



# Item 09 – Topic Standard Project for Pollution – Proposed public comment questionnaire for Critical Incidents

## For GSSB information

<b>Date</b>	02 March 2026
<b>Meeting</b>	19 March 2026
<b>Project</b>	Topic Standard Project for Pollution
<b>Description</b>	<p>This document contains a draft public comment questionnaire for the exposure draft on the GRI Topic Standard for Critical Incidents. 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](http://www.globalreporting.org).

# **GRI Topic Standard for Critical Incidents**

**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 Critical Incidents can be accessed via the**  
3 **GRI 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](mailto: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 Soil Pollution and the  
10 significant 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](mailto: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 individual person making this submission.*

## 51 **Questions**

52 The exposure draft of the Standard for Critical Incidents includes four disclosures about the  
53 organization's impacts related to critical incidents and how it manages them. Each disclosure includes  
54 requirements and guidance.

### 55 **Part 1 - Disclosure level**

#### 56 **Disclosure CI-1 Critical incident prevention, preparedness and response**

##### 57 **Question 1.1**

58 What is your feedback regarding Disclosure CI-1 Critical incident prevention, preparedness and  
59 response?

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

##### 63 **Question 1.2**

64 Are there any elements of Disclosure CI-1 that you would find challenging to identify or report?

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

#### 68 **Disclosure CI-2 Prevention, preparedness and response plans**

##### 69 **Question 2.1**

70 What is your feedback regarding Disclosure CI-2 Prevention, preparedness and response plans?

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

#### 74 **Disclosure CI-3 Critical incidents recorded**

##### 75 **Question 3.1**

76 What is your feedback regarding Disclosure CI-3 Critical incidents recorded?

77 *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 **Question 3.2**

81 Are there any elements of Disclosure CI-3 that you would find challenging to identify or report?

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

85 **Disclosure CI-4 Spills**

86 **Question 4.1**

87 What is your feedback regarding Disclosure CI-4 Spills?

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

91 **Part 2 - General**

92 **Question 5**

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

95 **Question 6**

96 The GRI Standard for Critical Incidents is intended to be relevant to incidents with and without an  
97 impact related to pollution. Is this clear from the current exposure draft? If not, please explain what  
98 could be improved.

99 **Question 7**

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

102 **Question 8**

103 Are the number of exposure draft requirements in disclosures appropriately balanced in terms of an  
104 organization's transparency, due diligence, and feasibility for reporting? If not, which requirements can  
105 be omitted?

106 **Question 9**

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