



GSSB Global
Sustainability
Standards Board

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Item 05 – GSSB Proposal for Developing a GRI Standard on Spills and Leaks

For GSSB discussion and approval

Date	11 January 2018
Meeting	25 January 2018
Project	Developing a GRI Standard on Spills and Leaks
Description	This paper sets out the draft proposal for developing a standalone GRI Standard on reporting spills and leaks and their impacts.

This document has been prepared by the GRI Standards Division. It is provided as a convenience to observers at meetings of the Global Sustainability Standards Board (GSSB), to assist them in following the Board's discussion. 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.

Project background

In October 2016, the GSSB initiated a project to review the *GRI 303: Water Standard* and effluents-related disclosures from the *GRI 306: Effluents and Waste Standard*. In the process of this revision, the PWG has decided not to include Disclosure 306-3 (Significant spills) in the revised *GRI 303 Water and Effluents Standard*, as not exclusively relevant to the topic of water and effluents. The PWG concluded that spills do not only have major impacts on marine ecosystems, but also on land and air.¹

In the *GRI Standards Glossary 2016*, a ‘spill’ is defined as “accidental release of a hazardous substance that can affect *human health, land, vegetation, water bodies, and ground water*”.² Disclosure 306-3 (Significant spills) suggests a classification of spills, which can be a) oil spills, b) fuel spills, c) spills of wastes, d) spills of chemicals, e) other spills – to be specified by the organization³. In marine environments, spills can occur due to releases of crude oil from drilling rigs, offshore oil platforms and wells or release of crude oil, natural gas, or fuel from vessels during their transportation. On land, oil may be spilled as the result of an accident at a platform, or a pipeline.⁴ At industrial chemical facilities or during transportation of chemicals, hazardous and toxic air pollutants can be released into air as the result of accidents or leaks.⁵ In addition, spills and leaks can cause fires and explosions, causing deaths and injuries to workers.

The Standards Division proposes to develop a standalone GRI Standard to report spills and leaks and their impacts. This proposal presents an overview of project objectives and scope, for discussion and approval by the GSSB.

Project objectives and scope

The GSSB will convene an ad hoc Technical Committee (TC), which will be responsible for developing the content for the new Standard. The drafting of text within the Standard will be carried out by the GRI Standards Division, and the GSSB will have oversight and final approval over the Standard before its release.

The primary objective of this project is to develop disclosures to report spills and leaks and their impacts. The second objective is to identify topics and corresponding existing GRI Standards that directly or indirectly relate to the topic of spills and leaks and that should therefore be cross-referenced with the newly developed Standard when reporting a material topic.

The overall scope of work includes reviewing the existing content related to spills and leaks (Disclosure 306-3 Significant spills) and creating new or deleting content in order to ensure that the new Standard allows to report impacts from spills and leaks, while remaining accessible and practicable for a global user base.

The development of the new Standard will also include developing requirements, recommendations, and/or guidance specifically related to reporting the management approach for spills and leaks. Any

¹ GSSB meeting 30 November 2017, Meeting Minutes, <https://www.youtube.com/watch?v=PREcii15JrM>, accessed on 4 January 2018.

² *GRI Standards Glossary 2016*, <https://www.globalreporting.org/standards/media/1035/gri-standards-glossary-2016.pdf#page=16>, accessed on 4 January 2018

³ *GRI 306: Effluents and Waste Standard 2016*, <https://www.globalreporting.org/standards/gri-standards-download-center/gri-306-effluents-and-waste/?page=9>, accessed on 4 January 2018.

⁴ International Union for Conservation of Nature (IUCN), Report of the Oil Spill Task Force, 2007, https://www.iucn.org/sites/dev/files/content/documents/oil_spill_task_force.pdf, accessed on 5 January 2018.

⁵ United Nations Environment Program (UNEP), *Global Chemicals Outlook*, 2013, http://web.unep.org/chemicalsandwaste/sites/unep.org.chemicalsandwaste/files/publications/GCO_web.pdf, accessed on 5 January 2018.

35 additional content in the management approach section is to be compatible for organizations to use
36 together with *GRI 103: Management Approach*.

37 The development of this new Standard is to be carried out within the existing structure and template
38 of the GRI topic-specific GRI Standards – for example, preserving the hierarchy of requirements,
39 recommendations, and guidance. The Standards Division will provide the Technical Committee with a
40 template structure to refer to in revising and creating the content.

41 The scope also includes identifying any other topics and corresponding GRI Standards that directly or
42 indirectly relate to the topic of spills and leaks and that should be cross-referenced with the newly
43 developed Standard, e.g., the revised *GRI 303: Water and Effluents*, *GRI 304: Biodiversity*, such that an
44 organization can either choose to report spills and leaks as a standalone topic or report only relevant
45 disclosures from the new Standard, depending on its material topic.

46 In support of the TC’s work, the GRI Standards Division will also share any comments received to the
47 draft Disclosure on Spills and leaks (as proposed in the updated *GRI 303* in the early phase of the
48 PWG’s revision) during the Public Comment Period held for the draft *GRI 303 Water and Effluents* in
49 2017.

50 Next Steps

51 The project follows the Due Process Protocol, the implementation of which will be overseen by the
52 Due Process Oversight Committee (DPOC). The DPOC has the mandate to assess whether due
53 process has been followed effectively by the GSSB in its standard-setting activities.

54 Project Commencement: This proposal has been prepared by the GRI Standards Division based on
55 research and on appropriate consultation within the Global Sustainability Standards Board (GSSB), to
56 be presented to the GSSB for approval, amendment or rejection. The project proposal will also be
57 circulated to the GRI Board and GRI Stakeholder Council to identify matters of possible relevance to
58 the project.

59 Appointment of the Technical Committee: The Standards Division expects to develop a Terms of
60 Reference for the TC by Q2 2018 (taking into account input from the GSSB, GRI Board and
61 Stakeholder Council) and to issue a call for nominations for PWG members in Q2 2018.

62 *Input requested from the GSSB*

Comments are invited on:

1. The project **objectives and scope** outlined in this draft proposal.
2. Recommendations on **developments, organizations or experts** which could be invited to join the Technical Committee.
3. Please also indicate if there are any GSSB members who would like to volunteer to be a **sponsor** for the project.