



Item 07 – Topic Standard Project for Pollution – Proposed public comment questionnaire for Air Pollution

For GSSB information

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

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

GRI Topic Standard for Air Pollution

Exposure draft public comment questionnaire

This document does not represent an official position of the GSSB

1 Thank you for taking part in this public consultation

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

4 Feedback can be submitted until 1 June 2026.

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

7 Useful information for providing your feedback:

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

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

20 Respondent details

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

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

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

- 32 • Agree
- 33 • Do not agree

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

- 36 • Agree
- 37 • Do not agree

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

- 39 • Yes
- 40 • No

41 **First name ***

42 **Last name ***

43 **Organization name ***

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

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

48 **Email address ***

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

51 **Questions**

52 The exposure draft of the Standard for Air Pollution includes four disclosures about the organization's
53 impacts related to air pollution and how it manages them. Each disclosure includes requirements and
54 guidance.

55 **Part 1 - Disclosure level**

56 **Disclosure AP-1 Management of air pollution impacts**

57 **Question 1.1**

58 What is your feedback regarding Disclosure AP-1 Management of air pollution impacts?

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

62 **Question 1.2**

63 Are there any elements of Disclosure AP-1 that you would find challenging to identify or report? If so,
64 please explain what these are, provide a rationale for your comments, and suggest any wording
65 revisions or guidance.

66 **Disclosure AP-2 Air pollutant emissions reduction targets and progress**

67 **Question 2.1**

68 What is your feedback regarding Disclosure AP-2 Air pollutant emissions reductions targets and
69 progress?

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

73 **Question 2.2**

74 Disclosure AP-2 Air pollutant emissions reduction targets and progress mirrors Disclosure 102-4 GHG
75 emissions reduction targets and progress.

76 Are there any elements of Disclosure AP-2 that you would find challenging to identify or report?

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

80 **Disclosure AP-3 Air pollutant emissions**

81 **Question 3.1**

82 What is your feedback regarding Disclosure AP-3 Air pollutant emissions?

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

86 **Question 3.2**

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

89 **Disclosure AP-4 Incidents related to air pollutant emissions**

90 **Question 4.1**

91 What is your feedback regarding Disclosure AP-4 Incidents related to air pollutant emissions?

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

95 **Part 2 - General**

96 **Question 5**

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

99 **Question 6**

100 The exposure draft includes four tables to support organizations in reporting the information required
101 under Disclosures AP-2 and AP-3. These are included in the appendix.

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

103 **Question 7**

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

106 **Question 8**

107 Are the number of exposure draft requirements in disclosures appropriately balanced with an
108 organization's transparency, due diligence, and feasibility for reporting? If not, which requirements can
109 be omitted?

110 **Question 9**

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