



# **GRI Topic Standard Project for Pollution – Air Pollution exposure draft**

## **Comments to be received by 8 June 2026**

---

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

This exposure draft is intended to replace Disclosure 305-7: Nitrogen Oxides (NO<sub>x</sub>), Sulfur Oxides (SO<sub>x</sub>), and other significant air emissions, in *GRI 305: Emissions 2016*. Any interested party can submit comments on this draft by 8 June 2026 via this online survey.

As required by the GSSB Due Process Protocol, only comments submitted in writing and in English will be considered.

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

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

---

This document has been prepared by the GRI Standards Team and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit [www.globalreporting.org](http://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<sub>x</sub>), Sulfur Oxides (SO<sub>x</sub>), 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 Q4 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<sub>x</sub>), Sulfur Oxides (SO<sub>x</sub>), 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<sub>x</sub>), Sulfur Oxides  
59 (SO<sub>x</sub>), 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., PM<sub>2.5</sub> and PM<sub>10</sub>) 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 Anna Nefedova and Rebeca Coriat. The members participate in the working group process by  
68 attending meetings and following the drafts.

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

71 **Note on reading this document**

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

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

Exposure for public comment

## GRI AP: Air Pollution 202X

<b>Introduction</b> .....	<b>6</b>
<b>1. Topic management disclosures</b> .....	<b>10</b>
Disclosure AP-1 Management of air pollution impacts .....	10
<b>2. Topic disclosures</b> .....	<b>14</b>
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
<b>Glossary</b> .....	<b>23</b>
<b>Bibliography</b> .....	<b>27</b>
<b>Appendix</b> .....	<b>29</b>
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

## 78 Introduction

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

81 The Standard is structured as follows:

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

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

## 95 Background on the topic

96 This Standard addresses the topic of air pollution.

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

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

106 The right to breathe clean air is an internationally recognized human right. According to the World  
107 Health Organization (WHO), air pollution is the single biggest environmental threat to human health,  
108 estimated to cause millions of deaths worldwide, and is linked to diseases such as ischemic heart  
109 disease, stroke, asthma, and cancer [32]. There has been increasing scientific evidence, particularly  
110 on the adverse health effects of exposure to high levels of air pollution in low- and middle-income  
111 countries [32]. The major health-damaging air pollutants include particulate matter (PM), nitrogen  
112 dioxide (NO<sub>2</sub>), and sulphur dioxide (SO<sub>2</sub>) [32]. Air pollution can also affect the enjoyment of other  
113 human rights, such as the rights to life, health, water, food, and housing [30].

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

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

125 Air pollution is interconnected with other topics such as climate change [28]. The global efforts against  
126 climate change will likely help to reduce the emissions of air pollutants, since air pollutants and GHGs  
127 often come from the same sources [32].

128 Additionally, air pollution can have negative impacts on biodiversity, as emissions of air pollutants can  
129 affect terrestrial and aquatic ecosystems, and animal and plant species, including agricultural crops.  
130 As pollution is one of the drivers of biodiversity loss, the impacts of air pollution on biodiversity are  
131 also covered by *GRI 101: Biodiversity 2024*.

## 132 **System of GRI Standards**

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

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

### 140 **Universal Standards: GRI 1, GRI 2 and GRI 3**

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

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

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

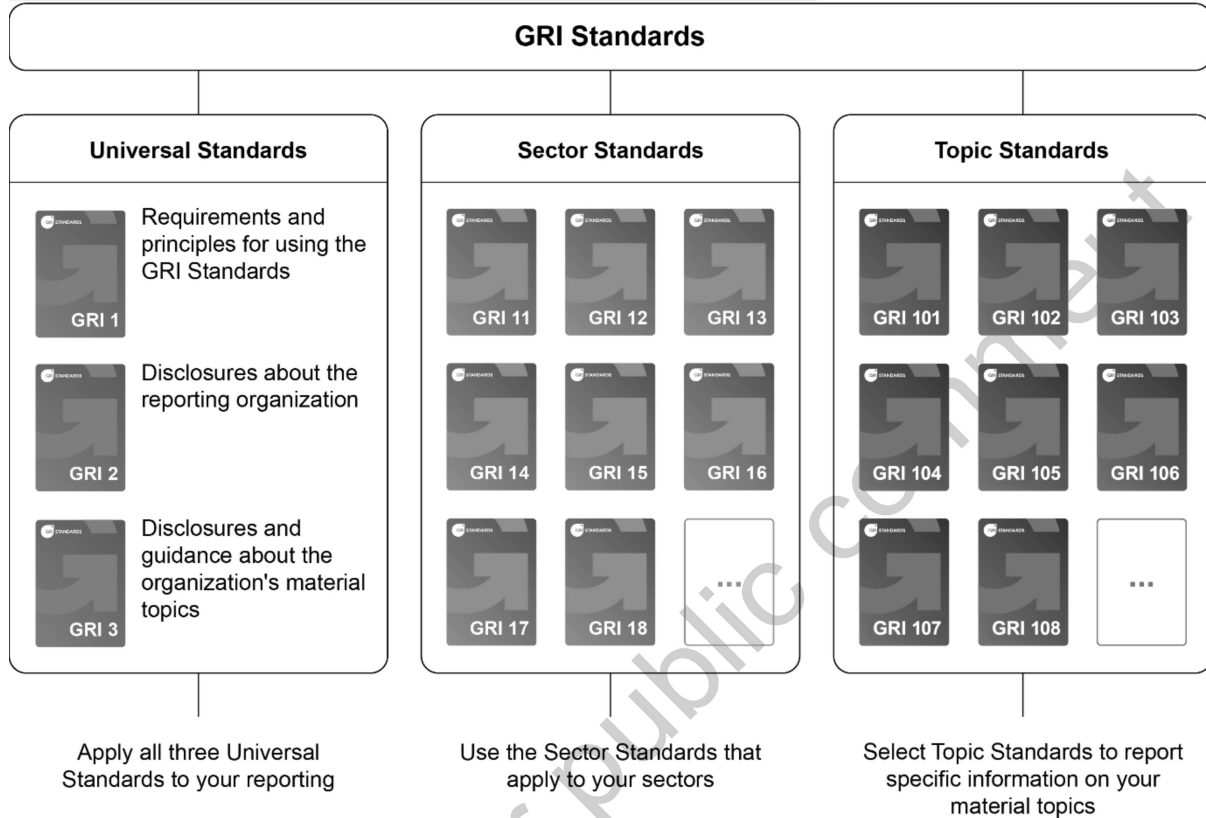
### 150 **Sector Standards**

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

### 154 **Topic Standards**

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

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



159 **Using this Standard**

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

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

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

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

171 Reasons for omission are permitted for these disclosures.

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

177 If the organization cannot report the required information about an item specified in a disclosure  
 178 because the item (e.g., committee, policy, practice, process) does not exist, it can comply with the

179 requirement by reporting this to be the case. The organization can explain the reasons for not having  
180 this item, or describe any plans to develop it. The disclosure does not require the organization to  
181 implement the item (e.g., developing a policy), but to report that the item does not exist.

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

#### 187 **Requirements, guidance and defined terms**

188 The following apply throughout this Standard:

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

191 Requirements may be accompanied by guidance.

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

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

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

197 Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the  
198 Glossary. The organization is required to apply the definitions in the Glossary.

# 199 1. Topic management disclosures

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

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

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

## 207 Disclosure AP-1 Management of air pollution impacts

### 208 REQUIREMENTS

209 The organization shall:

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

### 226 GUIDANCE

#### 227 Guidance to AP-1-a

228 Policies or commitments that limit the quantity of air pollutants emitted can be based on [12]:

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

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

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

#### 239 Guidance to AP-1-b

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

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

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

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

#### 251 **Guidance to AP-1-c**

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

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

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

#### 262 **Guidance to AP-1-d**

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

264 When describing how air pollutant emissions are monitored, the organization should specify the  
265 standards or protocols used for each pollutant (e.g., WHO Air Quality Guidelines, UNECE protocols,  
266 US EPA methods, or national standards), and refer to Disclosure AP-3-c for further details on data  
267 compilation methodologies. The organization should report the frequency of monitoring air pollutant  
268 emissions. The organization can report whether it began monitoring air pollutant emissions in  
269 response to regulatory changes or the introduction of new technology.

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

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

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

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

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

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

- 288 • in the context of its air pollutant emissions permits;
- 289 • as part of a regulatory requirement;
- 290 • as a contractual obligation; or
- 291 • on a voluntary basis.

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

295 The organization can also describe the actions taken when ambient concentrations of air pollutants  
296 increase. Changes in ambient concentrations can be determined, for example, through monitoring in  
297 support of a permit variation or a planning application for a new facility. Examples of actions taken  
298 when ambient air pollutant concentrations increase include changes in activities and the removal of  
299 exposure points. The organization's activities result in emissions of air pollutants, which can affect air  
300 pollutant concentrations [12]. Concentration is a measure of environmental quality that indicates the  
301 quantity of pollutants per unit volume in a specific environment, whether indoor or outdoor (ambient)  
302 [23]. The extent to which humans and ecosystems are exposed to these concentrations determines  
303 the impacts on health and the environment.

#### 304 **Guidance to AP-1-e**

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

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

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

#### 315 **Guidance to AP-1-f**

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

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

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

326 Enhancing synergies includes actions taken to reduce air pollutant emissions that also contribute to  
327 climate change mitigation. Because several air pollutants and GHG emissions share common  
328 sources, actions to reduce air pollutant emissions will simultaneously reduce GHG emissions [12]. For  
329 example, emissions of both GHGs (e.g., CO<sub>2</sub>) and air pollutants (e.g., NO<sub>x</sub>, particulate matter, black  
330 carbon) can be reduced by switching to cleaner modes of transport, such as electric vehicles, and by  
331 increasing public transit [12].

332 Disclosure 102-1 in *GRI 102: Climate Change 2025* requires the organization to describe its transition  
333 plan for climate change mitigation. If the organization has described the actions taken to reduce both  
334 greenhouse gas and air pollutant emissions under Disclosure 102-1, it can provide a reference to this  
335 information. If the organization has reported air pollution-related impacts from implementing a  
336 transition plan under 102-1-h, it can provide a reference to this information.

#### 337 **Guidance to AP-1-g**

338 Requirement AP-1-g covers the organization's activities.

339 An organization's actions to reduce air pollutant emissions could, in turn, result in impacts on workers,  
340 local communities, Indigenous Peoples, and biodiversity. Requirements 3-3-a and 3-3-d in *GRI 3:*  
341 *Material Topics 2021* describe the organization's impacts and actions taken to manage them. If the  
342 organization has described the impacts that result from implementing the actions to reduce air  
343 pollutant emissions under 3-3-a and 3-3-d, it can provide a reference to this information. The  
344 organization should also describe the impacts associated with the failure to implement actions to  
345 reduce air pollutant emissions.

#### 346 **Guidance to AP-1-g-i**

347 An example of impacts on workers that may result from the actions taken to reduce air pollutant  
348 emissions could be the use of indoor air cleaners or ventilation systems, which may react with volatile  
349 organic compounds (VOCs) to produce new byproducts such as ultrafine particles, some of which  
350 may irritate the respiratory system [17].

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

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

357 **Guidance to AP-1-g-ii**

358 An example of impacts on biodiversity that may result from actions taken to reduce air pollutant  
359 emissions is the impact of using exhaust gas cleaning systems (scrubbers), which are emission  
360 control systems used to reduce SO<sub>x</sub> and particulate matter emissions. Scrubbers use water and  
361 chemical additives to remove pollutants from exhaust gas [12]. This results in acidic effluents with  
362 elevated concentrations, which can affect aquatic ecosystems and the species living within them [22].

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

366 Requirement 101-2-a in *GRI 101: Biodiversity 2024* requires the organization to report the actions it  
367 takes to manage its impacts on biodiversity. If the organization has reported actions taken to manage  
368 impacts on biodiversity resulting from actions to reduce air pollutant emissions under 101-2-a, it can  
369 provide a reference to this information.

370 **Guidance to AP-1-h**

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

## 373 2. Topic disclosures

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

### 377 Disclosure AP-2 Air pollutant emissions reduction 378 targets and progress

#### 379 REQUIREMENTS

380 The organization shall:

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

#### 401 GUIDANCE

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

- 403 • targets in protocols and conventions;
- 404 • local and national thresholds, in countries that set legally-binding air quality limit values [29];
- 405 • WHO Air Quality Guidelines [32], which provide quantitative health-based recommendations  
406 for air quality, expressed as long- or short-term concentrations of a number of air pollutants;
- 407 • sector-specific regulations, such as the International Maritime Organization IMO Conventions  
408 [16].

#### 409 Guidance to AP-2-a

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

- 414 • short-term might mean less than 2 years from the base year;
- 415 • medium-term might mean between 2 and 3 years from the base year, and
- 416 • long-term might mean more than 3 years from the base year.

417 Other organizations may set longer time horizons.

418 The organization should also report the year in which the targets were set.

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

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

425 **Guidance to AP-2-b**

426 The organization can report a target for each group of substances or for each individual substance  
427 listed in AP-3-a-i to a-x. The organization can report a target for Total Particulate Matter, including  
428 PM<sub>2.5</sub> and PM<sub>10</sub>. Additionally, for each group of substances listed in AP-3-a, the organization can  
429 report targets for individual substances within each group. For example, the organization can report a  
430 target for total POPs as well as targets for individual POPs.

431 **Guidance to AP-2-c**

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

435 **Guidance to AP-2-d**

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

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

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

447 **Guidance to AP-2-e**

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

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

453 

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

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

459 **Guidance to AP-2-f**

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

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

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

465 **Guidance to AP-2-g**

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

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

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

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

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

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

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

474 **Guidance to AP-2-h**

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

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

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

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

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

483 **Guidance to AP-2-i**

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

## 487 Disclosure AP-3 Air pollutant emissions

### 488 REQUIREMENTS

489 The organization shall:

- 490 a. report the total emissions for each of the following air pollutants, in kilograms or  
491 multiples:
- 492 i. Black carbon (BC);
  - 493 ii. Carbon monoxide (CO);
  - 494 iii. Hazardous air pollutants (HAPs);
  - 495 iv. Nitrogen oxides (NO<sub>x</sub>);
  - 496 v. Persistent organic pollutants (POPs);
  - 497 vi. PM<sub>2.5</sub>;
  - 498 vii. PM<sub>10</sub>;
  - 499 viii. Sulphur oxides (SO<sub>x</sub>);
  - 500 ix. Volatile organic compounds (VOCs);
  - 501 x. Other air pollutants;
- 502 b. provide a breakdown of the emissions reported under AP-3-a-i through AP-3-a-x by:
- 503 i. site;
  - 504 ii. activity;
  - 505 iii. country;
- 506 c. report contextual information necessary to understand how the data has been compiled,  
507 including standards, methodologies, assumptions, calculation tools, and the source of the  
508 emission factors used.

### 509 GUIDANCE

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

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

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

#### 525 Guidance to AP-3-a

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

#### 531 Guidance to AP-3-a-i

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

#### 535 Guidance to AP-3-a-ii

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

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

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

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

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

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

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

558 Requirement AP-3-a-iv covers nitrogen oxides (NO<sub>x</sub>), i.e., nitric oxide (NO) and nitrogen dioxide  
559 (NO<sub>2</sub>) [6]. Nitrous oxide (N<sub>2</sub>O) is excluded and reported under Disclosure 102-5, Disclosure 102-6,  
560 and Disclosure 102-7 in *GRI 102: Climate Change 2025*. Nitrogen oxides have been associated with  
561 negative impacts on human health and the environment [6].

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

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

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

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

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

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

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

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

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

587 gravity, classified by aerodynamic diameter. PM<sub>2.5</sub> particles have an aerodynamic diameter equal to or  
588 less than 2.5 micrometers [32]. PM<sub>10</sub> particles have an aerodynamic diameter equal to or less than  
589 10 micrometers [32]. Particulate matter accounts for the largest share of air pollution impacts on  
590 human health, affecting the cardiovascular and respiratory systems [12].

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

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

#### 595 **Guidance to AP-3-a-viii**

596 Requirement AP-3-a-viii covers all emissions of sulphur compounds expressed as sulphur dioxide  
597 (SO<sub>2</sub>). This includes sulphur dioxide (SO<sub>2</sub>), sulphur trioxide (SO<sub>3</sub>), and all other oxidized forms of sulphur  
598 [9]. Emissions of sulphur cause widespread negative impacts on natural resources [9].

#### 599 **Guidance to AP-3-a-ix**

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

#### 605 **Guidance to AP-3-a-x**

606 Other air pollutants apart from those required under AP-3-a-i to AP-3-a-ix, cover pollutants identified  
607 in relevant regulations and covered by the organization's air pollutant emissions permits, or other  
608 pollutants for which data is available. The organization reports other air pollutant emissions by each  
609 air pollutant separately. For example, the organization can report emissions from ammonia (NH<sub>3</sub>),  
610 which is highly relevant to the agriculture sector [6].

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

#### 617 **Guidance to AP-3-b**

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

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

- 622 • business unit;
- 623 • region.

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

#### 625 **Guidance to AP-3-b-ii**

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

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

#### 635 **Guidance to AP-3-c**

636 Methodologies used to calculate air pollutant emissions can include:

637       • direct measurement of emissions;  
638       • calculation of emissions based on activity data (e.g., fuel use) and emission factors;  
639       • estimations.

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

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

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

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

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

653       For further information on accounting for air pollutant emissions, the organization can refer to the  
654       *Integrated Guide for Business Greenhouse Gas and Air Pollutant Emission Assessment* from the  
655       Climate and Clean Air Coalition and the Stockholm Environment Institute [12]. The organization can  
656       also refer to the *Emissions calculation tool* from the Air Pollution Footprint Partnership (APFP) [34],  
657       the resources and guidance of the Global Air Quality Cooperation Network [36], the Taskforce on  
658       Nature-related Financial Disclosures (TNFD) [37], and the *Corporate Air Emissions Reporting Guide*  
659       of the Confederation of Indian Industry (CII) and Environmental Management Centre (EMC) Pvt. Ltd.  
660       [13].

661 **Disclosure AP-4 Incidents related to air pollutant**  
662 **emissions**

663 **REQUIREMENTS**

664 **The organization shall:**

- 665 a. report the percentage of its sites that have permits for air pollutant emissions;
- 666 b. report the number of incidents of non-compliance with limits for air pollutant emissions  
667 defined in permits;
- 668 c. report the number of incidents of non-compliance with limits for air pollutant emissions  
669 defined by the organization;
- 670 d. describe the nature of each incident of non-compliance reported in AP-4-b and AP-4-c;
- 671 e. describe actions taken or planned to address each incident reported under AP-4-b and AP-  
672 4-c;
- 673 f. report contextual information necessary to understand how the data has been compiled,  
674 including standards, methodologies, and assumptions used.

675 **GUIDANCE**

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

679 **Guidance to AP-4-a**

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

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

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

	Number of sites with permits		x 100
Percentage of sites with permits for air pollutant emissions	= $\frac{\hspace{2cm}}{\hspace{2cm}}$		
	Number of sites where permits are required		

687 If the reported percentage is less than 100%, the organization should explain which sites are without  
688 a permit and the reasons why, such as being in the process of obtaining one or permits not being  
689 applicable to a specific type of site. The organization should report the numerator and denominator to  
690 calculate the percentage.

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

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

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

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

697 **Guidance to AP-4-d**

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

700 **Guidance to AP-4-f**

701 The organization should also report the air pollutants addressed and the timeframe for implementing  
702 the actions.

Exposure for public comment

## 703 Glossary

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

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

### 709 **base year**

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

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

### 715 **business partner**

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

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

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

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

### 722 **business relationships**

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

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

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

### 731 **child**

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

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

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

### 740 **employee**

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

### 743 **greenhouse gas (GHG)**

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

745 Note: GHGs are the seven gases covered by the Kyoto Protocol: carbon dioxide (CO<sub>2</sub>); methane  
746 (CH<sub>4</sub>); nitrous oxide (N<sub>2</sub>O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); sulphur  
747 hexafluoride (SF<sub>6</sub>); and nitrogen trifluoride (NF<sub>3</sub>).

### 748 **human rights**

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

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

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

### 757 **impact**

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

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

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

### 764 **Indigenous Peoples**

765 Indigenous Peoples are generally identified as:

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

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

### 776 **local community**

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

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

### 781 **material topics**

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

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

### 786 **mitigation**

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

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

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

### 794 **recycling**

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

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

798 **remedy / remediation**

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

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

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

805 **reporting period**

806 specific time period covered by the reported information

807 Examples: fiscal year, calendar year

808 **severity (of an impact)**

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

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

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

816 **stakeholder**

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

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

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

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

825 **supplier**

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

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

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

832 **supply chain**

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

835 **sustainable development / sustainability**

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

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

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

841 **value chain**

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

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

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

848 **vulnerable group**

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

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

858 Note: Vulnerabilities and impacts can differ by gender.

859 **waste**

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

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

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

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

867 **worker**

868 person that performs work for the organization

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

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

## 874 Bibliography

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

### 877 Authoritative instruments:

- 878 1. Organisation for Economic Co-operation and Development (OECD), *OECD Guidelines for*  
879 *Multinational Enterprises*, 2023.
- 880 2. United Nations Economic Commission for Europe (UNECE), *Aarhus Protocol on Heavy Metals*,  
881 1998.
- 882 3. United Nations Economic Commission for Europe (UNECE), *Aarhus Protocol on Persistent*  
883 *Organic Pollutants (POPs)*, 1998.
- 884 4. United Nations Economic Commission for Europe (UNECE), *Convention on long-range*  
885 *transboundary air pollution - Resolution on long-range transboundary air pollution*, 1979.
- 886 5. United Nations Economic Commission for Europe (UNECE), *Geneva Protocol concerning the*  
887 *Control of Emissions of Volatile Organic Compounds or their Transboundary Fluxes*, 1991.
- 888 6. United Nations Economic Commission for Europe (UNECE), *Gothenburg Protocol to Abate*  
889 *Acidification, Eutrophication and Ground-level Ozone*, 1999.
- 890 7. United Nations Economic Commission for Europe (UNECE), *Helsinki Protocol on the Reduction*  
891 *of Sulphur Emissions or their Transboundary Fluxes*, 1985.
- 892 8. United Nations Economic Commission for Europe (UNECE), *Minamata Convention on Mercury*,  
893 2013.
- 894 9. United Nations Economic Commission for Europe (UNECE), *Oslo Protocol on Further Reduction*  
895 *of Sulphur Emissions*, 1994.
- 896 10. United Nations Economic Commission for Europe (UNECE), *Sofia Protocol concerning the*  
897 *Control of Emissions of Nitrogen Oxides or their Transboundary Fluxes*, 1988.
- 898 11. United Nations Environment Programme (UNEP), *Stockholm Convention on Persistent Organic*  
899 *Pollutants (POPs)*, Annex A, B, and C, 2023.

### 900 Additional references:

- 901 12. Climate and Clean Air Coalition and Stockholm Environment Institute, *Integrated Guide for*  
902 *Business Greenhouse Gas and Air Pollutant Emission Assessment*, 2025.
- 903 13. Confederation of Indian Industry (CII) and Environmental Management Centre (EMC) Pvt. Ltd.,  
904 *Corporate Air Emissions Reporting Guide*, 2024.
- 905 14. Feinberg, A., Stenke, A., Peter, T. *et al.* Reductions in the deposition of sulfur and selenium to  
906 agricultural soils pose risk of future nutrient deficiencies. *Commun Earth Environ* **2**, 101 (2021).  
907 [nature.com/articles/s43247-021-00172-0](https://www.nature.com/articles/s43247-021-00172-0), accessed on 13 November 2025.
- 908 15. Global Alliance on Health and Pollution, AirQualityAsia, and The Schiller Institute for Integrated  
909 Science and Society at Boston College, *Air pollution interventions*.
- 910 16. International Maritime Organization (IMO), *International Convention for the Prevention of Pollution*  
911 *from Ships (MARPOL), Annex VI Prevention of air pollution from ships*,  
912 [imorules.com/MARPOL\\_ANNVI.html](https://www.imo.org/en/About/Pages/Conventions-and-Measures.aspx?cid=123456789).
- 913 17. Massachusetts Institute of Technology, *Study: Indoor air cleaners fall short on removing volatile*  
914 *organic compounds*, [news.mit.edu/2021/study-finds-indoor-air-cleaners-fall-short-removing-](https://news.mit.edu/2021/study-finds-indoor-air-cleaners-fall-short-removing-volatile-organic-compounds-1029)  
915 [volatile-organic-compounds-1029](https://news.mit.edu/2021/study-finds-indoor-air-cleaners-fall-short-removing-volatile-organic-compounds-1029), accessed on 18 June 2025.
- 916 18. Organisation for Economic Co-operation and Development (OECD), *Cross Country Analysis:*  
917 *Approaches to Support Alternatives Assessment and Substitution of Chemicals of Concern – 2nd*  
918 *edition*, 2023.
- 919 19. Organisation for Economic Co-operation and Development (OECD), *Environmental requirements*  
920 *for industrial permitting, Vol. 1 0 Approaches and instruments*, 1999.

- 921 20. Organisation for Economic Co-operation and Development (OECD), *Reconciling Terminology of*  
922 *the Universe of Per- and Polyfluoroalkyl Substances: Recommendations and Practical Guidance*,  
923 2021.
- 924 21. Public Health England, *Review of interventions to improve outdoor air quality and public health:*  
925 *Principal interventions for local authorities*, 2020.
- 926 22. Teuchies, J., Cox, T.J.S., Van Itterbeeck, K. *et al.*, The impact of scrubber discharge on the water  
927 quality in estuaries and ports, *Environmental Sciences Europe*, 2020,  
928 [enveurope.springeropen.com/articles/](https://enveurope.springeropen.com/articles/), accessed on 11 June 2025.
- 929 23. United Nations Department for Economic and Social Information and Policy Analysis, Statistics  
930 Division, *Glossary of Environmental Statistics*, New York, 1997.
- 931 24. United Nations Economic Commission for Europe (UNECE), *Acidification of lakes and rivers*  
932 *declining in Europe and North America through air pollution reductions, but climate change and*  
933 *land use could slow recovery*, accessed on 13 November 2025.
- 934 25. United Nations Economic Commission for Europe (UNECE), *Guidance on Implementation of the*  
935 *Protocol on Pollutant Release and Transfer Registers*, 2008.
- 936 26. United Nations Environment Programme (UNEP), *An Assessment Report on Issues of Concern:*  
937 *Chemicals and Waste Issues Posing Risks to Human Health and the Environment*, 2020.
- 938 27. United Nations Environment Programme (UNEP), *Microplastics*, 2019.
- 939 28. United Nations Environment Programme (UNEP), Pollution Action Note – Data you need to know,  
940 [unep.org/interactives/air-pollution-note/](https://unep.org/interactives/air-pollution-note/), accessed on 25 February 2025.
- 941 29. United Nations Environment Programme (UNEP), *Regulating Air Quality: the First Global*  
942 *Assessment of Air Pollution Legislation*, 2021.
- 943 30. United Nations General Assembly, Human Rights Council, *Issue of human rights obligations*  
944 *relating to the enjoyment of a safe, clean healthy and sustainable environment, Report of the*  
945 *Special Rapporteur*, 2019.
- 946 31. United States Environmental Protection Agency (US EPA), *What are Hazardous Air Pollutants?*,  
947 [epa.gov/haps/what-are-hazardous-air-pollutants](https://epa.gov/haps/what-are-hazardous-air-pollutants), accessed on 18 June 2025.
- 948 32. World Health Organization (WHO), *Global Air Quality Guidelines*, Particulate matter (PM<sub>2.5</sub> and  
949 PM<sub>10</sub>), ozone, nitrogen dioxide, sulfur dioxide and carbon monoxide. Geneva: World Health  
950 Organization; 2021. License: [CC BY-NC-SA 3.0 IGO](https://creativecommons.org/licenses/by-nc-sa/3.0/).
- 951 33. World Health Organization Second Global Conference on Air Pollution and Health, *Commitments*,  
952 <https://breathelife2030.org/commit-clean-air>, accessed on 12 January 2026.
- 953 **Resources:**
- 954 34. Air Pollution Footprint Partnership (APFP), Emissions calculation tool, [air-pollution-](https://air-pollution-footprint.net/about)  
955 [footprint.net/about](https://air-pollution-footprint.net/about), accessed on 3 June 2025.
- 956 35. Climate and Clean Air Coalition (CCAC), [ccacoalition.org/content/climate-and-clean-air-coalition](https://ccacoalition.org/content/climate-and-clean-air-coalition),  
957 accessed on 3 June 2025.
- 958 36. Global Air Quality Cooperation Network, [unep.org/topics/air/global-air-quality-cooperation-](https://unep.org/topics/air/global-air-quality-cooperation-network)  
959 [network](https://unep.org/topics/air/global-air-quality-cooperation-network)., accessed on 3 June 2025.
- 960 37. Taskforce on Nature-related Financial Disclosures (TNFD), *Recommendations of the Taskforce*  
961 *on Nature-related Financial Disclosures*, 2023.

962

# Appendix

963

**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								

964

**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 <sub>x</sub> )	Persistent organic pollutants (POPs)	PM <sub>2.5</sub>	PM <sub>10</sub>	Sulphur oxides (SO <sub>x</sub> )	Volatile organic compounds (VOCs)	Other air pollutant 1	Other air pollutant N
Site 1											
Site 2											
Site N											
<b>Total</b>											

965

**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 <sub>x</sub> )	Persistent organic pollutants (POPs)	PM <sub>2.5</sub>	PM <sub>10</sub>	Sulphur oxides (SO <sub>x</sub> )	Volatile organic compounds (VOCs)	Other air pollutant 1	Other air pollutant N
Activity 1											
Activity 2											
Activity N											
<b>Total</b>											

966

**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 <sub>x</sub> )	Persistent organic pollutants (POPs)	PM <sub>2.5</sub>	PM <sub>10</sub>	Sulphur oxides (SO <sub>x</sub> )	Volatile organic compounds (VOCs)	Other air pollutant 1	Other air pollutant N
Country 1											
Country 2											
Country N											
<b>Total</b>											

Exposure for public comment