



GRI Topic Standard Project for Pollution – Critical Incidents 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 306-3: Significant Spills, in *GRI 306: Effluents and Waste 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](#). [GRI Standards webpage](#). For questions regarding the exposure draft or the public comment period, please send an email to 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.

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 CI: Critical Incidents 20XX*, and a
4 summary of the GSSB's involvement and views on the development of the draft.

5 Objectives of the project

6 The objectives of the [pollution project](#) are to review and revise several GRI pollution-related
7 disclosures and incorporate new issues to reflect stakeholder expectations for reporting pollution-
8 related impacts. The project includes the revision of existing disclosures:

- 9 • Disclosure 305-6: Emissions of Ozone-depleting Substances (ODS), in *GRI 305: Emissions*
10 *2016*.
- 11 • Disclosure 305-7: Nitrogen Oxides (NO_x), Sulfur Oxides (SO_x), and other significant air
12 emissions, in *GRI 305: Emissions 2016*.
- 13 • Disclosure 306-3: Significant Spills, in *GRI 306: Effluents and Waste 2016*.

14 The project reviews the current content of several existing GRI pollution-related disclosures and
15 incorporates new pollution issues to align with stakeholders' expectations for reporting pollution
16 impacts. The Standards will align with internationally agreed best practices, the latest developments,
17 and relevant authoritative intergovernmental instruments related to pollution. These include the WHO
18 Air Quality Guidelines, Sendai Framework for Disaster Risk Reduction 2015-2030, and Food and
19 Agriculture Organization (FAO) Revised World Soil Charter, the United Nations (UN) Guiding
20 Principles on Business and Human Rights (Guiding Principles, UNGPs), and the Organization for
21 Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises.

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

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

31 The public comment period for the three exposure drafts on air pollution, soil pollution, and critical
32 incidents is expected to run from the end of March 2026 through the end of May 2026. The public
33 comment period for the noise and odor exposure drafts is expected to begin in Q4 2026.

34 To allow targeted messaging and stakeholder engagement during the public comment periods, the
35 exposure drafts are published at different times. This ensures the workload is manageable for

36 stakeholders and GRI reporters worldwide reviewing the draft Standards during the public comment
37 periods.

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

40 **Summary of the proposals**

41 The scope of the exposure draft covers critical incidents caused by natural events and human
42 activities, such as floods and vehicle collisions. Critical incidents are emergencies and accidents
43 characterized by a low likelihood and severe impact. The exposure draft is sector-agnostic and
44 requires organizations to explain which incidents they consider critical and how.

45 The exposure draft includes the revised Disclosure 306-3 Significant Spills in *GRI 306: Emissions*
46 *2016*. The GSSB Work Program 2023-2025 foresaw the revision of Disclosure 306-3 Significant Spills
47 in *GRI 306: Emissions 2016* as part of the Topic Standards Project for Pollution. The work program
48 also included a recommendation from the GRI Sector Program to broaden the scope to critical
49 incidents. During the GSSB meeting in January 2024, the GSSB noted that critical incidents may not
50 have a polluting impact. The exposure draft of *GRI CI: Critical Incidents 202X* can be applied more
51 broadly, including for critical incidents regardless of whether they have a polluting impact. In addition
52 to the revision, new disclosures were added in line with the project objectives set out above. The
53 exposure draft will replace Disclosure 306-3 Significant Spills in *GRI 306: Emissions 2016*. The
54 exposure draft has one topic management disclosure and three topic disclosures.

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

56 **Broadened scope from significant spills to all critical incidents** – The exposure draft addresses
57 the management and impacts of all critical incidents, including those from spills, resulting from natural
58 causes and human error.

59 **Definitions moved from Glossary to guidance** – Definitions in the Glossary are mentioned in more
60 than one GRI Topic Standard. The terms ‘significant spills’ and ‘spill’ are not used in other standards,
61 and their definitions will be removed from the glossary. Wording from the definition of spill is added to
62 the guidance of Disclosure CI-4 Spills.

63 Wording from the definition of significant spill is added to the guidance to CI-1-a-ii and CI-3-b-viii.
64 Organizations report which incidents, including spills, they consider critical under requirement CI-1-a-
65 ii, under which organizations are expected to report the process to identify incidents and determine
66 whether they are critical. The requirement applies to all critical incidents, not just spills.

67 **Disclosure CI-1 Critical incident prevention, preparedness and response** – Under this topic
68 management disclosure, organizations are expected to report policies and plans for critical incident
69 prevention, preparedness, and response. This includes the types of critical incidents covered, the
70 process for identifying incidents and determining whether they are critical, preventive measures, the

71 response process, training, and the auditing frequency. Organizations are also expected to report
72 their approach to communicating with stakeholders and engaging with business partners.

73 **Disclosure CI-2 Prevention, preparedness and response plans** – Under this topic disclosure
74 organizations are expected to report the percentage of sites that have critical incident prevention,
75 preparedness, and response plans, and list the sites that do not. The requirement of this disclosure is
76 similar to additional sector disclosure 14.15.4 in *GRI 14: Mining Sector 2024*.

77 **Disclosure CI-3 Critical incidents recorded** – This topic disclosure expects organizations to report
78 the critical incidents that happened. Organizations are expected to report the number of critical
79 incidents, but also additional specific information for each incident, such as geographical location,
80 impacts, and remediation actions.

81 **Disclosure CI-4 Spills** – If the critical incident is a spill, organizations are expected report the type of
82 spill, amount and material spilled, and amount recovered. This disclosure builds on Disclosure 306-3
83 Significant spills by requesting additional information.

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

85 The GSSB appointed two of its members as sponsors and working group members for this project:
86 Rebeca Coriat and Anna Nefedova. The members participate in the working group process by
87 attending meetings and following the drafts.

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

90 **Note on reading this document**

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

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

GRI CI: Critical Incidents 202X

Introduction	6
1. Topic management disclosures	9
Disclosure CI-1 Critical incident prevention, preparedness and response	9
2. Topic disclosures	13
Disclosure CI-2 Prevention, preparedness and response plans.....	13
Disclosure CI-3 Critical incidents recorded	14
Disclosure CI-4 Spills	16
Glossary	17
Bibliography	21

Exposure for public comment

97 Introduction

98 *GRI CI: Critical Incidents 202X* contains disclosures for organizations to report information about their
99 impacts related to critical incidents, and how they manage these impacts. The disclosures enable an
100 organization to provide information on emergency prevention, preparedness and response.

101 The Standard is structured as follows:

- 102 • [Section 1](#) contains 1 disclosure, which provides information about how the organization
103 manages its impacts related to critical incidents.
- 104 • [Section 2](#) contains 3 disclosures, which provide information about the organization's impacts
105 related to critical incidents.
- 106 • The [Glossary](#) contains defined terms with a specific meaning when used in the GRI
107 Standards. The terms are underlined in the text of the GRI Standards and linked to the
108 definitions.
- 109 • The [Bibliography](#) lists authoritative intergovernmental instruments and additional references
110 used in developing this Standard, as well as resources that the organization can consult.

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

113 Background on the topic

114 This Standard addresses the topic of critical incidents.

115 This Standard covers critical incidents are emergencies and accidents characterized by a low
116 likelihood and severe impact (also referred to as low-probability, high-consequence). These types of
117 emergencies and accidents can occur by natural or human causes. Causes of critical incidents
118 related to natural events include floods, hurricanes, and seismic events, while those related to human
119 activities include malfunctioning equipment, computer hacks, public violence, armed conflicts, and
120 vehicle collisions.

121 When critical incidents occur, they can have severe impacts on workers, local communities, the
122 environment, infrastructure, and property. Critical incidents have an impact on biodiversity, for
123 example, when an oil spill threatens bird populations. Other examples include fatalities resulting from
124 an airplane accident and damage to local community property caused by an explosion. Further
125 information on the impacts on workers' health and safety resulting from critical incidents is reported
126 with *GRI 403: Occupational Health and Safety 2018*.

127 Critical incidents can occur at the organization's sites, such as industrial plants, mine sites, oil drilling
128 platforms, or at other locations where it conducts its activities, including transport routes or fishing
129 grounds. Sites include sites owned, leased, or managed by the organization and locations where it
130 conducts its activities. Sites include subsurface infrastructures under the land or seabed surface, such
131 as underground mining tunnels, cables, and pipelines. Critical incidents can also occur in the
132 organization's upstream and downstream value chain. There is also a greater prevalence of critical
133 incidents in conflict-affected and high-risk areas.

134 Prevention, preparedness, and response measures are used to manage the impacts related to critical
135 incidents.

136 See references [3], [4], [5], [6] and [7] in the [Bibliography](#).

137 System of GRI Standards

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

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

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

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

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

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

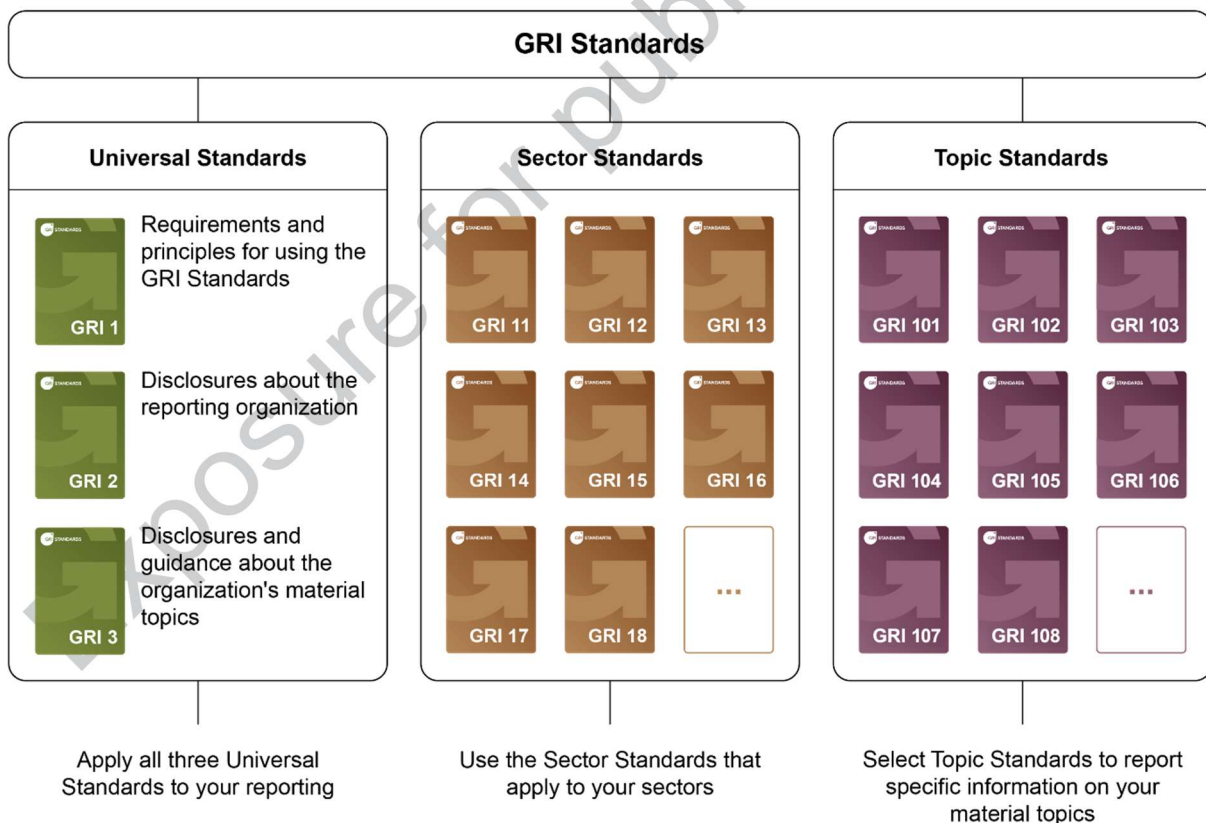
155 **Sector Standards**

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

159 **Topic Standards**

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

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



164 Using this Standard

165 This Standard can be used by any organization – regardless of size, type, sector, geographic location,
166 or reporting experience – to report information about its impacts related to critical incidents. In addition
167 to this Standard, disclosures that relate to this topic can be found in [GRI 403: Occupational Health
168 and Safety 2018](#), [GRI TRED: Training and Education \(exposure draft\)](#), and [GRI 101: Biodiversity
169 2024](#).

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

- 172 • [Disclosure 3-3 in GRI 3: Material Topics 2021](#).
- 173 • Any disclosures from this Topic Standard that are relevant to the organization's impacts
174 related to critical incidents (Disclosure CI-1 through Disclosure CI-4).

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

176 Reasons for omission are permitted for these disclosures.

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

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

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

192 **Requirements, guidance and defined terms**

193 The following apply throughout this Standard:

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

196 Requirements may be accompanied by guidance.

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

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

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

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

202 1. Topic management disclosures

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

205 An organization that has determined critical incidents to be a material topic is required to report how it
206 manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#). The organization is also
207 required to report any disclosure from this section (Disclosure CI-1) that is relevant to its impacts
208 related to critical incidents.

209 This section is therefore designed to supplement – and not replace – [Disclosure 3-3 in GRI 3](#).

210 Disclosure CI-1 Critical incident prevention, 211 preparedness and response

212 REQUIREMENTS

213 The organization shall:

- 214 a. describe its policies and plans for critical incident prevention, preparedness, and
215 response, including:
- 216 i. types of critical incidents covered;
 - 217 ii. the process to identify incidents and determine whether they are critical;
 - 218 iii. preventive measures;
 - 219 iv. the process to respond to each type of critical incident;
 - 220 v. the content of related training;
 - 221 vi. frequency of audits and subsequent revisions;
- 222 b. describe its approach to engaging with stakeholders on critical incident prevention,
223 preparedness, and response, including:
- i. how it communicates with them before, during, and after critical incidents;
 - ii. how their engagement has informed this approach;
- 224 c. describe how it engages with its business relationships regarding critical incident
225 prevention, preparedness, and response policies and plans of the business relationship.

224 GUIDANCE

225 Critical incident prevention, preparedness, and response is also known as emergency prevention,
226 preparedness, and response.

227 Guidance to CI-1-a

228 If the organization has a publicly available emergency or critical incident prevention, preparedness,
229 and response plan, it can provide a link to it.

230 Guidance to CI-1-a-i

231 Examples of critical incidents include a collapse of mine structures, a plane crash, an oil spill, or a
232 chemical accident.

233 Guidance to CI-1-a-ii

234 When describing the process for identifying incidents, the organization can consider internal and
235 external documents, such as existing risk assessments, environmental impact assessments,
236 stakeholder analyses, and lessons learned from past incidents. The organization can also consider
237 incidents that are included in the organization's financial statements, for example, those that result in
238 liabilities or are recorded as a spill.

239 See references [11], [12], [13], [16] and [20] in the [Bibliography](#).

240 The organization should report the criteria used to identify incidents. Examples of criteria include:

- 241 • number of people displaced
- 242 • duration of displacement in months of all displaced persons

- 243 • days of school time lost of all displaced persons
- 244 • days of work lost of displaced persons
- 245 • financial loss of displaced persons
- 246 • number of people injured or sick
- 247 • number of lives lost
- 248 • size of the ecologically sensitive area affected
- 249 • number of species lost
- 250 • months of restoration time of affected area
- 251 • description of impact on cultural heritage sites
- 252 • legal fees and penalties
- 253 • days of business interruption of all business affected
- 254 • damage to intensely used roads
- 255 • costs for monitoring impacts

256 The organization can determine whether an incident is critical by assessing it against predefined
 257 criteria or thresholds. For example, when identifying a dam failure as an incident, the organization
 258 may consider the number of people affected to determine whether it is a critical incident.

259 The organization should report whether its criteria are based on legal requirements, recognized
 260 standards, and guidelines. More information on the criteria can be found in UNECE's *Risk
 261 Assessment for Industrial Accident Prevention, An Overview of Risk Assessment Methods, Selected
 262 Case Studies and Available Software*. Other relevant resources for criteria, classification, and
 263 prioritization are *the Global Industry Standard on Tailings Management* and *Commission Guidelines
 264 and reporting template developed pursuant to Articles 5(5), 6(6) and 7(3) of Directive (EU) 2022/2557
 265 on the resilience of critical entities* from the European Commission. For more information on critical
 266 incidents involving (potentially) hazardous chemicals, organizations can consult the World Health
 267 Organization (WHO) and International Programme on Chemicals Safety, *WHO Human Health Risk
 268 Assessment Toolkit: Chemical Hazards, second edition, 2021*.

269 See references [1], [13], [20] and [23] in the [Bibliography](#).

270 **Guidance to CI-1-a-iii**

271 Preventive measures can include:

- 272 • governance body oversight on preventive measures;
- 273 • implementing a safe design for a chemical plant;
- 274 • fostering safety culture;
- 275 • establishing procedures for reporting near misses;
- 276 • establishing procedures for whistleblowers;
- 277 • developing standard operating procedures, including with value chain partners;
- 278 • regularly reviewing the record of hazardous substances or processes used at the workplace;
- 279 • a processes for workers to remove themselves from the workplace
- 280 • regularly reviewing critical incident risks by internal or external experts.

281 Another example of a preventive measure is the continuous monitoring of a nearby stream's water
 282 quality, which provides early warning of critical incidents, such as oil spills.

283 The organization can also describe the preventive measures for each type of critical incident
 284 identified. The organization can also describe how it has embedded the tracking of critical incident
 285 prevention in the enterprise risk management processes.

286 See references [10], [19] and [21] in the [Bibliography](#).

287 **Guidance to CI-1-a-iv**

288 The process for responding to each type of critical incident can include identifying whom to alert,
 289 defining roles and responsibilities, and establishing the chain of command. The organization can also
 290 describe how it collaborates with local authorities after a critical incident.

291 The organization can report a list of responses for each type of critical incident.

292 See reference [17] in the [Bibliography](#).

293 **Guidance to CI-1-a-v**

294 Examples of content for training on critical incidents include process safety, known hazards,
 295 compliance with standard operating and emergency procedures, and potential impacts on the
 296 economy, environment, and people, including human rights. When an organization operates in
 297 conflict-affected and high-risk areas, it can report whether it provides context-specific training.

298 The organization should report to whom the training is provided. For example, it can report whether it
 299 provides training to employees or emergency responders to ensure an effective response. The
 300 organization can report who provides the training (e.g., internal functions, public authorities) and if a
 301 third-party review of the training took place.

302 See reference [17] in the [Bibliography](#).

303 The organization should report, in headcount, the total number of employees and workers who are not
 304 employees that have been trained during the reporting period. For clarity, the term ‘workers who are
 305 not employees’ refers to workers who are not employed by the organization but whose work is
 306 controlled by the organization. See the [Control of Work Standard Interpretation to GRI 2: General
 307 Disclosures 2021 \(exposure draft\)](#) for more information.

308 If the organization has described training provided on critical incident prevention, preparedness, and
 309 response under [Disclosure 403-5 in GRI 403: Occupational Health and Safety 2018](#), it can provide a
 310 reference to this information, or under disclosure [TRED-2 of GRI TRED: Training and Education
 311 \(exposure draft\)](#), it can provide a reference to this information.

312 **Guidance to CI-1-a-vi**

313 Auditing and revision of critical incident prevention, preparedness, and response policies and plans
 314 may occur at regular intervals, for example, annually.

315 Organizations can report how they test their policies and plans, for example, by including those
 316 involved in a critical incident. The organization should also report whether a third party or an internal
 317 auditor performs the audit. The organization can report whether it follows an internal audit program
 318 and whether an independent internal body approved it. The organization can also report whether the
 319 audit was conducted at the organization level or at specific sites.

320 If the organization has been audited against an existing certification program, it can report this here.
 321 The organization can report any major audit findings and how it has addressed them.

322 Organizations can also report reasons for revising policies and plans, for example, based on audit
 323 findings or major changes, such as the application of new legislation and technologies.

324 **Guidance to CI-1-b-i**

325 Communication with stakeholders, including the general public, employees, local authorities, and
 326 business relationships, can occur through press releases, dedicated websites, sustainability reporting,
 327 newsletters and other media, grievance mechanisms for critical incidents, and formal or informal
 328 meetings.

329 Organizations can report whether workers' representatives were given information on measures taken
 330 by the employer to secure occupational safety and health. Organizations can report whether local
 331 regulations were applied when notifying public authorities.

332 The organization can report what information it includes in its critical incident communication. For
 333 example, communication can include site addresses, sector, known natural hazards in the area,
 334 information on the organization’s activities that might raise concerns, and designated points of
 335 contact.

336 **Guidance to CI-1-b-ii**

337 The organization should report which stakeholders have been informed of the approach. Examples of
 338 stakeholders are local communities, workers, public sector agencies, first responders, and local
 339 authorities and institutions [17].

340 The organization should also describe how the communication is tailored to the audience, for
 341 example, based on level of education, languages spoken, role in the organization, and access to the
 342 internet.

343 An example of how stakeholder engagement has informed the design and implementation of
344 communications is whether the organization considers local communities to have reliable internet
345 access.

346 See references [2] and [17] in the [Bibliography](#).

347 **Guidance to CI-1-c**

348 The organization can report how it engages with suppliers based on whether it considers them at
349 high, medium, or low risk of critical incidents. A supplier who has recorded known incidents in the past
350 could be considered a high-risk supplier. A low-risk supplier could be one with no record of past
351 incidents, located in a low-risk geography, or supplying a low-risk material.

352 An example of engagement with high-risk suppliers can be a collaborative risk assessment approach.
353 This can begin with sharing a code of conduct covering these topics and requiring suppliers to
354 comply, followed by regular self-assessments, third-party assessments, and audits. Engagement
355 contributes to a shared understanding of priorities as relates to the prevention of critical incidents,
356 preparedness for such incidents, and the approach to dealing with them.

Exposure for public comment

357 **2. Topic disclosures**

358 An organization reporting in accordance with the GRI Standards is required to report any disclosures
359 from this section (Disclosure CI-2 through Disclosure CI-4) that are relevant to its impacts related to
360 critical incidents.

361 **Disclosure CI-2 Prevention, preparedness and**
362 **response plans**

363 **REQUIREMENTS**

364 a. **The organization shall report the percentage of its sites that have critical incident**
365 **prevention, preparedness, and response plans, and list the sites that do not.**

366 **Guidance to CI-2-a**

367 For sites without a critical incident prevention, preparedness, and response plan, the organization
368 should explain why and the expected time frame to develop such a plan for these sites.

369 The percentage of sites with prevention, preparedness, and response plans is calculated using the
370 following formula:

Percentage of sites with prevention, preparedness, and response plans	=	$\frac{\text{Number of sites with plans}}{\text{Number of sites where critical incidents can occur}}$	x 100
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371
372 Additionally, the organization should report the total size of the sites that have critical incident
373 prevention, preparedness, and response plans, and the sites that do not. The information can be
374 reported in, for example, square kilometers.

375

376 Disclosure CI-3 Critical incidents recorded

377 REQUIREMENTS

378 The organization shall:

- 379 a. report the total number of critical incidents;
- 380 b. for each critical incident, report:
- 381 i. the type;
 - 382 ii. the geographic location;
 - 383 iii. the impacts;
 - 384 iv. remediation actions taken;
 - 385 v. causes and any failed critical controls;
 - 386 vi. lessons learned, including those implemented and those communicated to
 - 387 stakeholders;
 - 388 vii. the internal and external documents used to determine the incident as critical.

389 GUIDANCE

390 Guidance to CI-3-a

391 This disclosure covers critical incidents at the organization's sites. The organization should also report
392 the number of critical incidents upstream and downstream in its value chain.

393 Guidance to CI-3-b-i

394 Examples of critical incident types are spills, leakage, explosions, crashes, and building collapses.

395 Guidance to CI-3-b-ii

396 The geographic location of the critical incident can be reported by providing the site name and
397 address, coordinates, polygon outline, or maps. A polygon is a geographic feature defined by a series
398 of grid references, points, and vertices connected to form an enclosed shape.

399 If the impacts are not in the same geographic location as the critical incident, the organization should
400 also report the geographic location of the impacts. For example, a cyberattack on a data center
401 disrupts hospital operations.

402 Guidance to CI-3-b-iii

403 If quantitative information is available, the organization should report, for example, the number of
404 individuals affected, the area of land and water affected, changes in ambient concentrations of air
405 pollutants, and the number of species affected. The organization should use accepted international
406 metrics to allow for comparability, such as the area of land affected in square kilometers.

407 To provide context and assess the scope of the impact relative to comparable critical incidents, the
408 organization can also report sector-specific data, industry benchmarks, and historical data.

409 Critical incidents may also trigger a sequence of events, also called a cascading effect. For example,
410 the impact of a plane crash can include loss of life and the grounding of all aircraft of the same type
411 pending investigation, preventing people from travelling [10].

412 Guidance to CI-3-b-iv

413 The organization should report the time it took or is expected to take to manage the impacts of the
414 critical incident.

415 If the critical incident has an impact on the environment, the organization should report whether it has
416 conducted an environmental impact assessment. The organization should also report if the
417 organization conducted an environmental impact assessment before the critical incident. It should
418 report a description of the environment and the change in that description at the location where the
419 critical incident occurred. The organization should also report whether it monitors the environment at
420 the location of the critical incident after it occurred [8] [21].

421 Impacts on the environment include biodiversity. If the organization has reported the actions taken to
422 manage the impacts on biodiversity resulting from its critical incidents under [Disclosure 101-2 in GRI](#)
423 [101: Biodiversity 2024](#), it can provide a reference to this information.

424 **Guidance to CI-3-b-v**

425 A critical control can be defined as 'preventing a potential undesirable event or mitigating the
426 consequences of such an event. The absence or failure of a critical control would disproportionately
427 increase the risk despite the existence of the other controls' [13]. Examples of failed critical controls
428 include malfunctioning sprinklers or unauthorized access to a power plant.

429 **Guidance to CI-3-b-vi**

430 Lessons learned can help organizations to prevent recurrence or manage future critical incidents.
431 Implemented lessons learned can include those addressing the causes of previous critical incidents
432 and failed critical controls. Another example of a lesson learned and implemented is an improvement
433 in critical controls. If the implemented lesson learned is related to a failure of a critical control, the
434 organization should report this.

435 Communicating lessons learned from critical incidents to local authorities and other stakeholders,
436 including workers, local communities, and organizations in an industry network, can help prevent
437 future critical incidents [17]. If the organization is a member of an industry network that shares
438 information on critical incidents, it can provide a reference to this information.

439 **Guidance to CI-3-b-vii**

440 Examples of internal and external documents include existing risk assessments, environmental
441 impact assessments, stakeholder analyses, records of hazardous substances and/or processes used
442 in the workplace, and lessons learned from past critical incidents. The organization can also consider
443 incidents included in its financial statements, for example, those that result in liabilities or are recorded
444 as a spill.

445 Disclosure CI-4 Spills

446 REQUIREMENTS

447 The organization shall report the following information for the spills reported under CI-3-b:

448 a. the total number of spills, and a breakdown by spill type:

- 449 i. oil;
- 450 ii. fuel;
- 451 iii. waste;
- 452 iv. chemical;
- 453 v. other;

454 b. for each spill report the:

- 455 i. amount spilled;
- 456 ii. material spilled;
- 457 iii. amount recovered;

458 c. the frequency of sampling and analysis of the affected area following the spill.

459 GUIDANCE

460 A spill is an incident involving the uncontrolled release of a substance that can have negative impacts
461 on people, the environment, and the economy [22]. A spill can end up in soil, water, or the air. If the
462 organization reports a spill that results in air pollutant emissions, those emissions are reported under
463 both CI-4-a and AP-3-a in GRI AP: Air Pollution 202X.

464 If the organization reports a spill that results in soil pollutants released, those soil pollutants are
465 reported under both CI 4-a and under SP 2-a in GRI SP: Soil Pollution 202X.

466 Guidance to CI-4-a-i

467 Examples of oils include crude, vegetable, and lubricating oil.

468 Guidance to CI-4-a-ii

469 Examples of fuels include gasoline, diesel fuel, and jet fuel.

470 Guidance to CI-4-a-iii

471 If applicable, the organization should report that the waste spill contains hazardous waste.

472 Guidance to CI-4-a-iv

473 If applicable, the organization should report the spill's hazard classification in accordance with the
474 Globally Harmonized System of Classification and Labelling of Chemicals (GHS) [9].

475 Guidance to CI-4-a-v

476 Examples of other spills include gas leaks and plastic pellet spills. The organization reports other
477 spills separately.

478 Guidance to CI-4-b

479 When reporting the amount, the organization should select the most appropriate unit of measurement
480 for the spilled material. Common units of measurement include megaliters for liquid materials (such as
481 X megaliters of crude oil spilled) and metric tons for solid materials (such as X metric tons of
482 hazardous waste spilled or X metric tons of plastic pellets spilled).

483 Guidance to CI-4-c

484 Spills can have a long-lasting impact on the surroundings. Reporting the frequency of sampling and
485 analysis of the affected area can help stakeholders understand the level of control organizations have
486 over these negative impacts. An example of sampling and analysis for an oil spill is outlined in *Oil spill
487 monitoring and sampling. Good practice guidelines for incident management and emergency
488 response personnel* by the International Association of Oil & Gas Producers (IPIECA) [15].

489 Glossary

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

492 The definitions included in this glossary may contain terms that are further defined in the complete
493 [GRI Standards Glossary](#). All defined terms are underlined. If a term is not defined in this glossary or in
494 the complete [GRI Standards Glossary](#), definitions that are commonly used and understood apply.

495 **business partner**

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

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

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

502 Note: Business partners do not include subsidiaries and affiliates that the organization
503 controls

504 **business relationships**

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

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

511 Note: Examples of other entities directly linked to the organization’s operations, products, or
512 services are a non-governmental organization with which the organization delivers
513 support to a local community or state security forces that protect the organization’s
514 facilities.

515 **employee**

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

518 **grievance**

519 perceived injustice evoking an individual’s or a group’s sense of entitlement, which may be based on
520 law, contract, explicit or implicit promises, customary practice, or general notions of fairness of
521 aggrieved communities

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

524 **grievance mechanism**

525 routinized process through which grievances can be raised and remedy can be sought

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

529 Note: See [Guidance to Disclosure 2-25 in GRI 2: General Disclosures 2021](#) for more
530 information on ‘grievance mechanism’.

531 **hazardous waste**

532 waste that possesses any of the characteristics contained in Annex III of the Basel Convention, or that
533 is considered to be hazardous by national legislation

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

536 **human rights**

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

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

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

546 **impact**

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

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

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

553 **Indigenous Peoples**

554 Indigenous Peoples are generally identified as:

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

563 Source: International Labour Organization (ILO), *Indigenous and Tribal Peoples Convention*,
564 1989 (No. 169)

565 **local community**

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

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

570 **material topics**

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

573 Note: See [section 2.2 in GRI 1: Foundation 2021](#) and [section 1 in GRI 3: Material Topics](#)
574 [2021](#) for more information on ‘material topics’.

575 **remedy / remediation**

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

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

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

582 **severity (of an impact)**

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

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

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

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

591 **stakeholder**

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

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

596 **Examples:** business partners, civil society organizations, consumers, customers, employees and
597 other workers, governments, local communities, non-governmental organizations,
598 shareholders and other investors, suppliers, trade unions, vulnerable groups

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

600 **supplier**

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

603 **Examples:** brokers, consultants, contractors, distributors, franchisees, home workers,
604 independent contractors, licensees, manufacturers, primary producers,
605 subcontractors, wholesalers

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

608 **supply chain**

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

611 **sustainable development / sustainability**

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

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

615 **Note:** The terms 'sustainability' and 'sustainable development' are used interchangeably in
616 the GRI Standards.

617 **value chain**

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

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

624 **Note 2:** The value chain includes the supply chain.

625 **vulnerable group**

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

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

636 Note: Vulnerabilities and impacts can differ by gender.

637 **waste**

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

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

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

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

645 **worker**

646 person that performs work for the organization

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

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

652

653 **worker representative**

654 person who is recognized as such under national law or practice, whether they are:

- 655 • a trade union representative, namely, a representative designated or elected by trade unions or
656 by members of such unions; or
- 657 • an elected representative, namely, a representative who is freely elected by the workers of the
658 undertaking in accordance with provisions of national laws, regulations, or collective agreements,
659 whose functions do not include activities which are recognized as the exclusive prerogative of
660 trade unions in the country concerned.

661 Source: International Labour Organization (ILO), *Workers' Representatives Convention*, 1971
662 (No. 135)

663 Bibliography

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

666 Authoritative instruments:

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692 *Preparedness and Response*, pp. 66-68, 2018.
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699 *Security*, 2020.
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701 *Good practice guidelines for incident management and emergency response personnel*, 2020.
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- 704 17. Organisation for Economic Co-operation and Development (OECD), *Guiding principles for*
705 *chemical accident prevention, preparedness and response*, 2023.
- 706 18. Organisation for Economic Co-operation and Development (OECD), *Managing Risks from Natural*
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708 *Authorities*, 2024.

- 709 19. Organisation for Economic Co-operation and Development (OECD), *Corporate governance for*
710 *process safety. Guidance for senior leaders in high hazard industries*, 2017.
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713 *Available Software*, 2023.
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715 *practices for Oil Terminals*, 2015.
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717 Disaster Risk Reduction, [https://www.undrr.org/understanding-disaster-](https://www.undrr.org/understanding-disaster-risk/terminology/hips/tl0030)
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