GRI Topic Standard Project for Pollution – Working group terms of reference

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Terms of Reference

These Terms of Reference outline the mandate of the Working Group for the GRI Topic Standard Project for Pollution, including its selection and appointment, primary objectives, and time commitments.

Background

The Global Sustainability Standards Board (GSSB), GRI's independent standard-setting body, has identified the set of Topic disclosures relating to pollution as priority standards for revision.

The objective of sustainability reporting using the GRI Standards is to provide transparency on how an organization contributes or aims to contribute to sustainable development. The GRI Standards enable an organization to publicly disclose its most significant impacts on the economy, environment, and people, including impacts on human rights, and how the organization manages these impacts.

The primary objective of this project is to review the existing portfolio of GRI pollution-related disclosures and develop a set of new disclosures and standards that represent internationally agreed best practices. The revision must also align with the recent developments and relevant authoritative intergovernmental instruments in the field of pollution. They are designed to enhance the global comparability and quality of information within the topic, thereby enabling greater transparency and accountability of organizations, and informed decision-making by stakeholders. It will be carried out following the GSSB Due Process Protocol.

See the project proposal and the elaborated scope in Appendix 4. Elaborated Scope for more information.

Mandate of the Pollution Working Group

Topic Standards are developed using multi-stakeholder expertise, authoritative intergovernmental instruments, and other relevant evidence. The Pollution Working Group is to contribute their expertise to the revision of existing pollution-related disclosures and the development of new ones. The overall work of the Working Group should support sustainability reporting as promoted by the GRI Sustainability Reporting Standards (GRI Standards).

Scope of work

The Pollution Working Group will be responsible for reviewing the existing pollution related disclosures and developing additional disclosures for the consideration of the GSSB.

The Working Group will be tasked with providing recommendations on:

- Revising the existing pollution-related content, including Disclosure 306-3 Significant spills of *GRI 306: Effluents and Waste 2016*, Disclosures 305-6 Emissions of ozone-depleting substances (ODS) and 305-7 Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions of *GRI 305: Emissions 2016*;
- Developing new pollution-related disclosures, requirements, recommendations, and guidance to address areas not currently covered by the Standards, and guidance to help organizations and stakeholders to navigate the disclosures and Standards relevant to pollution;
- Ensuring the revised disclosures are compatible for organizations to use together with GRI 1: Foundation 2021, GRI 2: General disclosures 2021 and that the management disclosures are compatible for organizations to use together with GRI 3: Material Topics 2021;
- Revising and updating the existing Bibliography related to pollution;

- Revising existing definitions in the GRI Standards Glossary and, where applicable, developing new ones;
- Ongoing alignment with the pollution-related topics in GRI Sector Standards during the development of the Topic Standard for pollution.

The Working Group may also provide recommendations on considerations that may be relevant to other GRI Topic Standards. Changes to the overarching GRI system of Standards, like the 'in accordance criteria', are not within the remit of the Working Group.

Responsibilities of other parties

The Standards Division is responsible for:

- Overall project management and ensuring compliance with the GSSB Due Process Protocol;
- Facilitating, providing logistical support and preparing materials for Working Group meetings;
- Maintaining an online collaboration platform for the Working Group;
- Engaging with the GSSB and other GRI Governance bodies;
- Engaging other experts and interested parties in a peer review and on an as needs basis;
- Coordinating public exposure of the draft Topic Standards, including collecting and summarizing feedback for consideration by the Working Group;
- Undertaking research to support the development of the Topic Standard(s); and
- Drafting the content of the Topic Standard(s).

The Standards Division will draft the Topic Standard(s) and other relevant deliverables in accordance with the recommendations of the Working Group. The content of the Topic Standard(s) will be drafted in accordance with template and house rules for terminology, style and presentation. The Working Group will not be responsible for editing the stylistic and grammatical presentation of deliverables. Such edits will be undertaken by the Standards Division to ensure consistency with existing GRI documents.

The GSSB votes on the approval of a draft of the Topic Standard(s) for public exposure and the final content of a Topic Standard(s). The GSSB will review the drafted contents and may ask the Pollution Working Group to conduct further research and/or develop the draft recommendations further. Working Group members should be committed to support the revision of draft contents in addition to the development of these contents. Further information on the role and authority of the GSSB can be found in the GSSB Due Process Protocol.

Additional considerations

The development of the Topic Standard(s) is to be carried out within the existing structure and template of the GRI Standards, including preserving the hierarchy, coherence and implementation approach of the GRI Standards. The content of Topic Standard(s) must be in line with the 'in accordance with'-model outlined in *GRI 1: Foundation 2021*.

The Pollution Working Group should aim to develop topic descriptions that are clear, consistent, and focused on impacts from a sustainable development perspective. Content should also seek to be in line with key authoritative intergovernmental instruments (such as instruments of the United Nations, and the OECD) and consider the content of other business and human rights reporting frameworks, such as the UN Guiding Principles Reporting Framework.

The discussions of the Working Group are confidential, but any recommendations made by the Working Group to the GSSB will be publicly available in accordance with the GSSB Due Process Protocol.

GRI will hold the copyright of any deliverables associated with the project.

Composition of the Pollution Working Group

It is anticipated that the Working Group will have approximately 15 members. The Working Group will aim to have at least one person drawn from each of the constituencies on which the membership of the GSSB is based: business enterprises, investment institutions, labor, civil society, and mediating institutions.

In addition, geographical, gender and cultural diversity will be considered.

Table 1: Descriptions of constituencies represented on the Working Group

Business enterprise	a) An enterprise (other than a mediating or investment institution) that has been established in order to generate a profit for the benefit of its investors or owners; or b) An organization representing the collective interests of those falling into category 'a'.
Investment institution	An enterprise that is primarily concerned with the direct or indirect, long-term investment of funds in business – including, but not limited to, asset owners, asset managers, development banks, exchanges, ratings agencies and market information brokers.
Labor	An organization established independently of employers and governments to represent the interests of workers.
Civil society	An organization established in order to promote or secure a public good relating to sustainability (environmental, social and governance) and that does not fall into any of the categories defined above.
Mediating institution	An individual or organization that provides goods and/or services associated with the reporting process and derives benefit from doing so.

A GSSB sponsor(s) may join Working Group meetings. For this project Rebeca Coriat and Anna Nefedova will be sponsors.

Selection criteria

In accordance with the GSSB Due Process Protocol, members of the Working Group are appointed by the GSSB. The principal criterion for selecting the Working Group is relevant knowledge and experience related to the impact of a broad range of sustainable development issues related to pollution.

Members must be able to ability to participate in Working Group meetings held in English and provide written English feedback when requested.

In addition, the following criteria will be considered:

- relevant knowledge of sustainability reporting related to an organization's pollution-related impact with, in particular, expertise in the areas of emissions of pollutants to air and soil, hazardous substances, and critical incident management;
- familiarity with the needs of users of sustainability reports;
- related experience with multi-stakeholder initiatives;
- understanding of and willingness to work in a consensus-based, multi-stakeholder working group.

N.b. Representatives of the labor constituency to GRI bodies and working groups are put forward by the Council of Global Unions (CGU).

Working Group commitments

Working Group members are expected to:

- act in an individual capacity, exclusively in the public interest, and according to due process as defined in the GSSB Due Process Protocol;
- review the materials provided by the Standards Division in advance of Working Group meetings, in order to be able to actively participate;
- provide timely feedback on documents or other materials distributed by the Standards Division;
- work in the manner that aims at achieving consensus.

The development of the Topic Standard(s) in the Pollution project is expected to take up to 24 months following the appointment of the Working Group. See the timeline included in Appendix 1. Proposed project timeline.

Working Group members commit to actively participate in the standards development, as described under Scope of work above. This includes attending meetings and reviewing the draft Topic Standard(s) and other related materials. It is estimated that this may result in up to 60 hours of time commitment across the project (excluding any necessary travel time).

Meetings and other engagement methods will vary depending on the needs of the Working Group and the project. Commonly used methods include full group meetings in-person and virtually, sub-group workshops, and use of digital content creation platforms. The use of these methods will also take into account any travel restrictions or risk factors.

Virtual meetings are normally held between 1.00-2:30 pm Central European Time (CET), so that members in most time zones can join. This will be adjusted based on the final geographical representation of the Working Group.

In the event of an in-person meeting, Working Group members will be asked to attend a two-day meeting in Amsterdam (excluding travel time).

See Appendix 2. Meeting schedule for the proposed meeting schedule and an itemized time commitment.

Working Group members volunteer their time. There is no fee or compensation associated with participation in the Working Group. Upon request, Working Group members will be eligible for travel and accommodation reimbursement for in-person meetings, in accordance with GRI policies.

Public communications protocol

Public communication on issues related to the activities of the Working Group and the development of the GRI Standards is the responsibility of the GSSB. Working Group members may publicly express their personal opinions and views but may not speak on behalf of the Working Group, GSSB or GRI.

The names and bios of members will be published on the GRI website. Members are welcome to publicize their participation in, and the activities of the Working Group, in channels such as press releases or on social media. Members are asked to work with the Standards Division or GRI's communication team to coordinate any such activity ahead of time.

Working Group members are advised to use the following when referring to their participation in this process:

"[name of member] has been appointed by the Global Sustainability Standards Board (GSSB), GRI's independent standard setting body, to serve on a Working Group to produce a Standard(s) for the Topic Project for Pollution."

How to apply

All interested experts will be invited to nominate themselves to be part of the Working Group, by submitting their CV and the application form to pollution@globalreporting.org, on Sunday 18 August 2024 the latest.

Interviews with candidates are planned for the period of 18 August 2024 – 19 September 2024. Proposed composition of the Pollution Working Group submitted to GSSB for approval on 15-16 October 2024. More information is available on the project website.

Appendix 1. Proposed project timeline

The commencement date of this project was 15 March 2024. Figure 1 provides an overview of the timing of each phase of the project.

The development of the Topic Standard(s) in the Pollution project is expected to take up to 24 months following the appointment of the Working Group, up until the GSSB approval of the set of final Standard(s). The alignment with Sector Standards is a additional step in the project, that falls outside the activities of the WG. More information is available in the project proposal

Figure 1: Pollution project timelines

Appendix 2. Meeting schedule

The following table outlines the minimum number of meetings expected to occur throughout the course of the project. Engagement as a Working Group is currently predicted to be predominantly virtual, however an in-person meeting may be planned and replace some virtual engagements. In this case, the Working Group will be provided with sufficient notice and scheduling will be subject to member availability.

Meeting	Time commitment	Approximate date
Working Group meeting 1	2-hour virtual meeting + 4 hours review of preparatory materials	December 2024
Working Group meeting 2	2-hour virtual meeting + 4 hours review of preparatory materials	February 2025
Working Group meeting 3	2-hour virtual meeting + 4 hours review of preparatory materials	April 2025
Working Group meeting 4	2-hour virtual meeting + 4 hours review of preparatory materials	June 2025
Working Group meeting 5	2-hour virtual meeting + 4 hours review of preparatory materials	March 2026
Working Group meeting 6	2-hour virtual meeting + 4 hours review of preparatory materials	May 2026
Working Group meeting 7	2-hour virtual meeting + 4 hours review of preparatory materials	June 2026
Working Group meeting 8	2-hour virtual meeting + 4 hours review of preparatory materials	September 2026

In addition to the meetings listed above, it is expected that the Working Group will participate in a survey following, review the draft Topic Standard in-full three times, twice prior to the public exposure and once following, and participate in stakeholder engagement activities during the public exposure period and to support the launch of the Standard as relevant.

Appendix 3. Code of Conduct

Experts participating in the development of GRI Standards commit to abiding by the principles and good practices outlined in this code of conduct.

Working in the public interest

Experts participating in development of GRI Standards do so for the benefit of the public, over and above the interests of any individual or organization. They commit to advancing Standards within their agreed scope and to not hinder their development.

Making decisions through consensus

Experts strive to make decisions by consensus, that is, to reach agreement by the majority of participants and to reduce or resolve conflicting arguments. Experts should aim to offer different options or alternative solutions when disagreeing with or challenging issues.

Behaving ethically

Experts commit to respecting others and their opinions and to conducting themselves in a professional manner. Experts should ensure that the views of all (including those whose first language is not English) are heard and understood.

Ensuring confidentiality

Expert meetings are held under the Chatham House Rule: 'When a meeting, or part thereof, is held under the Chatham House Rule, participants are free to use the information received, but neither the identity nor the affiliation of the speaker(s), nor that of any other participant, may be revealed.' Meeting materials are confidential; they can be shared with colleagues for input, but not with outside parties without prior permission from the GRI Standards Division.

Participating actively and effectively in meetings

Experts commit to actively participate in the standard development process (including in all meetings), and to work in accordance with the GSSB Due Process Protocol. Experts should aim to be concise and additive when contributing to discussions.

Appendix 4. Elaborated scope

GRI Topic Standard Project for Pollution – Elaborated scope

21 June 2024

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Background

Topic Standard Project for Pollution

The GSSB Work Program 2023-2025 foresees the start of a new Topic Standard Project for Pollution. It includes the revision of the existing Disclosures 305-6 Ozone-depleting substances, 305-7 NO_x, SO_x, and other significant air emissions, and Disclosure 306-3 Significant spills.

The project proposal was approved during the meeting on 14 March 2024, under the understanding that questions and comments will be addressed in the scoping process.

This document builds on the approved project proposal and elaborates on the scope. Firstly, it provides an overview of what pollution is, including the role of organizations in relation to pollution. Secondly, it explains how future disclosures related to pollution will be structured and the linkages with other GRI Standards.

Pollution

Due to human activity, pollution is pushing the planetary boundaries to a state where humanity can no longer thrive. The concept of 'planetary boundaries' presents nine indicators for the boundaries of planet Earth. Six of these have already been crossed,[1] and two of the boundaries, novel entities[2] and biochemical flows,[3] can be directly linked to pollution. The two other boundaries that can be directly linked to pollution, stratospheric ozone depletion[4] and atmospheric aerosol loading,[5] remain, and should remain, within limits.

Additionally, the achievement of the Sustainable Development Goals (SDGs) is affected by pollution. Most notably, SDG3 Good Health and Well-being, SDG6 Clean Water and Sanitation, SDG12 Responsible Consumption and Production, SDG14 Life Below Water, and SDG15 Life on Land are affected by pollution.

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[1] Richardson K, Steffen W, Lucht W, Bendtsen J, Cornell SE, Donges JF, Drüke M, Fetzer I, Bala G, von Bloh W, Feulner G, Fiedler S, Gerten D, Gleeson T, Hofmann M, Huiskamp W, Kummu M, Mohan C, Nogués-Bravo D, Petri S, Porkka M, Rahmstorf S, Schaphoff S, Thonicke K, Tobian A, Virkki V, Wang-Erlandsson L, Weber L, Rockström J., *Earth beyond six of nine planetary boundaries*, 2023.

[2] The control variable for Novel entities is the percentage of synthetic chemicals released to the environment without adequate safety testing.

[3] The control variables for biochemical flows are Phosphate global: P flow from freshwater systems into the ocean; regional: P flow from fertilizers to erodible soils (Tg of P year−1), and Nitrogen global: industrial and intentional fixation of N (Tg of N year−1).

[4] The control variable for Stratospheric ozone depletion is Stratospheric O_3 concentration via the release of gaseous halocarbon compounds from industry and other human activities.

[5] The control variable for Atmospheric aerosol loading is Aerosol optical depth (AOD). AOD can come from pollution from factories but also dust, wildfires etc. Source: Nasa, Aerosol Optical Depth, https://earthobservatory.nasa.gov/global-maps/MODAL2_M_AER_OD, accessed on 1 April 2024.

The UN Statistics Division Environment Glossary states that pollution is the '1. presence of substances and heat in environmental media (air, water, land) whose nature, location, or quantity produces undesirable environmental effects; 2. activity that generates pollutants'.[6] The same Glossary defines pollutant (or contaminant) as 'any physical, chemical, biological or radiologic substance or matter that has an adverse effect on air, water, land/soil or biota'.

Human activity, including activities by organizations, plays a role in respecting the boundaries of planet Earth and achieving the SDGs. Human activities as a source of pollution can be linked to a wide variety of activities, such as engine combustion, discharge of toxic wastewater, use of pesticides, and spills. Additionally, products containing chemicals of concern, such as plastics or other hazardous substances, can pollute if not appropriately managed.[7] Reporting about pollution allows organizations and their stakeholders to understand and manage the related impacts.

Primary pollutants, including emissions from human activities, are emitted directly from a source. Examples of primary pollutants are heavy metals, pesticides, pharmaceuticals, plastics, noise, smell, and vibrations. Primary pollutants can undergo a chemical transformation into secondary pollutants. For example, ground-level ozone is a gas that forms above the earth's surface. Ground-level ozone is formed when the primary pollutants, nitrogen oxides (NOx), and volatile organic compounds (VOC) react in sunlight and stagnant air.[8] Weather and topography influence the dispersion and concentration of pollutants. See Figure 1 below for an illustration of the pollution pathway, including causes and exposure.

[6] UN, department for economic and social information and policy analysis, *Glossary of Environment Statistics*, 1997.

[7] United Nations Environment Programme (UNEP), *Towards a pollution-free planet background report*, 2017.

[8] Government of Canada, Common air pollutants: ground-level ozone, https://www.canada.ca/en/environment-climate-change/services/air-pollution/pollutants/common-contaminants/ground-level-ozone.html, accessed on 1 April 2024.

Figure 1. Pollution to air, water and soil

Role of organizations: operations, products and services

The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct mention that enterprises can be involved in air, water, and soil pollution. The Guidelines set out the expectation that enterprises should 'avoid and address adverse environmental impacts and contribute to […] pollution prevention, reduction and control'.[9]

Organizations contribute to pollution through their operations, products, and services, including their upstream supply chains and downstream entities. Through due diligence, 'an organization identifies, prevents, mitigates, and accounts for how it addresses its actual and potential negative impacts on the economy, environment, and people, including impacts on their human rights'.[10] This includes its own activities and those of its business partners that can be directly linked to the organization.

Organizational activities can be directly linked to the emissions of primary pollutants in their operations, products, and services. The Topics Standard Project for Pollution will focus on an organization's operations, products, and services, including supply chains and downstream entities.

GRI 301: Materials 2016 and *GRI: 306 Waste 2020* include elements of a circular economy, which is an approach to managing pollution by products and services. The revision of *GRI 301 (2016)* and *GRI*

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[9] Organisation for Economic Co-operation and Development (OECD), *OECD Guidelines for Multinational Enterprises on Responsible Business Conduct*, 2023.

[10] *GRI 1: Foundation 2021.*

306 (2020) is foreseen in the Topic Standard Project for Circularity and Material Resources. These Standards will not be revised as part of the Topic Standard Project for Pollution but are acknowledged as relevant to reporting on pollution.

Structure of the Disclosures

The topic of pollution is broad. Aspects of pollution can be found across different GRI Standards. Reporting organizations might need to use disclosures from different Standards to report on their impacts related to pollution.

The project will revise selected existing pollution-related disclosures and develop new ones for identified gaps. These disclosures will be incorporated into one or more Standard(s). An additional document will be developed to provide an overview of all pollution-related disclosures in GRI Standards.

The project proposes to develop the following:

- Disclosure(s) on non-GHG emissions to air. This is based on the revision of Disclosure 305-6 Ozone-depleting substances and Disclosure 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions in *GRI 305: Emissions 2016*.
- Disclosure(s) on emissions to soil. This is a new disclosure.
- Disclosure(s) on critical incidents. This will include the revision of Disclosure GRI 306-3 Significant spills in *GRI 306: Effluents and Waste 2016*.
- Whitepaper/guidance/Standard Interpretation on GRI Standards and how to report on pollution. This document will provide an overview of pollution-related disclosures across various GRI Standards. These disclosures can be part of the project, e.g., the revised Disclosure 305-7, but can also be found in GRI Standards that are not part of the project, e.g., Disclosure 303-4 Water discharge. Reporters can use this document to navigate GRI Standards for reporting on pollution-related impacts. This document will also support stakeholders of organizations, such as local communities, in their understanding of what can be expected to be reported concerning pollution.

The following information informs the elements of pollution-related disclosures:

- Part of the definition of pollution is emissions to water. These emissions can be reported with *GRI 303: Water and Effluents 2018*. Specifically, Disclosures 303-1 Interactions with water as a shared resource, 303-2 Management of water discharge-related impacts, and 303-4 Water discharge are relevant to pollution. However, these Standards also address other factors that impact the availability and quality of water, i.e., water withdrawal and consumption. For reporting organizations and their stakeholders, it is helpful to understand all the factors that can have impacts on the availability of clean water. In the GSSB Work Program 2023-2025, the revision of *GRI 303: Water and Effluents 2018* is not mentioned as part of the Topic

Standard Project for Pollution. Therefore, this Standard's revision is not considered part of the Topic Standard Project for Pollution. Organizations can currently use GRI 303 to report on water pollution.

- Critical incidents might be the cause of pollution, but they also might not have a polluting effect. The disclosure(s) allows organizations to report on critical incidents that fit their circumstances. Explicit references to related Standards, such as *GRI 403: Occupational Health and Safety 2018*, can be considered for inclusion during the disclosure(s) development.

- The structure prevents a complete overhaul of existing GRI Standards, with the risk of taking out disclosures and having 'leftover' disclosures.

- The standards in the project will include reporting pollution related to operations (facilities), products, and services, including in supply chains and downstream entities. Emissions linked to products and services addressed by the circular economy approach will become part of the revision of *GRI 301: Materials 2016* and *GRI 306: Waste 2020*.

Figure 2 illustrates an overview of Standards directly related to reporting on pollution.

Figure 2: Overview of (future) pollution-related GRI Topic Standards/disclosures

Linked GRI Standards

Other GRI Standards can be linked to the topic of pollution because, for example, they are used to report on the effect of pollution (or exposure, see Figure 1). See Figure 3 for an overview of Standards related to the topic of pollution. They can be considered for reference in pollution-related disclosures.[11]

GRI 403: Occupational Health and Safety (OHS) 2018 is relevant as a polluted working environment and unhealthy levels of air from regular operations can affect workers' health. A critical incident like an oil spill can also cause an unhealthy environment. Additionally, these local emissions can impact local communities and Indigenous Peoples. Reporters can use *GRI 413: Local Communities 2016* and *GRI 411: Rights of Indigenous Peoples 2016* to report on this topic.

If a spill or leakage is created by sabotage, organizations might find the topic of security practices material. *GRI 410: Security Practices 2016* allows organizations to report on this topic.

GRI 101: Biodiversity 2024 refers to pollution as a driver for biodiversity loss. It directly refers to Disclosure 305-7 NO_x, SO_x, and other significant air emissions in *GRI 305: Emissions 2016* and Disclosure 306-3 Significant spills in *GRI 306: Effluents and Waste 2016*. It also refers to Disclosure 303-4 Waste discharge in *GRI 303: Water and Effluents 2018* to report on pollution to water and soil. An organization can also use this *GRI 101* to report how it has managed its impact on biodiversity.
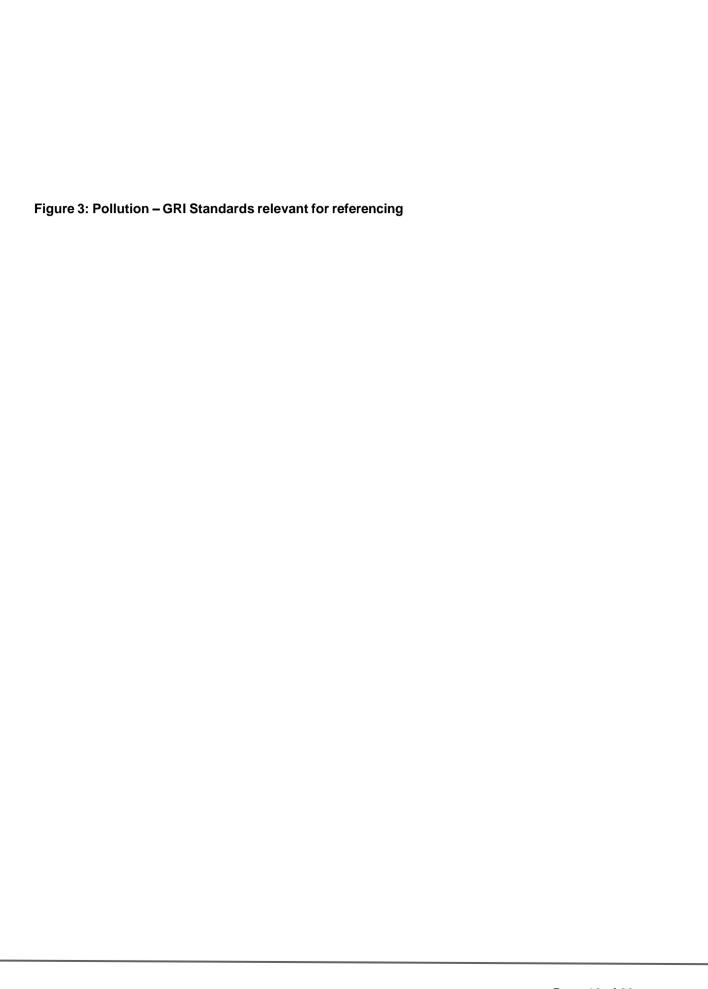
Pollution takes place in the entire value chain of organizations. *GRI 204: Procurement 2016* and *GRI 308: Supplier Environmental Assessment 2016* informs organizations on reporting its management of suppliers.

The GRI Topic Standard for Climate Change, currently under revision, refers to pollution among the environmental impacts associated with the organization's transition and adaptation plans, along with the use of GHG removals and carbon credits.

GRI 416 Customer Health and safety 2016 and *GRI 417 Labelling and marketing 2016* include references to environmental impacts. These Standards can be considered for referencing too.

Lastly, Disclosure 2-25 Processes to remediate negative impacts, Disclosure 2-26 Mechanisms for seeking advice and raising concerns and Disclosure 2-27 Compliance with laws and regulations in *GRI 2: General disclosures 2021* can be considered when developing the pollution-related disclosures.

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[11] GRI Topic Standards refer to each other where relevant. For example, the guidance of Disclosure 101-6-c refers to Disclosure 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions in GRI 305: Emissions 2016.

Figure 3: Pollution – GRI Standards relevant for referencing

Annex Definitions

- **Pollution**: 1. presence of substances and heat in environmental media (air, water, land) whose nature, location, or quantity produces undesirable environmental effects; 2. activity that generates pollutants

  Source: UN Statistics Division Environment Glossary
- **Contaminant**: any physical, chemical, biological or radiologic substance or matter that has an adverse effect on air, water, land/soil or biota. The term is frequently used synonymously with pollutant.
  - NB: the project will continue with the word pollutant.

  Source: UN Statistics Division Environment Glossary
- **Primary pollutant**: pollutant that is emitted directly from source to a medium

  Source: adapted from: UNEP, Towards a Pollution-Free Planet, 2017

- **Value chain:** range of activities carried out by the organization, and by entities upstream and downstream from the organization, to bring the organization's products or services from their conception to their end use
  - Note 1: Entities upstream from the organization (e.g., suppliers) provide products or services that are used in the development of the organization's own products or services. Entities downstream from the organization (e.g., distributors, customers) receive products or services from the organization.
  - Note 2: The value chain includes the supply chain.

  Source: *GRI Standards Glossary 2021*
- **Circular economy:** A systems solution framework that tackles global challenges like climate change, biodiversity loss, waste, and pollution. It is based on three principles, driven by design: eliminate waste and pollution, circulate products and materials (at their highest value), and regenerate nature.

  Source: Ellen McArthur Foundation
- **Circularity measures:** measures taken to retain the value of products, materials, and resources and redirect them back to use for as long as possible with the lowest carbon and resource footprint possible, such that fewer raw materials and resources are extracted and waste generation is prevented.

  Source: *GRI Standards Glossary 2021*