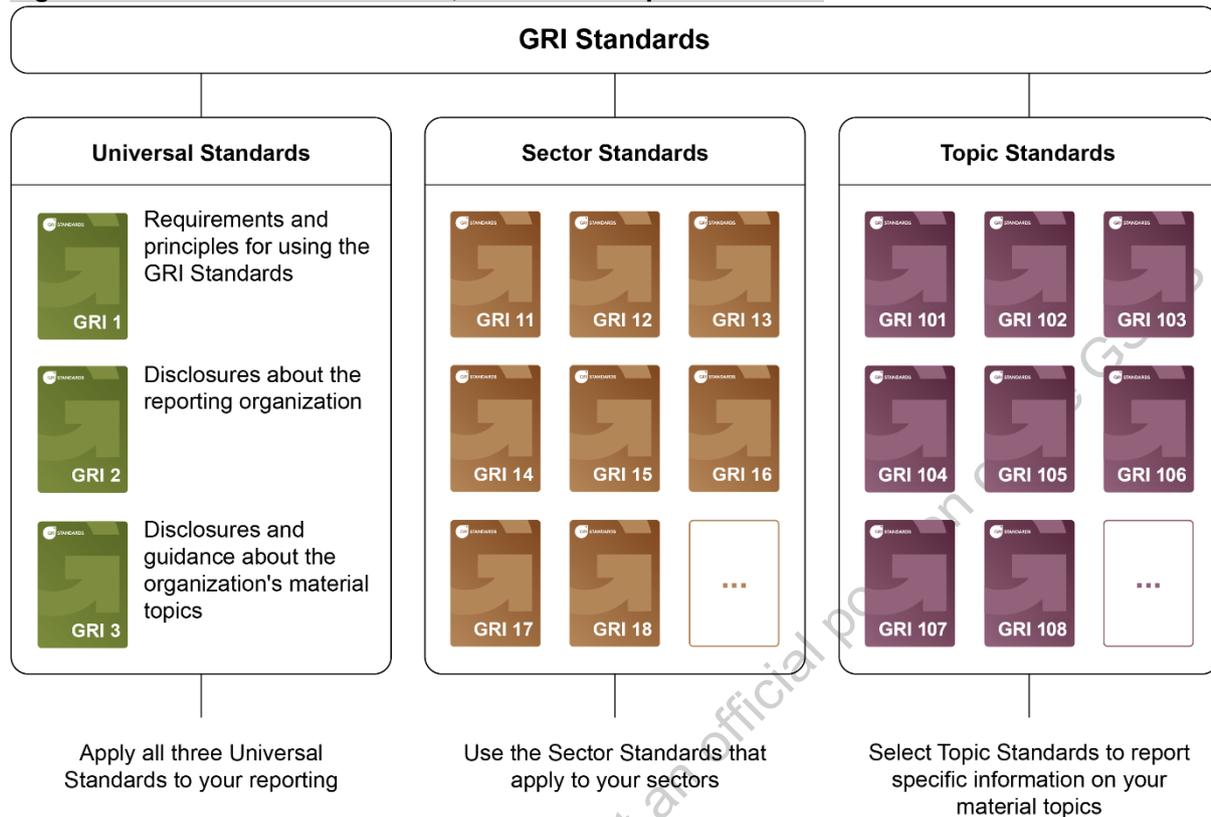
145 *GRI 3: Material Topics 2021* provides guidance on how to determine material topics. It also contains
146 disclosures that the organization uses to report information about its process of determining material
147 topics, its list of material topics, and how it manages each topic.

148 **Sector Standards**

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

152 **Topic Standards**

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

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

157 Using this Standard

158 This Standard can be used by any organization – regardless of size, type, sector, geographic location,
 159 or reporting experience – to report information about its air pollution-related **impacts**. In addition to this
 160 Standard, disclosures that relate to this topic can be found in [GRI 101: Biodiversity 2024](#), [GRI 102:](#)
 161 [Climate Change 2025](#), [GRI 403: Occupational Health and Safety 2018](#), [GRI 411: Rights of Indigenous](#)
 162 [Peoples 2016](#), and [GRI 413: Local Communities 2016](#).

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

- 165 • [Disclosure 3-3 in GRI 3: Material Topics 2021](#).
- 166 • Any disclosures from this Topic Standard that are relevant to the organization's air pollution-
 167 related impacts (Disclosure AP-1 through Disclosure AP-4).

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

169 Reasons for omission are permitted for these disclosures.

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

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

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

185 **Requirements, guidance and defined terms**

186 The following apply throughout this Standard:

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

189 Requirements may be accompanied by guidance.

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

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

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

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

197 1. Topic management disclosures

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

200 An organization that has determined air pollution to be a material topic is required to report how it
201 manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#). The organization is also
202 required to report any disclosure from this section (Disclosure AP-1) that is relevant to its air pollution-
203 related impacts.

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

205 Disclosure AP-1 Management of air pollution impacts

206 REQUIREMENTS

207 The organization shall:

- 208 a. describe its policies or commitments to limit the quantity of air pollutants emitted;
- 209 b. report the extent to which these policies or commitments apply to its own activities and to
210 the activities of its business relationships;
- 211 c. describe its own activities and upstream and downstream value chain activities that lead
212 to air pollutant emissions;
- 213 d. describe how it monitors air pollutant emissions, including whether internal or external
214 audits are conducted and the actions taken to reduce air pollutant emissions;
- 215 e. describe its processes to address incidents of non-compliance with limits for air pollutant
216 emissions;
- 217 f. describe how it enhances synergies between actions taken to reduce its air pollutant
218 emissions with those that reduce greenhouse gas emissions;
- 219 g. describe the impacts on people and the environment resulting from the actions to reduce
220 air pollutant emissions and how these impacts are managed, including:
 - 221 i. workers, local communities, and Indigenous Peoples;
 - 222 ii. biodiversity;
- 223 h. describe how it adheres to initiatives that address air pollution.

224 GUIDANCE

225 Guidance to AP-1-a

226 Policies or commitments that limit the quantity of air pollutants emitted can be based on [\[12\]](#):

- 227 • regulatory measures that define the allowable quantities of air pollutant emissions;
- 228 • economic or market-driven approaches;
- 229 • voluntary approaches, such as agreements between private organizations, industry
230 associations, and government agencies.

231 Commitments may be linked to global targets to reduce the health impacts of air pollution, for
232 example, the WHO pledge to '[a] 50% reduction in the health impacts of air pollution by 2040'
233 (baseline: 2015) [\[33\]](#).

234 The organization can describe whether and how the remuneration policies for members of the highest
235 governance body and senior executives are linked to the results of the organization's actions to
236 reduce air pollutant emissions.

237 Guidance to AP-1-b

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

240 If the policies or commitments apply to only some of the organization's activities (e.g., they apply only
241 to entities located in certain countries or to certain subsidiaries) or to some of its business

242 relationships (e.g., they apply only to suppliers), then the organization should report to which
243 activities and business relationships the policies or commitments apply. It can also explain why the
244 policies or commitments are limited to these activities and business relationships.

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

249 **Guidance to AP-1-c**

250 Activities are those that directly emit air pollutants into the atmosphere. They may exist in the
251 organization's locations of operation and throughout the value chain.

252 The key sources of air pollutants are electricity generation, stationary fuel combustion, transport,
253 industrial processes, agriculture, and waste management [12] [34]. For example, waste is a key source
254 through activities such as waste incineration or composting, and transport is a key emitting source
255 through activities such as the transportation of goods. The organization can also report whether it has
256 fugitive emissions from raw materials, such as coal stockpiles.

257 For example, if the organization has identified waste management as a key source that leads to air
258 pollutant emissions, it can describe that these emissions result specifically from waste incineration,
259 which produces black carbon and carbon monoxide [12].

260 **Guidance to AP-1-d**

261 Requirement AP-1-d covers the organization's activities.

262 The organization should report the frequency of monitoring air pollutant emissions. The organization
263 can report whether it began monitoring air pollutant emissions in response to regulatory changes or
264 the introduction of new technology.

265 The organization should describe how accounting for its air pollutant emissions informs the actions
266 taken and serves as a basis for monitoring their effectiveness. For example, estimating air pollutant
267 emissions from open burning of waste helps the organization determine whether it causes such
268 emissions, enabling it to assess whether to reduce or ban open burning of waste [12]. The
269 organization uses Disclosure AP-3 in this Standard to report its air pollutant emissions.

270 Actions taken to reduce air pollutant emissions include [12]:

- 271 • installations of technologies or equipment to limit air pollutant emissions;
- 272 • changes in fuel and raw materials;
- 273 • shift in transport modes or changes in consumption patterns;
- 274 • shift to circular economy approaches, such as adopting reuse business models and industrial
275 byproduct reuse, recycling instead of incineration, or waste heat recovery;
- 276 • efficiency improvements, such as energy efficiency for industry [15].

277 The organization can explain how its actions to reduce air pollutant emissions are factored into its
278 financial planning, and whether the highest governance body and senior executives have approved
279 the funding.

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

282 The organization should report whether the internal or external audits take place:

- 283 • in the context of its air pollutant emissions permits;
- 284 • as part of a regulatory requirement;
- 285 • as a contractual obligation; or
- 286 • on a voluntary basis.

287 The organization should also report the frequency of these audits and how the highest governance
288 body considers the audit outcomes. The organization can report corrective actions it has identified
289 and implemented as a result of these audits.

290 The organization can also describe the actions taken when ambient concentrations of air pollutants
291 increase. Changes in ambient concentrations can be determined, for example, through monitoring in
292 support of a permit variation or a planning application for a new facility. Examples of actions taken

293 when ambient air pollutant concentrations increase include changes in activities and the removal of
294 exposure points. The organization's activities result in emissions of air pollutants, which can affect air
295 pollutant concentrations [12]. Concentration is a measure of environmental quality that indicates the
296 quantity of pollutants per unit volume in a specific environment, whether indoor or outdoor (ambient)
297 [23]. The extent to which humans and ecosystems are exposed to these concentrations determines
298 the impacts on health and the environment.

299 **Guidance to AP-1-e**

300 Requirement AP-1-e covers the organization's activities.

301 Limits on air pollutant emissions can be based on permits or other factors determined by the
302 organization. If the organization has established its own limits, it can explain the reasons why, for
303 example, because it is not subject to permits or because it chooses to set stricter limits than those
304 defined in its permits.

305 Permits set pollution limits for industrial sources. Industrial facilities are granted permission to operate
306 by government agencies through environmental permits, subject to various conditions stipulated in the
307 permit [19]. The organization should report the processes at the site level. The organization should
308 report the regulations that concern the permits it obtains. The organization can describe how it
309 monitors compliance and manages changes in permit requirements.

310 **Guidance to AP-1-e**

311 Requirement AP-1-e covers the organization's activities.

312 According to the United Nations Environment Programme [28], air pollution is closely linked to climate
313 change, as most major air pollutants affect the climate and share common sources with greenhouse
314 gases (GHGs). Air pollutants and GHG emissions also interact with each other. For example,
315 methane contributes to climate change by increasing global temperatures and to the formation of
316 ground-level ozone, which affects human health. Ground-level ozone levels, in turn, increase with
317 rising temperatures. Rising temperatures may also increase wildfire frequency, which in turn
318 increases air pollution.

319 The organization should report whether its transition plan for climate change mitigation includes or is
320 likely to include actions to manage air pollution.

321 Enhancing synergies includes actions taken to reduce air pollutant emissions that also contribute to
322 climate change mitigation. Because several air pollutants and GHG emissions share common
323 sources, actions to reduce air pollutant emissions will simultaneously reduce GHG emissions [12]. For
324 example, emissions of both GHGs (e.g., CO₂) and air pollutants (e.g., NO_x, particulate matter, black
325 carbon) can be reduced by switching to cleaner modes of transport, such as electric vehicles, and by
326 increasing public transit [12].

327 [Disclosure 102-1 in GRI 102: Climate Change 2025](#) requires the organization to describe its transition
328 plan for climate change mitigation. If the organization has described the actions taken to reduce both
329 greenhouse gas and air pollutant emissions under Disclosure 102-1, it can provide a reference to this
330 information. If the organization has reported air pollution-related impacts from implementing a
331 transition plan under 102-1-h, it can provide a reference to this information.

332 **Guidance to AP-1-f**

333 Requirement AP-1-f covers the organization's activities.

334 An organization's actions to reduce air pollutant emissions could, in turn, result in impacts on workers,
335 local communities, Indigenous Peoples, and biodiversity. [Requirements 3-3-a and 3-3-d in GRI 3:](#)
336 [Material Topics 2021](#) describe the organization's impacts and actions taken to manage them. If the
337 organization has described the impacts on people and the environment that result from implementing
338 the actions to reduce air pollutant emissions under 3-3-a and 3-3-d, it can provide a reference to this
339 information. The organization should also describe the impacts on people and the environment
340 associated with the failure to implement actions to reduce air pollutant emissions.

341 **Guidance to AP-1-f-i**

342 An example of impacts on workers that may result from the actions taken to reduce air pollutant
343 emissions could be the use of indoor air cleaners or ventilation systems, which may react with volatile

344 organic compounds (VOCs) to produce new byproducts such as ultrafine particles, some of which
345 may irritate the respiratory system [17].

346 An example of impacts on local communities that may result from actions to reduce air pollutant
347 emissions is impacts on farmers due to crop nutrient deficiencies. Atmospheric deposition is a major
348 source of sulphur to agricultural soils, and reductions in air pollutant emissions may result in lower soil
349 sulphur availability, which is essential for food security and nutrition [14].

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

352 **Guidance to AP-1-f-ii**

353 An example of impacts on biodiversity that may result from actions taken to reduce air pollutant
354 emissions is the impact of using exhaust gas cleaning systems (scrubbers), which are emission
355 control systems used to reduce SO_x and particulate matter emissions. Scrubbers use water and
356 chemical additives to remove pollutants from exhaust gas [12]. This results in acidic effluents with
357 elevated concentrations, which can affect aquatic ecosystems and the species living within them [22].

358 An example of a positive impact on biodiversity that may result from actions to reduce air pollutant
359 emissions is improved water chemistry, which implies better conditions for fish and other aquatic life
360 and can be attributed to reductions in sulphur dioxide emissions [24].

361 [Requirement 101-2-a in GRI 101: Biodiversity 2024](#) requires the organization to report the actions it
362 takes to manage its impacts on biodiversity. If the organization has reported actions taken to manage
363 impacts on biodiversity resulting from actions to reduce air pollutant emissions under 101-2-a, it can
364 provide a reference to this information.

365 **Guidance to AP-1-g**

366 Examples of initiatives include the Alliance for Clean Air and the Climate and Clean Air Coalition
367 (CCAC).

368 2. Topic disclosures

369 An organization reporting in accordance with the GRI Standards is required to report any disclosures
370 from this section (Disclosure AP-2 through Disclosure AP-4) that are relevant to its air pollution-
371 related impacts.

372 Disclosure AP-2 Air pollutant emissions reduction 373 targets and progress

374 REQUIREMENTS

375 The organization shall:

- 376 a. report air pollutant emissions reduction targets, including the time horizons to achieve
377 them;
- 378 b. for each air pollutant emissions reduction target that concerns groups of substances,
379 report the air pollutants covered by each target;
- 380 c. explain how air pollutant emissions reduction targets are informed by latest scientific
381 evidence;
- 382 d. for each air pollutant emissions reduction target, report the extent to which the target
383 applies to the organization's activities;
- 384 e. describe its air pollutant emissions reduction target revision policy;
- 385 f. for each air pollutant emissions reduction target, report the base year, including:
386 i. the rationale for choosing it;
387 ii. base year emissions;
- 388 g. report the progress toward each air pollutant emissions reduction target as the total
389 quantity of emissions reduced and as a percentage of base year emissions;
- 390 h. for each air pollutant emissions reduction target, explain how the progress toward the
391 target was achieved and whether it is due to:
 - 392 i. reductions as a result of the organization's actions; or
 - 393 ii. other factors;
- 394 i. report contextual information necessary to understand how the data has been compiled,
395 including standards, methodologies, assumptions, and calculation tools used.

396 GUIDANCE

397 Targets to reduce air pollutant emissions can be based on:

- 398 • targets in protocols and conventions;
- 399 • local and national thresholds, in countries that set legally-binding air quality limit values [29];
- 400 • WHO Air Quality Guidelines [32], which provide quantitative health-based recommendations
401 for air quality, expressed as long- or short-term concentrations of a number of air pollutants;
- 402 • sector-specific regulations, such as the International Maritime Organization IMO Conventions
403 [16].

404 Guidance to AP-2-a

405 The organization should report short-, medium-, and long-term targets for reducing air pollutant
406 emissions. In addition, the organization should report how it defined the time horizon for its targets.
407 Time horizons can vary between organizations and depend on many factors, including industry-
408 specific characteristics. For example, for some organizations:

- 409 • short-term might mean less than 2 years from the base year;
- 410 • medium-term might mean between 2 and 3 years from the base year, and
- 411 • long-term might mean more than 3 years from the base year.

412 Other organizations may set longer time horizons.

413 The organization should also report the year in which the targets were set.
414 If significant changes compromise the relevance and consistency of existing targets, the organization
415 should recalculate its targets to reflect those changes. The organization is required to report
416 restatements of information under [Disclosure 2-4 in GRI 2: General Disclosures 2021](#).

417 The organization can report absolute targets (e.g., in kilograms or multiples) and intensity targets
418 (e.g., kilograms or multiples per ton of production). If the organization reports an intensity target, it
419 should also report it in absolute terms to aid transparency and comparability.

420 **Guidance to AP-2-b**

421 The organization can report a target for each group of substances or for each individual substance
422 listed in AP-3-a-i to a-x. The organization can report a target for Total Particulate Matter, including
423 PM_{2.5} and PM₁₀. Additionally, for each group of substances listed in AP-3-a, the organization can
424 report targets for individual substances within each group. For example, the organization can report a
425 target for total POPs as well as targets for individual POPs.

426 **Guidance to AP-2-c**

427 The organization should report which guidance or framework has been used to determine its air
428 pollutant emissions reduction targets and explain how it has considered future developments (e.g.,
429 changes in sales volumes, mergers, and acquisitions) when setting its targets.

430 **Guidance to AP-2-d**

431 If the targets apply equally to all of the organization's activities, a brief statement of this fact is
432 sufficient to comply with the requirement.

433 If the targets apply to only some of the organization's activities (e.g., they apply only to entities located
434 in certain countries or to certain subsidiaries) then the organization should report to which activities
435 the targets apply. The organization can also report the percentage that the emissions from these
436 activities represent compared to the total emissions for that particular air pollutant. It can also explain
437 why the targets are limited to these activities.

438 The organization can report the air pollutant emissions reduction targets it has set for its business
439 relationships to reduce emissions across its value chain. The organization can report how it engages
440 with its business relationships regarding emissions targets that apply to its business relationships, for
441 example, encouraging them to set their own air pollutant emissions reduction targets.

442 **Guidance to AP-2-e**

443 When reporting AP 2-e, the organization can report the frequency of updating its targets. For
444 example, an organization can report that it updates its air pollutant emissions reduction targets every
445 five years.

446 The organization should also report the main reasons for revising its air pollutant emissions reduction
447 targets, for example:

- 448 • stakeholder demand;
- 449 • technological breakthrough (e.g., new production process); or
- 450 • legislative changes.

451 The organization should report how it accounts for expected growth and business expansion when
452 monitoring its air pollutant emissions and revising its emissions reduction targets, for example, by
453 creating future air pollutant emissions projections.

454 **Guidance to AP-2-f**

455 The organization can also report the context for any significant changes in air pollutant emissions that
456 triggered recalculations of base year emissions, and the previously reported base year emissions, if
457 base year emissions are recalculated.

458 **Guidance to AP-2-f-ii**

459 The organization reports base year emissions in kilograms or multiples.

460 **Guidance to AP-2-g**

461 Progress toward the targets covers reductions or increases in air pollutant emissions.

462 Progress toward the targets in absolute terms is calculated using the following formula:

$$\text{Change in emissions} = \text{Current year emissions} - \text{Base year emissions}$$

463 Progress toward the targets as a percentage of a base year's emissions is calculated using the
464 following formula:

$$\text{Progress} = \frac{\text{Change in emissions}}{\text{Base year emissions}} \times 100$$

465 The progress can be reported as a percentage, as in the following example: Nitrogen oxides have
466 been reduced by 10% from the 2018 base year.

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

469 **Guidance to AP-2-h**

470 Progress toward targets can be achieved through the organization's actions or through changes in
471 emissions driven by other effects or factors.

472 See Guidance to AP-1-d for examples of actions.

473 Other effects or factors that result in air pollutant emissions reductions can include:

- 474 • government policies to reduce air pollutant emissions;
- 475 • reduced emissions from waste disposal due to government waste policy.

476 The organization should report whether its air pollutant emissions have been reduced as a result of
477 reduced production capacity or outsourcing.

478 **Guidance to AP-2-i**

479 The organization should report whether an independent third party has validated its targets and
480 related progress, and if so, which party conducted the validation and the standard or methodology
481 used.

482 Disclosure AP-3 Air pollutant emissions

483 REQUIREMENTS

484 The organization shall:

- 485 a. report the total emissions for each of the following air pollutants, in kilograms or
486 multiples:
- 487 i. Black carbon (BC);
 - 488 ii. Carbon monoxide (CO);
 - 489 iii. Hazardous air pollutants (HAPs);
 - 490 iv. Nitrogen oxides (NO_x);
 - 491 v. Persistent organic pollutants (POPs);
 - 492 vi. PM_{2.5};
 - 493 vii. PM₁₀;
 - 494 viii. Sulphur oxides (SO_x);
 - 495 ix. Volatile organic compounds (VOCs);
 - 496 x. Other air pollutants;
- 497 b. provide a breakdown of the emissions reported under AP-3-a-i through AP-3-a-x by:
- 498 i. site;
 - 499 ii. activity;
 - 500 iii. country;
- 501 c. report contextual information necessary to understand how the data has been compiled,
502 including standards, methodologies, assumptions, calculation tools, and the source of the
503 emission factors used.

504 GUIDANCE

505 This disclosure covers air pollutant emissions that result from the organization's activities. The
506 organization can also report air pollutant emissions resulting from its business relationships.
507 Requirements AP-3-a-iii, AP-3-a-iv, AP-3-a-v, AP-3-a-viii, and AP-3-a-ix concern groups of
508 substances that cover multiple individual substances. When reporting emissions of groups of
509 substances, the organization reports them in an aggregated form and can also report disaggregated
510 emissions for the relevant individual substances. For example, the organization reports the total
511 emissions of all Persistent Organic Pollutants (POPs) combined under requirement AP-3-a-v, and it
512 can also provide a breakdown by each individual POP.

513 This disclosure covers air pollutants emitted directly (i.e., primary pollutants) [12].

514 The prevention and reduction of air pollutant emissions are covered by the Geneva Convention on
515 Long-Range Transboundary Air Pollution [4]. Under this Convention, separate Protocols have been
516 developed that cover the emissions of nitrogen oxides (Sofia Protocol), heavy metals (Aarhus
517 Protocol on Heavy Metals, Minamata Convention on Mercury), sulphur (Helsinki Protocol, Oslo
518 Protocol), and VOCs (Geneva Protocol). The Stockholm Convention and the Aarhus Protocol on
519 Persistent Organic Pollutants cover POPs. See references [2] to [11] in the Bibliography.

520 Guidance to AP-3-a

521 The organization may be subject to regulatory requirements to report information on substances of
522 concern or substances of very high concern. The organization can report whether the air pollutant
523 emissions include substances of concern (also known as chemicals of concern) or substances of very
524 high concern, and, if so, the specific substances included and the regulation or standard used to
525 define them [18].

526 Guidance to AP-3-a-i

527 Requirement AP-3-a-i covers black carbon, a component of particulate matter emissions [12] and an
528 indicator of airborne soot-like carbon [32]. Emissions of black carbon have negative impacts on
529 human health [12].

530 Guidance to AP-3-a-ii

531 Requirement AP-3-a-ii covers carbon monoxide, a gaseous air pollutant that is toxic at high
532 concentrations. It also contributes to the formation of tropospheric ozone [12].

533 **Guidance to AP-3-a-iii**

534 Requirement AP-3-a-iii covers hazardous air pollutants (HAPs), as defined by the US Environmental
535 Protection Agency (EPA). Hazardous air pollutants, also known as toxic air pollutants or air toxics, are
536 pollutants known or suspected to cause cancer or other serious health effects, such as reproductive
537 effects or birth defects. HAPs also have negative impacts on the environment, for example, on animal
538 health if animals ingest them after they are deposited in soil or surface water [31].

539 Examples of such air pollutants include asbestos, an inorganic, nonvolatile substance, and inorganic
540 gases such as hydrogen, chlorine, hydrogen fluoride, hydrogen cyanide, phosphine, and chlorine gas.

541 According to the US EPA [31], hazardous air pollutants include heavy metals. Three particularly
542 harmful heavy metals are cadmium, lead, and mercury [2]. Other heavy metals include arsenic,
543 chromium, copper, nickel, selenium, vanadium, and zinc [2] [12]. If the total emissions of hazardous
544 air pollutants reported under AP-3-a-iii include heavy metals, the organization should report a
545 breakdown of this total by each heavy metal.

546 There are specific air pollutants that may be classified as either HAPs, POPs, or VOCs. The order of
547 priority for such a classification is based on the impacts on health and persistence in the atmosphere:
548 POPs, then HAPs, then VOCs. In cases of overlap, air pollutants are to be reported in the category
549 with the greater health impacts and greater atmospheric persistence. For example, if an air pollutant
550 can be reported under both VOCs and HAPs, it should be reported under HAPs, as they cause more
551 severe health impacts than VOCs [13].

552 **Guidance to AP-3-a-iv**

553 Requirement AP-3-a-iv covers nitrogen oxides (NO_x), i.e., nitric oxide (NO) and nitrogen dioxide
554 (NO₂) [6]. Nitrous oxide (N₂O) is excluded and reported under [Disclosure 102-5](#), [Disclosure 102-6](#),
555 [and Disclosure 102-7](#) in *GRI 102: Climate Change 2025*. Nitrogen oxides have been associated with
556 negative impacts on human health and the environment [6].

557 **Guidance to AP-3-a-v**

558 Requirement AP-3-a-v covers POPs. POPs are organic chemical substances, which, once released
559 into the environment [11]:

- 560 • remain intact for exceptionally long periods of time (many years);
- 561 • become widely distributed throughout the environment as a result of natural processes;
- 562 • accumulate in living organisms, and are found at higher concentrations at higher levels in the
563 food chain;
- 564 • are toxic to both humans and wildlife.

565 POPs can be pesticides such as aldrin, industrial chemicals such as polychlorinated biphenyls
566 (PCBs), and byproducts such as dioxins and furans [11].

567 POPs can be released into the air, soil, and water [11]. This Standard covers POPs emitted through
568 the air.

569 POPs include perfluoroalkyl and polyfluoroalkyl substances (PFAS). The OECD *Reconciling*
570 *Terminology of the Universe of Per- and Polyfluoroalkyl Substances: Recommendations and Practical*
571 *Guidance* defines PFAS [20]. The organization should report whether it uses a definition of PFAS
572 different from the OECD definition. The Stockholm Convention [11] covers two PFAS, namely
573 Perfluorooctane sulfonic acid (PFOS) (including its salts), and perfluorooctane sulfonyl fluoride
574 (PFOSF). The organization should list the PFAS substances included in the total POP emissions it
575 reports, for example, PFOS and PFOSF.

576 Polycyclic aromatic hydrocarbons (PAHs) are considered some of the most important POPs emitted
577 from stationary sources [3]. The organization should report whether its total POP emissions include
578 PAHs.

579 **Guidance to AP-3-a-vi and AP-3-a-vii**

580 Requirements AP-3-a-vi and AP-3-a-vii cover particulate matter, which is a mixture of solid and liquid
581 particles in the air that are small enough not to settle on the Earth's surface under the influence of

582 gravity, classified by aerodynamic diameter. PM_{2.5} particles have an aerodynamic diameter equal to or
583 less than 2.5 micrometers [32]. PM₁₀ particles have an aerodynamic diameter equal to or less than
584 10 micrometers [32]. Particulate matter accounts for the largest share of air pollution impacts on
585 human health, affecting the cardiovascular and respiratory systems [12].

586 The total particulate matter emissions include black carbon, which is also reported separately under
587 AP-3-a-i. Another example of particulate matter emissions is organic carbon [12].

588 The organization can also report ultrafine particles, which are particulates with a diameter less than or
589 equal to 0.1 micrometers [32], separately under requirement AP-3-a-x.

590 **Guidance to AP-3-a-viii**

591 Requirement AP-3-a-viii covers all emissions of sulphur compounds expressed as sulphur dioxide
592 (SO₂). This includes sulphur dioxide (SO₂), sulphur trioxide (SO₃), and all other oxidized forms of sulphur
593 [9]. Emissions of sulphur cause widespread negative impacts on natural resources [9].

594 **Guidance to AP-3-a-ix**

595 Requirement AP-3-a-ix covers VOCs, which refer to all organic compounds of anthropogenic nature,
596 other than methane, that are capable of producing photochemical oxidants by reactions with nitrogen
597 oxides in the presence of sunlight [5]. Methane emissions are reported as GHG emissions under
598 [Disclosure 102-5](#) and [Disclosure 102-6](#) in *GRI 102: Climate Change 2025*. Emissions of VOCs cause
599 widespread negative impacts on natural resources [5].

600 **Guidance to AP-3-a-x**

601 Other air pollutants apart from those required under AP-3-a-i to AP-3-a-ix, cover pollutants identified
602 in relevant regulations and covered by the organization's air pollutant emissions permits, or other
603 pollutants for which data is available. The organization reports other air pollutant emissions by each
604 air pollutant separately. For example, the organization can report emissions from ammonia (NH₃),
605 which is highly relevant to the agriculture sector [6].

606 Another example is microplastics, which have been identified as an emerging issue warranting urgent
607 international action [26]. According to UNEP, microplastics are plastic particles up to 5 millimeters in
608 diameter [27]. Standardized methodologies for accounting for microplastic emissions into the air have
609 not yet been developed. If the organization is unable to report microplastic emissions to the air, it can
610 report whether its activities emit microplastics to the air, such as through industrial processes and
611 waste management.

612 **Guidance to AP-3-b**

613 For an example of how to present information on requirement AP-3-b, see [Table 2](#), [Table 3](#), and
614 [Table 4](#) in the Appendix.

615 Where it aids transparency or comparability over time, the organization can provide breakdowns of air
616 pollutant emissions by:

- 617 • business unit;
- 618 • region.

619 A region can refer to geographic locations such as a city or a world region.

620 **Guidance to AP-3-b-ii**

621 Activities can be part of key sources such as electricity generation, fuel combustion, transport,
622 industrial processes, agriculture, or waste management. Examples of activities include manure
623 management and livestock and crop production in key source agriculture.

624 The organization should report if any activities from key sources (e.g., transport, waste management)
625 are excluded. If the organization cannot include emissions for all activities from key sources because
626 the information is missing, it is required to provide the reason for omission, 'information
627 unavailable/incomplete', and its explanation (i.e., specify what is missing, explain why it is missing,
628 and describe the steps taken and the expected time frame to obtain it). For more information on
629 reasons for omission, see Requirement 6 in *GRI 1: Foundation 2021*.

630 **Guidance to AP-3-c**

631 Methodologies used to calculate air pollutant emissions can include:

- 632 • direct measurement of emissions;
- 633 • calculation of emissions based on activity data (e.g., fuel use) and emission factors;
- 634 • estimations.

635 The organization should report how it prioritizes the use of the most accurate and appropriate
636 methodology available for its activities.

637 The organization should explain the rationale for choosing the standards, methodologies,
638 assumptions, and calculation tools, and the sources of the emission factors used.

639 The emission factors can originate from mandatory reporting requirements, voluntary reporting
640 frameworks, industry groups, scientific papers, commercial data providers, and suppliers to the
641 organization.

642 The organization can report if it uses modeling and forecasting tools to estimate air pollutant
643 emissions.

644 The organization can refer to information on air pollutant emissions it reports in the context of
645 Pollutant Release and Transfer Registers (PRTRs) [25]. If the organization has reported its air
646 pollutant emissions publicly elsewhere, such as in PRTRs, it can provide a link or reference to this
647 information.

648 For further information on accounting for air pollutant emissions, the organization can refer to the
649 *Integrated Guide for Business Greenhouse Gas and Air Pollutant Emission Assessment* from the
650 Climate and Clean Air Coalition and the Stockholm Environment Institute [12]. The organization can
651 also refer to the *Emissions calculation tool* from the Air Pollution Footprint Partnership (APFP) [34],
652 the resources and guidance of the Global Air Quality Cooperation Network [36], the Taskforce on
653 Nature-related Financial Disclosures (TNFD) [37], and the *Corporate Air Emissions Reporting Guide*
654 of the Confederation of Indian Industry (CII) and Environmental Management Centre (EMC) Pvt. Ltd.
655 [13].

656 **Disclosure AP-4 Incidents related to air pollutant**
657 **emissions**

658 **REQUIREMENTS**

659 **The organization shall:**

- 660 **a. report the percentage of its sites that have permits for air pollutant emissions;**
- 661 **b. report the number of incidents of non-compliance with limits for air pollutant emissions**
662 **defined in permits;**
- 663 **c. report the number of incidents of non-compliance with limits for air pollutant emissions**
664 **defined by the organization;**
- 665 **d. describe the nature of each incident of non-compliance reported in AP-4-b and AP-4-c;**
- 666 **e. describe actions taken or planned to address each incident reported under AP-4-b and AP-**
667 **4-c;**
- 668 **f. report contextual information necessary to understand how the data has been compiled,**
669 **including standards, methodologies, and assumptions used.**

670 **GUIDANCE**

671 Limits on air pollutant emissions can be based on permits and/or other factors determined by the
672 organization. In countries where no regulations for air pollutant emissions are available, the
673 organization can develop its own air pollutant emissions limits.

674 **Guidance to AP-4-a**

675 Permits set pollution limits for industrial sources. Industrial facilities are granted permission to operate
676 by government agencies through environmental permits, subject to various conditions stipulated in the
677 permit [19].

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

680 The percentage of the organization's sites that have permits for air pollutant emissions is calculated
681 using the following formula:

	Number of sites with permits	
Percentage of sites with permits for air pollutant emissions =	—————	x 100
	Number of sites where permits are required	

682 If the reported percentage is less than 100%, the organization should explain which sites are without
683 a permit and the reasons why, such as being in the process of obtaining one or permits not being
684 applicable to a specific type of site.

685 A site that has multiple air pollutant emissions permits only needs to be counted once.

686 The organization can list the regulations that require it to obtain a permit. The organization can
687 describe how it monitors compliance and manages changes in permit requirements.

688 **Guidance to AP-4-b and AP-4-c**

689 For each incident of non-compliance, the organization can report which air pollutants exceeded the
690 emission limits and the extent of the exceedance as a percentage.

691 **Guidance to AP-4-d**

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

694 **Guidance to AP-4-f**

695 The organization should also report the air pollutants addressed and the timeframe for implementing
696 the actions.

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697 Glossary

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

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

703 **base year**

704 historical datum (a specific year or an average over multiple years) against which a measurement is
705 tracked over time

706 Source: World Resources Institute (WRI) and World Business Council for Sustainable Development
707 (WBCSD), *GHG Protocol Corporate Accounting and Reporting Standard, Revised Edition, 2004*;
708 modified

709 **business partner**

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

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

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

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

716 **business relationships**

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

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

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

725 **child**

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

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

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

734 **employee**

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

737 **greenhouse gas (GHG)**

738 gas that contributes to the greenhouse effect by absorbing infrared radiation

739 Note: GHGs are the seven gases covered by the Kyoto Protocol: carbon dioxide (CO₂); methane
740 (CH₄); nitrous oxide (N₂O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); sulphur
741 hexafluoride (SF₆); and nitrogen trifluoride (NF₃).

742 **human rights**

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

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

749 Note: See [Guidance to 2-23-b-i in GRI 2: General Disclosures 2021](#) for more information on ‘human
750 rights’.

751 **impact**

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

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

757 Note 2: See [section 2.1 in GRI 1: Foundation 2021](#) for more information on ‘impact’.

758 **Indigenous Peoples**

759 Indigenous Peoples are generally identified as:

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

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

770 **local community**

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

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

775 **material topics**

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

778 Note: See [section 2.2 in GRI 1: Foundation 2021](#) and [section 1 in GRI 3: Material Topics 2021](#) for
779 more information on ‘material topics’.

780 **mitigation**

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

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

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

788 **recycling**

789 reprocessing of products or components of products that have become waste, to make new materials

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

792 **remedy / remediation**

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

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

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

799 **reporting period**

800 specific time period covered by the reported information

801 Examples: fiscal year, calendar year

802 **severity (of an impact)**

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

806 Source: Organisation for Economic Co-operation and Development (OECD), *OECD Due Diligence*
807 *Guidance for Responsible Business Conduct*, 2018; modified United Nations (UN), *The Corporate*
808 *Responsibility to Respect Human Rights: An Interpretive Guide*, 2012; modified

809 Note: See [section 1 in GRI 3: Material Topics 2021](#) for more information on 'severity'.

810 **stakeholder**

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

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

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

818 Note: See [section 2.4 in GRI 1: Foundation 2021](#) for more information on 'stakeholder'.

819 **supplier**

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

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

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

826 **supply chain**

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

829 **sustainable development / sustainability**

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

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

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

835 **value chain**

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

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

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

842 **vulnerable group**

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

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

852 Note: Vulnerabilities and impacts can differ by gender.

853 **waste**

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

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

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

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

861 **worker**

862 person that performs work for the organization

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

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

868 Bibliography

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

871 Authoritative instruments:

- 872 1. Organisation for Economic Co-operation and Development (OECD), *OECD Guidelines for*
873 *Multinational Enterprises*, 2023.
- 874 2. United Nations Economic Commission for Europe (UNECE), *Aarhus Protocol on Heavy Metals*,
875 1998.
- 876 3. United Nations Economic Commission for Europe (UNECE), *Aarhus Protocol on Persistent*
877 *Organic Pollutants (POPs)*, 1998.
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956 **Appendix**

957 **Table 1. Template for presenting information on air pollutant emissions reduction targets**

Air pollutant emissions reduction targets	Information on the target			Information on progress		Information on how the target was set		
	Target year (AP-2-a)	Target emissions (%) (AP-2-a)	Target emissions (kg or multiples) (AP-2-a)	Progress (%) (AP-2-g)	Progress (kg or multiples) (AP-2-g)	Base year (AP-2-f)	Base year emissions (kg or multiples) (AP-2-f-ii)	air pollutants covered (AP-2-b)
Target 1								
Target 2								
Target 3								
Target 4								

958 **Table 2. Template for presenting information on emissions of air pollutants by site**

Air pollutant emissions	Black carbon (BC)	Carbon monoxide (CO)	Hazardous air pollutants (HAPs)	Nitrogen oxides (NO _x)	Persistent organic pollutants (POPs)	PM _{2.5}	PM ₁₀	Sulphur oxides (SO _x)	Volatile organic compounds (VOCs)	Other air pollutant 1	Other air pollutant N
Site 1											
Site 2											
Site N											
Total											

959 **Table 3. Template for presenting information on emissions of air pollutants by activity**

Air pollutant emissions	Black carbon (BC)	Carbon monoxide (CO)	Hazardous air pollutants (HAPs)	Nitrogen oxides (NO _x)	Persistent organic pollutants (POPs)	PM _{2.5}	PM ₁₀	Sulphur oxides (SO _x)	Volatile organic compounds (VOCs)	Other air pollutant 1	Other air pollutant N
Activity 1											
Activity 2											
Activity N											
Total											

960 **Table 4. Template for presenting information on emissions of air pollutants by country**

Air pollutant emissions	Black carbon (BC)	Carbon monoxide (CO)	Hazardous air pollutants (HAPs)	Nitrogen oxides (NO _x)	Persistent organic pollutants (POPs)	PM _{2.5}	PM ₁₀	Sulphur oxides (SO _x)	Volatile organic compounds (VOCs)	Other air pollutant 1	Other air pollutant N
Country 1											
Country 2											
Country N											
Total											

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