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# Item 02 – Discussion paper GSSB draft Work Program 2023-2025

## For GSSB discussion

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<b>Date</b>	4 October 2022
<b>Meeting</b>	18 and 19 October 2022
<b>Project</b>	GSSB Work Program 2023-2025
<b>Description</b>	<p>This paper sets out the elements of the draft GSSB Work Program 2023-2025 for discussion at the GSSB meeting in October 2022.</p> <p>This document includes input from the Standards Division, Sector Program recommendations, and Stakeholder recommendations as presented in the 2022 GSSB meetings.</p>

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This document has been prepared by the GRI Standards Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit [www.globalreporting.org](http://www.globalreporting.org).



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# Preamble

The new Global Sustainability Standards Board (GSSB) Work Program 2023-2025 builds upon the achievement of the period 2020-2022. The interest in sustainability reporting is still increasing and the number of mandatory and voluntary policy instruments that either require or encourage organizations to report sustainability-related information continues to rise. Over the past years GRI and GSSB have invested substantial time and resources in alignment of international and global sustainability reporting standards. This resulted in strong cooperations with EFRAG and the International Sustainability Standards Board (ISSB).

We worked closely together with the European Financial Reporting Advisory Group (EFRAG) Project Task Force on European sustainability reporting standards (PTF-ESRS) working towards international sustainability reporting convergence. This experience has also strengthened our commitment to remain engaged with EFRAG post PTF.

GRI and the IFRS Foundation signed a collaboration agreement under which the GSSB and ISSB agreed to coordinate our respective work programs and standard-setting activities.

The cooperation between GRI and the IFRS Foundation is a strong signal to capital markets and society that a comprehensive reporting system, which combines financial and impact materiality for sustainability reporting, is possible on a global scale. Aligning GSSB established and widely adopted standards for sustainability impacts with the investor-focused standards being developed by the ISSB will benefit both companies and investors, as well as a wide range of stakeholders around the world. These collaborations with partners will be part of the next GSSB work program. Throughout 2022, key stakeholders and institutions from different constituencies have shared their relevant perspectives on what should be considered in the next GSSB work program period.

## Vision

The GSSB strongly believes in a vision of a single, coherent global set of sustainability reporting standards alongside, and interconnected to, the established international financial reporting regime.

The GSSB is committed to playing a leadership role in the consolidation of efforts that are underway. Through its independent multi-stakeholder standard-setting activities, the GSSB aims to reduce the burden on reporting organizations and facilitate an informed dialogue and decision-making based on consistent and comparable information.

As the entity responsible for maintaining the world's most widely used and comprehensive sustainability reporting standards, the GSSB acknowledges its central role and responsibility to contribute to a global reporting regime which combines GRI standards for sustainability impacts with the investor-focused standards being developed by the ISSB. The GSSB stays committed to an effective future sustainability reporting regime and one that supports the public interest in addressing the mounting global sustainable development challenges.

## Strategy

To accomplish the vision an ambitious work program for 2023 to 2025 is developed to ensure the acceleration in the frequency of delivering and publishing new and revised GRI Standards. The GSSB will ensure that all its standard-setting activities are organized to achieve tangible and practical convergence of all leading standards, frameworks, and similar initiatives. All standards projects are designed to deliver on this vision, with the explicit commitment to collaborate with the relevant standard setters and frameworks.

# Introduction

The Global Sustainability Standards Board is responsible for setting the globally accepted standards for sustainability reporting – the GRI Sustainability Reporting Standards (GRI Standards).

Established as an independent governance body under the auspices of GRI, the GSSB is formed of 15 members representing a wide range of expertise and multi-stakeholder perspectives on sustainability reporting. The GSSB operates under the [GSSB Terms of Reference](#) to oversee the development of the GRI Standards according to a formally defined [due process](#).

The GSSB works exclusively in the public interest and according to the vision and mission of GRI.

This document outlines all the elements of the draft work program of the GSSB for the years 2023 to 2025. The draft work program in Annex 1 represents a summary.

The GSSB will publish and update a project schedule annually between 2023 and 2025 on the [GSSB website](#).

Based on the priorities identified by the GSSB, the Standards Division will undertake this work in line with the [Due Process Protocol](#).

## Elements GSSB Work Program 2023-2025

The Work Program 2023-2025 is based on internal and external stakeholders' feedback to the GSSB, public consultations, and Sector Program recommendations to the GSSB.

It covers a list of priorities for the next three years, which will be explained in more detail in this document, including:

- Revision of Topic Standards
- Development of new Sector Standards (according to the GSSB Sector program)
- Development of new Topic Standards
- Research program for both Sector and Topic Standards
- Translations of new and revised Topic Standards and adapted Sector Standards
- Joint standards development projects/programs with other organizations like IFRS/ISSB and EFRAG (incl. research) and collaborations like with OECD and ILO
- New revision process to preserve the linkage between Sector and Topic Standards

Strategic GSSB decisions to be made are the basis for the direction and ambition of the above-mentioned priorities, like:

- The pace of Sector Standards development for at least 40 priority sectors
- Periodical revision process for the entire GSSB standards portfolio to be developed
- Development of new Topic Standards required to address topics not covered by the GRI Standards, including those identified through the Sector Program
- (Future) cooperation with standards-setting organizations like IFRS/ISSB, EFRAG as OECD, or ILO.

# Revision of Topic Standards

The GSSB is committed to revising all existing GRI Standards periodically to guarantee that they are up to date, continue to promote the public interest and represent a globally relevant consensus that has been validated through a multi-stakeholder process.

As a result, by the end of 2025, all existing GRI Topic Standards will have been revised or will be under revision.

The GSSB will identify the priorities for the yearly review based on stakeholder feedback, including through the GSSB's public consultations on the work program and research carried out by the Standards Division and third parties. In all cases, the GSSB will identify the most pressing needs and the most promising opportunities to effect convergence and harmonization among sustainability reporting standards, frameworks, and similar initiatives.

The projects (see Table 1) that are being worked on, or have already been prioritized by the GSSB, will also be part of the next work program. These include the revision of:

- *GRI 304: Biodiversity 2016* – revision is ongoing, from 2022 until 2023;
- Labor-related Topic Standards – revision started in 2022 and will continue until 2025;
- Climate change-related Topic Standards – project proposal in 2022, revision until 2024.

**Table 1: Topic Standard projects from 2022 that are continued in the work program 2023-2025**

Topic		Status
Biodiversity	GRI 304: Biodiversity 2016	Public Comment Period start December 2022
Labor	Revision program including GRI 202: Market Presence 2016 (Disclosure 202-1) GRI 401: Employment 2016 GRI 402: Labor/Management Relations 2016 GRI 404: Training and Education 2016 GRI 405: Diversity and Equal Opportunity 2016 GRI 406: Non-discrimination 2016 (TBD) GRI 407: Freedom of Association and Collective Bargaining 2016 GRI 408: Child Labor 2016 GRI 409: Forced or Compulsory Labor 2016 GRI 414: Supplier Social Assessment 2016 (TBD)	Program started Q3 2022 Advisory Group recruitment ongoing
Climate Change	GRI 302: Energy 2016 GRI 305: Emissions 2016 GRI 201: Economic Performance 2016 (Disclosure 201-2)	Draft Proposal GSSB December 2022
Critical incident management	GSSB priority for new Topic Standard (GRI 306: Effluents and Waste 2016: Disclosure 306-3)	Start upon resource availability

The GSSB prioritizes the start of the following topics in the new work program based on the availability of resources:

- Spills and leaks (Critical incident management)

In October 2016, the GSSB initiated a project to revise *GRI 303: Water 2016 and the effluents* related disclosures from *GRI 306: Effluents and Waste 2016*. In this revision, it was decided not to include Disclosure 306-3 Significant spills in the revised *GRI 303: Water and Effluents 2018*, as it was not exclusively relevant to the topic of water and effluents.

The Standards Division proposed to develop a new standalone GRI Topic Standard to report spills and leaks and their impacts, after which the *GRI 306: Effluent and Waste 2016* will be withdrawn. Based on research and feedback from the GRI Sector Program, it is proposed to enlarge the scope to Critical Incident Management.<sup>1</sup>

- Economic impacts

The revision of *GRI 201: Economic Performance 2016*, *GRI 202: Market Presence 2016*, and *GRI 203: Indirect Economic Impacts 2016* was prioritized by the GSSB in the previous work program based on the feedback of reporters who indicated that the current disclosures are unclear and inconsistently interpreted and would benefit from a thorough content review.<sup>2</sup>

The labor-related disclosure of *GRI 202: Market Presence 2016* will be revised in the labor project, and the climate-related disclosure of *GRI 201: Economic Performance 2016* will be revised in the climate project. It is, therefore, the right moment to revise the economic-related disclosures in close cooperation with the labor and climate change project.

Based on initial research by the Standards Division, various topics could fall within the scope of the economic impacts project. These include:

- impacts of organizations on local labor markets, including job creation
- impacts on poverty alleviation, for example, through community development
- monetary flows into local economies, including local procurement
- investment in infrastructure and services, often tied in with community investment
- securing livelihoods impacts of business models, for example, employee-owned businesses and social enterprises
- economic contributions of an organization's products and services
- externalities, for example, impacts of investment decisions

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<sup>1</sup> [https://www.globalreporting.org/standards/media/1789/item\\_05\\_-\\_gssb\\_project\\_proposal\\_on\\_spills\\_and\\_leaks.pdf](https://www.globalreporting.org/standards/media/1789/item_05_-_gssb_project_proposal_on_spills_and_leaks.pdf);  
<https://www.globalreporting.org/media/bgwf4s1g/item-04-gri-sector-standards-project-for-oil-and-gas-input-on-gri-topic-standards.pdf>

<sup>2</sup> <https://www.globalreporting.org/standards/media/1485/item-03-final-project-proposal-for-review-of-gri-201-202-203.pdf>

Table 2 provides the general outlook for the revision of Topic Standards by year.

**Table 2: Topic Standards revision pipeline**

Recently Published	Ongoing Revisions 2022	2023-2025
GRI 303: Water and Effluents 2018	304 Biodiversity	201 Economic Performance (Disclosures 201-1, 201-3 and 201-4)
GRI 403: Occupational Health and Safety 2018	302 Energy	202 Market Presence (Disclosure 202-2)
GRI 207: Tax 2019	305 Emissions	203 Indirect Economic Impacts
GRI 306: Waste 2020	xxx Climate Change	204 Procurement Practices
	201 Economic Performance (Disclosure 201-2)	205 Anti-corruption
	202 Market Presence (Disclosure 202-1)	206 Anti-competitive Behaviour
	401 Employment	301 Materials
	402 Labor/Management Relations	308 Supplier Environmental Assessment
	404 Training and Education	406 Non-discrimination
	406 Non-discrimination (TBD)	410 Security Practices
	407 Freedom of Association and Collective Bargaining	411 Rights of Indigenous Peoples
	407 Freedom of Association and Collective Bargaining	413 Local Communities
	408 Child Labor	415 Public Policy
	409 Forced or Compulsory Labor	416 Customer Health and Safety
	414 Supplier Social Assessment	417 Marketing and Labeling
		418 Customer Privacy
		Spills and Leaks – Critical Incident Management (GRI 306: Effluents and Waste 2016: Disclosure 306-3)

Climate

Labor



# Development of new Topic and Sector Standards

The GSSB's ambition is to ensure that the GRI Standards reflect the ongoing progression of the sustainable development agenda, that they are responsive to stakeholder expectations, and that they continue to promote the public interest.

Therefore, part of the GSSB work program is to identify, initiate and prioritize the development of new Standards.

Priorities for the development of Standards are identified by the GSSB based on stakeholder feedback received, including through the GSSB's public consultations on the work program, as well as through research carried out by the Standards Division and third parties.

New Topic Standards might be required to address topics not covered by the GRI Standards, including those identified through the Sector Program.,

In all cases, the GSSB will identify the most pressing needs and the most promising opportunities to effect convergence and harmonization among sustainability reporting standards, frameworks, and similar initiatives.

## Sector Program

Sustainability reporting by organizations operating within specific sectors has not consistently addressed their most significant impacts. The GSSB has commenced the [GRI Sector Program](#) to develop GRI Sector Standards to address this issue.

To report in accordance with the 2021 GRI Universal Standards, effective on 1 January 2023, an organization is required to use the applicable GRI Sector Standards, if available.

The development of Sector Standards is undertaken in line with the [Program description](#) and list of sectors [Note: a revised list of sectors has been submitted to the GSSB for approval in the October meeting. If approved, this will be published along with this draft Work Program. Following approval, a link will be included.]

The GRI Sector Program aims to cover around 40 high-impact sectors. Sectors are prioritized based primarily on their sustainability impacts. This takes into account the significance of the sector's impacts, the size of the sector, the sector's distribution around the world, and the number of organizations from that sector that are likely to use the GRI Standards. Other criteria for prioritizing a sector include utilizing learnings and synergies from other recently developed GRI Sector Standards.

The list of sectors may be refined throughout this Work Program. Future revisions of the list will be discussed in the public GSSB meetings and published on the GSSB website.

Following the completion of the pilot projects for the Sector Program on oil, gas, coal, agriculture, aquaculture, and fishing, work has commenced on *Priority Group 1: Basic Materials and Needs*.

Table 3 lists the Sector Standards projects that have commenced in 2022 and will continue into the period covered by this work program.

**Table 3: Sector Standard projects from 2022 that are continued in the work program 2023-2025**  
**[Note: this table will be updated prior to release for consultation]**

Sector	Status
Mining	Exposure draft currently being developed and expected to be submitted for approval to be released for public exposure at the end of 2022.
Food and beverages	Project proposal approved; an open call for the working group is expected to commence before end of 2022.
Textiles and apparel	Project proposal approved; an open call for the working group is expected to commence before end of 2022.
Banks	To be covered under the Sector Standard Project for Financial Services; Draft project proposal expected to be approved before end of 2022.
Insurance	To be covered under the Sector Standard Project for Financial Services; Draft project proposal expected to be approved before end of 2022.
Capital markets	To be covered under the Sector Standard Project for Financial Services; Draft project proposal expected to be approved before end of 2022.

The plan is to commence the development of Standards for all priority group 1 sectors during the time covered by this Work Program. In addition to those already underway, projects for utilities, renewable energy, forestry, and metal processing will also commence.

Table 4 outlines the complete list of Sector Standards that will be under development during this Work Program.

**Table 4: Sector Standards development pipeline<sup>3</sup>**

Recently published	Ongoing	To be started during 2023-2025
<i>GRI 11: Oil and Gas Sector 2021</i>	Mining	Utilities
<i>GRI 12: Coal Sector 2022</i>	Food and beverages	Renewable energy
<i>GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022</i>	Textiles and apparel	Forestry
	Banks	Metal processing
	Insurance	
	Capital markets	

<sup>3</sup> The scope and names of individual sectors may be adjusted as a result of research and stakeholder input at the commencement and throughout the development of each sector project.

In 2024, the potential to expand the number of Sector Standards developed simultaneously will be assessed. This may result in the commencement of Standards for sectors in *Priority Group 2: Industrial*.

## New Topic Standards

The following inputs have been gathered to date by the GSSB to inform the development of new Topic Standards.

### Stakeholder feedback during GSSB meetings 2022

As part of our multi-stakeholder consultation process, the GSSB invites and receives input from stakeholders recommending future efforts in the standard setting area, particularly for the GSSB work program 2023-2025. This feedback will also be input to the revision of existing and development of new GRI Standards.

In 2022 the following topics were presented to the GSSB:

- **Anti-corruption**

Transparency International UK invited GSSB and GRI to review the anti-corruption standards in light of corporate transparency, research, and guidance. Transparency International UK has found that while transparency is becoming a norm in the corporate world, meaningful disclosures remain limited, particularly in governance and anti-corruption. In a gap analysis conducted between open business principles and GRI principles, findings suggest that GRI is strong on tax disclosures, including country-by-country reporting. However, the following areas require improvement: organizational structure transparency and beneficial ownership transparency. There is also room for improvement in corporate political engagement transparency (*GRI 415*) and anti-corruption program transparency (*GRI 205*).

- **Children's rights**

UNICEF invited the GSSB to put more effort into changing the child rights focus in our GRI Standards. UNICEF has been working specifically on children's rights and how they relate to business. It looks at aspects such as parents' working conditions, workplace breastfeeding, online safety, and community and environment. Other issues include land use, relocation of communities, access to schools, and healthcare. A child rights lens on sustainability can help to understand the root causes and the impacts of business. Why children? Children are marginalized and vulnerable and therefore disproportionately impacted; child labor is on the rise; two-thirds of children suffer physical abuse, 260 million are not in school; while physical stunting impacts 150 million children. Stunting results from early life malnutrition and has high healthcare costs. Malnutrition costs the global economy \$3.5 trillion per year. Universal breastfeeding alone can save \$300 billion. Family-friendly policies look at three areas: time, resources, and services. UNICEF has evidence, guidance, and tools that map to GRI and can help inform child rights disclosure. From its research, UNICEF found that most companies surveyed used GRI Standards, which led UNICEF and GRI to work together. UNICEF Working Paper (2012) – the reporting on child rights has not progressed since due to a lack of balance, not systematic, not holistic, and often focusing only on positive reporting. A new study was published in 2022 and shared with GRI.

- **Animal welfare**

Mercy for Animals invited the GSSB to develop relevant GRI Standards to ensure more corporate attention to animal welfare in supply chains, creating species-specific standards, and establishing more quantitative reporting. The use of animals in the supply chain is ubiquitous: 1.2-2.7 trillion aquatic animals are used for feed, over 60 billion land animals are used for food, and over 192 million animals are used for scientific research. Business considerations include how animal

welfare, corporate procurement policies, and external stakeholder responses influence one another. The increasing prevalence of meaningful public commitments to animal welfare and global progress reporting are steps in the right direction.

- **International humanitarian law (IHL)**

Australian Red Cross and RMIT University presented the possibility of integrating international humanitarian law into GRI Standards and guidance: A recommendation is to develop a topic-specific IHL standard as a natural continuation of GRI's commitment to strengthening human rights-related standards to reflect the increased attention given to conflict settings. In the interim, the following actions are for consideration: a commitment to research into the relevance of IHL to responsible business practices; a gap analysis of existing GRI Standards to identify potential areas for IHL inclusion; the development of practical guidance on IHL for reporting; the inclusion of IHL into education and training for businesses, including in relevant GRI Academy courses; and strengthening of other relevant GRI Standards' conflict sensitivity.

- **Living wage and living income**

ISEAL, on behalf of the Living Income Community of Practice, presented their considerations as input to the GSSB work program 2023-2025. Living wage applies to an individual worker in any sector; living income applies to a household, usually in an agricultural context. The living income benchmark estimates the cost of a basic and decent standard of living for a household. The living wage is the cost of a decent standard of living for a family. Adoption of the living income and living wage concepts is growing; for example, many companies and investors use the concepts to frame and inform strategies and make commitments. Living income was high on the agenda at the 2021 UN Food Systems Summit. For GRI's consideration, it is important to note that while living wage and living income are highly material in most sectors, the two concepts pose different challenges in measurement. Measurement and reporting on living wage and living income should be truthful and meaningful, designed to incentivize investment and drive impact.

- **Land acquisition and involuntary resettlement (land rights)**

The International Finance Corporation (IFC) presented their considerations as input to the GSSB work program 2023-2025 on transparency related to land acquisition and resettlement

The *IFC Performance Standard 5: Land Acquisition and Involuntary Resettlement (PS5)* is a key reference in *GRI 11: Oil and Gas Sector 2021* and *GRI 12: Coal Sector 2022*. PS5 applies to cases where land is acquired through expropriation or compulsory legal procedures, lands acquired through negotiations with owners where expropriation is possible, and involuntary restrictions on land use or access to resources for local communities. PS5 also includes community engagement and grievance mechanisms as a part of its guidance, with reference to decision-making processes, transparent disclosures, and additional provisions for consultations with indigenous peoples.

PS5's recommendations on resettlement and livelihood restoration planning include conducting a census, developing a resettlement framework with room for expansion, and monitoring implementation. Further information was provided about potential indicators, including the number of persons displaced, the amount of land impacted, and the number of displaced persons with livelihoods restored.

## **Sector Program inputs to the GSSB**

Along with developing GRI Sector Standards, the GRI Sector Program supports the enhancement and expansion of the GRI Standards by bringing to the surface issues not previously covered in the GRI Standards.

As part of each Sector Standards project, feedback and recommendations related to the development of a new Standard or the revision of existing ones are collated throughout the project. These are submitted to the GSSB for consideration and prioritized during the regular revision of the GSSB work program.

Feedback collected during the development of *GRI 11: Oil and Gas Sector 2021*, *GRI 12: Coal Sector 2022*, and *GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022* were submitted to the GSSB at the end of each project in the form of the following reports:

- [GRI Sector Standards Project for Oil and Gas - Input on GRI Topic Standards](#)
- [GRI Sector Standard Project for Coal - Input on GRI Topic Standards](#)
- [GRI Sector Standard Project for Agriculture, Aquaculture and Fishing - Input on GRI Topic Standards](#)

Annex 2 of this document summarizes the topics included in the first three Sector Standards for which there is no corresponding or closely related GRI Topic Standard. It also includes topics in which disclosure gaps were identified that are highly relevant but likely not to be unique to the sector. Of the topics without a corresponding or closely related GRI Topic Standard, 'Climate adaptation and resilience' and 'Land and resource rights' were included in all three published Sector Standards. At the same time, 'Rights of indigenous peoples' had substantial additional reporting for all three.

The Oil, Gas and Coal Working Group focused much of its attention on climate change-related reporting. They consistently advocated for enhanced reporting on climate resilience, adaptation, and transition. It was concluded that climate change, particularly the transition to a low-carbon economy, is the single most important issue for these sectors, and the existing reporting under the GRI Standards was identified as insufficient. They specified that there is a stakeholder expectation to see reporting on aspects such as board responsibility for climate change, setting emissions targets, investment in emissions-intensive activities, climate change-related lobbying, and consideration of a just transition.

On the other hand, the Agriculture, Aquaculture and Fishing Working Group identified areas for refinement when reporting on natural ecosystem conservation and impacts on communities, particularly rural or low socio-economic communities or those that rely on natural resources. Their recommendations also suggest an alignment of scopes across employment topics. This includes the consistent coverage of workers and employees and the potential for other under-represented or marginalized groups to be part of disclosures focused on equity measures where relevant.

Other feedback from the Oil, Gas and Coal Working Group suggested that there are gaps in the GRI Standards in terms of reporting on cybersecurity and data privacy, and the payments to, and contractual arrangements between organizations and, governments. Comments arising from working group members and collected during the public exposure of all three Standards referenced some challenges in reporting consistently and completely on impacts experienced by local communities, on issues of diversity and discrimination, and on impacts felt uniquely or more severely by women. The highest volume of comments collected during the public exposures considered out of scope of the Sector Standards projects were submitted on *GRI 304: Biodiversity 2016* and *GRI 305: Emissions 2016*. These comments will be considered as part of the relevant Topic Standards projects.

# Update of Sector Standards

The GRI Sector Standards list the disclosures, GRI and non-GRI, identified as relevant for reporting by an organization in a sector. Most disclosures listed in a Sector Standard are drawn from the GRI Topic Standards so revising Topic Standards creates the need to update Sector Standards that refer to disclosures in the updated Topic Standards.

The planned publication of the revised *GRI 304: Biodiversity* will result in the first update of Sector Standards but this process will grow in scale and complexity. As a priority in 2023, the update process will be designed and tested to preserve the linkage between Topic and Sector Standards and ensure that Sector Standards include references to best practice reporting on the relevant topics.

## Cooperation with partners

The GSSB will continue to engage with partners like EFRAG, IFRS/ISSB, OECD, and ILO. The cooperation with partners is part of the GSSB work program 2023-2025.

GRI and the partners share expertise to foster the swift development of international sustainability reporting standards and at the same time the progress of converged standards at international level.

GRI and its partners will contribute to key technical projects of its counterpart. Both organisations will have proactive observers in their respective technical groups and will promote the development of specific joint projects of common interest.

Cooperation is related to standards development projects, including research. For example, in the cooperation with EFRAG both organisations did and do have proactive observers in their respective technical groups and promote the development of specific joint projects of common interest. All aim to improve the quality of reporting using the GRI Standards, including considerations such as the strength of governance, the consistency of reports with broader information, and the provision of external professional services reports. All cooperations and joint standards work aim to strengthen trust in reported information and, therefore, the GRI Standards' credibility.

## Research

For Sector Standards, research is embedded in the standards development process and will therefore be the starting point of all upcoming new Sector Standards projects in the GSSB work program. The research needs for the revision or the development of new Topic Standards are still to be decided for each project. For example, in 2022, the Standards Division started a research project as input to the Climate Change Project.

Next to research for Sector and Topic Standards development, more general research projects, like research as input to our cooperation with EFRAG, are part of the GSSB work program.

As a result of stakeholder feedback, two existing research items (prioritized in 2022) are on the GSSB list and one for the public sector is new. All research work will be started and prioritized upon the availability of resources. The GSSB could decide on other research projects.

- **Digitalization, Data protection and Privacy**

Organizations must consider the impact of digital technology, artificial Intelligence, cybersecurity, data processing, and data privacy. For example, data protection and the right to privacy lie at the heart of human rights. On the social aspect, disclosures are included in *GRI 418: Customer Privacy 2016*. Based on the research results, further steps will be discussed.

- **Anti-corruption and Public policy**

The need for the revision of *GRI 205: Anti-corruption 2016* and *GRI 415: Public Policy 2016* was mentioned by several stakeholders. Based on research, further steps will be discussed.

- **Public sector**

Alongside the development of Sector Standards in priority group 1 sectors, a research project to understand existing practices, needs, and a workable structure for sustainability reporting in the public sector will be undertaken. The intention is that this will be collaborative, working in conjunction with existing standard setters for the public sector to ensure access to the most useful information and alignment with other relevant initiatives.

## Translations

Translations of the GRI Standards are a strategic part of the GSSB work program.

Although English is the authoritative language of the GRI Standards, authorized translations ensure that the world's most widely used standards for sustainability reporting are accessible to a diverse global audience. It increases the quality of reporting when the requirements are understood at all organizational levels, from the CFO to the data providers and the report preparers.

The first translations were launched in 2017, and the goal was to provide authorized translations of the GRI Standards in 10 key languages. This goal was reached in 2020 with the launch of the Portuguese translation.

For the next work program, the translation work will continue and increase. Translation projects will be initiated for each GRI Standard approved by the GSSB.

<https://www.globalreporting.org/standards/download-the-standards/>

# Annex 1: draft work program 2023 - 2025

The draft work program in this Annex 1 represents a summary of all the building blocks as explained in this document. The ongoing work of the GSSB Work program 2020-2022 (project schedule 2022) will be a major part of the project schedule in 2023.

## Sector Program

In 2023-2025, the GSSB will continue to develop Sector Standards in the order specified by the priority list. It is planned that the development of Standards for all priority group 1 sectors will commence during the time covered by this Work Program. The development of a Sector Standard typically takes about 24 months to complete.

**Table 5. Overview of projects for the Sector Program**

Project	Outcome	Description of the sector	Expected start
<b>Development of Sector Standards</b>			
GRI Sector Standards Project for Mining	Sector Standard for mining	Exploration and extraction of minerals, except coal; suppliers of equipment and services to mining; storage and transportation; refining and marketing of minerals.	Commenced in 2022
GRI Sector Standards Project for Food and Beverages	Sector Standard for food and beverages	Manufacturing of food, beverages and tobacco.	Standard development expected to commence in 2023
GRI Sector Standards Project for Textile and Apparel	Sector Standard for textiles and apparel	Manufacturing and retail of textiles, apparel, footwear and accessories.	Standard development expected to commence in 2023
GRI Sector Standards Project for Financial Services	Sector Standard for banks	Commercial banks; consumer finance; savings institutions; mortgage finance; microfinance institutions	Standard development expected to commence in 2023
	Sector Standard for insurance	Life, non-life and reinsurance.	
	Sector Standard for capital markets	Asset owners and managers, investment banks, custody, stock exchanges.	
Expected to be undertaken as a single project (name TBC)	Sector Standard for utilities	Electricity generation (except renewables), transmission and distribution; gas utilities and distributors; water utilities and services; waste management.	Standard development expected to commence in 2024
	Sector Standard for renewable energy	Solar and wind project developers; biofuels	



		producers; producers of fuel cells and industrial batteries.	
GRI Sector Standards Project for Forestry	Sector Standard for forestry	Forestry and logging, production of pulp and paper.	Content development expected to commence in 2025
GRI Sector Standards Project for Metal Processing	Sector Standard for metal processing	Steel and aluminium production; smelting and processing of other metals.	Content development expected to commence in 2025
<b>Other projects</b>			
Public sector research project	A collaborative research project to understand existing practices, needs, and structures of sustainability reporting in the public sector.		2023
Development of Sector Standard update process	The development of new process to update the disclosure listed in published Sector Standards following the update of a Topic Standard.		2023

## Topic Standards

In line with the GSSB's ambition to revise all existing GRI Standards by the end of 2025 to guarantee that they reflect the global multi-stakeholder consensus and continue to promote the public interest, all existing GRI Topic Standards are under review. GSSB ambition is to increase the number of projects we are developing in parallel during the work program period from three Topic Standard projects in 2023 to ten projects in 2025. The following projects are expected to start in 2022 or are proposed to commence during the period of the next work program. The development of a Topic Standard takes about 24 months to complete.

**Table 6: Topic Standard projects 2023-2025**

Topic		Status
Biodiversity	GRI 304: Biodiversity 2016	Publication 2023
Labor	Revision program including GRI 202: Market Presence 2016 (Disclosure 202-1) GRI 401: Employment 2016 GRI 402: Labor/Management Relations 2016 GRI 404: Training and Education 2016 GRI 405: Diversity and Equal Opportunity 2016 GRI 406: Non-discrimination 2016 (TBD) GRI 407: Freedom of Association and Collective Bargaining 2016 GRI 408: Child Labor 2016 GRI 409: Forced or Compulsory Labor 2016 GRI 414: Supplier Social Assessment 2016 (TBD)	Start September 2022
Climate Change	GRI 302: Energy 2016 GRI 305: Emissions 2016 GRI 201: Economic Performance 2016 (Disclosure 201-2)	Start December 2022
Spills and Leaks - Critical Incident Management	GSSB priority for new topic standard (GRI 306: Effluents and Waste 2016: Disclosure 306-3)	Start Q4 2023
Economic Impacts	GRI 201: Economic Performance 2016 (Disclosures 201-1, 201-3 and 201-4) GRI 202: Market Presence 2016 (Disclosure 202-2) GRI 203: Indirect Economic Impacts 2016	Start Q2 2023
Indigenous Peoples and Local Communities	GRI 411: Rights of Indigenous Peoples 2016 GRI 413: Local Communities 2016	2024
Security Practices	GRI 410: Security Practices 2016	2024
Public Policy	GRI 205: Anti-corruption 2016 GRI 206: Anti-competitive Behavior 2016 GRI 415: Public Policy 2016	2024
Digitalization and Data Privacy	GRI 418 Customer Privacy 2016	2024
Customer Impact	GRI 416: Customer Health and Safety 2016 GRI 417: Marketing and Labelling 2016	2025
Circularity and material resources	GRI 301: Materials 2016 GRI 306: Waste 2020	2025
Procurement practices	GRI 204 Procurement practices 2016; GRI 308: Supplier Environmental Assessment 2016; GRI 414: Supplier Social Assessment 2016	2025

The recommended prioritization for initiating the projects in 2023, 2024, and 2025 is based on stakeholder feedback and the resource availability of the Standards Division. Also, the recommendations from the Sector Program to the GSSB.

### **Research topic projects**

The Standards Division expects to have the resources available to start one of the prioritized research projects in 2023 and one in 2024 concerning the topics digitalization, data protection and privacy (including cyber security) and anti-corruption and public policy

# **Annex 2. Summary of input collected during projects to develop GRI Standards**



Topic		Sector Standard this topic is included in			Comments
Topic	Overview	GRI 11	GRI 12	GRI 13	
<b>Topics that feature in Sector Standards to date for which no dedicated (or closely related) Topic Standard exists and which are likely to be relevant for more than one sector</b>					
Asset integrity and critical incident management	Asset integrity and critical incident management deal with the prevention and control of incidents that can lead to fatalities, injuries or ill health, environmental impacts, and damage to local communities and infrastructure. This topic covers impacts from such incidents.	x	x		
Climate adaptation and resilience	Organizations contribute to climate change and are simultaneously affected by it. Climate adaptation and resilience refer to how an organization adjusts to current and anticipated climate-related risks, as well as how it contributes to the ability of societies and economies to withstand impacts from climate change.	x	x	x	GRI 11 and GRI 12 also included 'transition', which covers an organization's strategy in relation to the transition to a low-carbon economy and the impacts of that transition on workers and local communities.  Two topics in Sector Standards make up the body of 'climate change reporting' – emissions and climate adaptation and resilience. The scale of reporting expectations for the sectors covered by GRI 11, 12 & 13, as well as intricacies related to the structure of these topics, such as where mitigation should be reported, made structuring this reporting difficult.

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					See summary of comments on climate change below.
Closure and rehabilitation	At the end of commercial use, organizations are expected to close assets and facilities and rehabilitate operational sites. Impacts can occur during and after closure. This topic covers impacts on the environment, local communities, and workers.	x	x		
Land and resource rights	Land and resource rights encompass the rights to use, manage and control land, fisheries, forests, and other natural resources. An organization's impacts on the availability and accessibility of these can affect local communities and other users. This topic covers impacts on human rights and tenure rights that result from an organization's use of land and natural resources.	x	x	x	Reporting in <i>GRI 11</i> & <i>GRI 12</i> focus on involuntary resettlement, while reporting in <i>GRI 13</i> focuses more broadly on land and natural resource rights (including customary, collective, and informal tenure rights) affected by the organization's operations
Forced labor & 'modern slavery'	As part of a global effort, several governments have issued legislation requiring public reporting on addressing traditional and emerging practices of forced labor, including modern slavery.	x	x		Legislation in the UK and Australia in particular means that a level of transparency is required of many large organizations. It was seen as incomplete to leave this expectation out of <i>GRI 11</i> and <i>GRI 12</i> .
Natural ecosystem conversion	Natural ecosystem conversion refers to changing a natural ecosystem to another use or a profound change in a natural ecosystem's species composition, structure, or function. This topic covers impacts related to natural ecosystem conversion, including discrete incidents of land clearance, severe degradation, or the introduction of management practices that lead to substantial and sustained change in natural ecosystems.			x	In many instances, natural ecosystem conversion may be covered by the topic of biodiversity. However, the issue of ecosystem conservation and deforestation is of such concern for agriculture, aquaculture, and fishing sectors that natural ecosystem conservation was considered significant enough to constitute a separate likely material topic. Clear and normative expectations of responsible behavior and

					transparency related to conservation and deforestation were deemed not to be sufficiently reflected in the current <i>GRI 304: Biodiversity 2016</i>
Soil health	Soil health is the capacity of soil to function as a living ecosystem and to sustain plant and animal productivity, promote plant and animal health, and maintain or enhance water and air quality. This topic covers soil erosion, soil loss, and a reduction in soil fertility.			x	Likely to be relevant only to the sectors covered by <i>GRI 13</i> and sectors in the associated value chain, such as the food and beverages sector.
Pesticides use	Pesticides are chemical or biological substances intended to regulate plant growth or control, repel, or destroy any pest. This topic covers impacts related to pesticides use, including the impact of their toxicity on non-target organisms.			x	Likely to be relevant only to the sectors covered by <i>GRI 13</i> and sectors in the associated value chain, such as the food and beverage sector.
Food security	Food security means that people have physical and economic access to sufficient, safe, and nutritious food that is acceptable within a given culture and meets people's dietary needs and food preferences for an active and healthy life. Adequate food is a human right and is crucial to the enjoyment of all rights. This topic covers impacts on food availability, access, use, stability, and sustainability.			x	Food security is a significant global issue but at the organizational level, likely to be relevant only to the sectors in the food value chain.
Animal health and welfare	Animal health and welfare refers to an animal's physical and mental state in relation to the conditions in which it lives and dies. The 'Five Freedoms' of animal welfare are freedom from hunger and thirst; freedom from discomfort; freedom from pain, injury, and disease; freedom to express normal behavior; and freedom from fear and distress.			x	Animal health and welfare has been consistently identified as a topic that could be usefully covered by a Topic Standard and may be relevant to some sectors outside of the food value chain, such as pharmaceuticals. This topic presented challenges in reaching consensus on the specific reporting that is appropriate and

					feasible and would likely benefit from further dedicated discussions on the topic, as well as reporting guidance.
Living income and living wage	Living income and living wage refer to such level of income or wage which is sufficient to afford a decent standard of living for all household members, including nutritious food, clean water, housing, education, healthcare, and other essential needs, such as provision for unexpected events. This topic covers the organization's approach to worker compensation in the context of whether it provides for living income or living wage.			x	Living income and living wage is forecast to be relevant for other sectors where a large proportion of the sector's workforce have lower wages. A body of work and common methodologies for calculating living income and wage across sectors and geographic regions is emerging, not agreed. The issue of wages and wage setting is not currently addressed in the GRI Standards, apart from one disclosure focused on market presence.
Economic inclusion	Economic inclusion concerns an organization's impacts on access to economic opportunities for local communities and the productive potential of actual and possible suppliers. This topic covers economic inclusion of those with low and/or vulnerable incomes such as farmers and fishers, and their communities.			x	Disclosures from <i>GRI 201: Economic Performance 2016</i> and <i>GRI 203: Indirect Economic Impacts 2016</i> were identified as relevant, and guidance for clause 1.1 in <i>GRI 204: Procurement Practices 2016</i> provided the basis for additional sector recommendations. However, there are no clear references to the concepts of economic or financial inclusion in the GRI Standards
Supply chain traceability	Traceability is the ability to trace the source, origin, or production conditions of raw materials and final products. Traceability provides a way to identify and prevent potential negative impacts linked to an organization's products.			x	
<b>Topics where disclosures gaps were identified that are highly relevant but likely not to be unique for the sector</b>					
Anti-corruption		x	x		Additional reporting for this topic included in GRI 11 & 12 was related to impacts of



					corruption or risks of corruption in the supply chain, whistleblowing mechanism, contract transparency and beneficial ownership.
Local communities		x	x		Additional reporting for this topic included the approach to identifying and engaging with stakeholders in local communities, in particular with vulnerable groups. Reporting was also included on community health impacts, as well as grievances raised, address and resolved.
Rights of Indigenous Peoples		x	x	x	<p>The Working Groups for all three Sector Standards projects to date flagged that <i>GRI 411: Rights of Indigenous Peoples 2016</i> is potentially inadequate to report on the rights of indigenous peoples and, in particular, they noted the lack of reporting on free, prior and informed consent (FPIC). This is of key relevance for any sector engaging with indigenous peoples or when activities may affect the rights of indigenous peoples, including via land and resource use.</p> <p>Additional reporting for this topic included the approach to engaging with Indigenous Peoples and Indigenous women, seeking FPIC and further information on the incidents reported.</p>
Non-discrimination and equal opportunity				x	Topic disclosures relevant to the topics of employment practices and non-discrimination and equal opportunity focus primarily on employees, using comparisons between full-time and part-time and/or

					<p>temporary employees or by age and gender. The disclosures do not systematically consider the differences between the benefits and conditions afforded to workers (who are not employees), as compared to employees, something which may become increasingly relevant considering the shift in employment arrangements and supply chains structures. More consideration of the disparity between employees and other workers may also introduce consistency across the Standards, aligning with the revised glossary definitions for employee and worker, introduced as part of the transition from the G4 Guidelines to the GRI Standards and the categories of workers introduced as part of the <i>GRI 403: Occupational Health and Safety 2018</i>.</p> <p>Additional reporting for this topic included impacts associated with the recruitment and employment of migrant workers.</p>
Employment practices				x	<p>The additional reporting for this topic related to the recruitment practices of the organization, non-wage remuneration and the workers who fall outside of institutional and legal frameworks.</p>



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