



Barbara Strozziiaan 336
1083 HN Amsterdam
The Netherlands
gssbsecretariat@globalreporting.org

Item 04 – GSSB Work Program 2020-2022 – Exposure draft

For GSSB information

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Description	This paper presents the exposure draft of the GSSB Work Program 2020-2022 and the accompanying Project Schedule 2020, which was made available for public comment from 23 April to 23 June 2020.

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.

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2 Introduction

3 The Global Sustainability Standards Board (GSSB) has sole responsibility for setting the first globally
4 accepted standards for sustainability reporting – the GRI Sustainability Reporting Standards.

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

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

10 This document outlines the work program of the GSSB for the years 2020-2022. The
11 implementation of the work program is dependent on the budget allocation by the GRI.

12 Based on the available budget the GSSB will publish a project schedule on an annual basis between
13 2020 and 2022 on the [GSSB website](#). The project schedule will provide an indication of how the
14 work program outlined in this document can be implemented.

15 Review of existing GRI Standards

16 The GSSB is committed to review all existing GRI Standards every 4 years to guarantee that they
17 reflect the global multi-stakeholder consensus and continue to promote the public interest.

18 Priorities for review will be identified by the GSSB based on stakeholder feedback received, including
19 through the GSSB's public consultations on the work program, as well as on research carried out by
20 the Standards Division and third parties.

21 The GSSB will publish a schedule for the review of Standards annually between 2020 and 2022 on
22 the [GSSB website](#).

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

25 Development of new topic-specific 26 Standards

27 In addition to the ongoing review of existing GRI Standards the GSSB is committed to have 5 new
28 topic-specific Standards under development concurrently to ensure that the GRI Standards reflect
29 the ongoing evolution of the sustainable development agenda, are responsive to stakeholder
30 expectations and continue to promote the public interest.

31 Priorities for the development of new topic-specific Standards will be identified by the GSSB based
32 on stakeholder feedback received, including through the GSSB's public consultations on the work
33 program, as well as on research carried out by the Standards Division and third parties.

34 New Standards might be required in order to address sustainability topics not covered by the GRI
 35 Standards, including those identified through the Sector Program, and reflect changes in the
 36 structure of the GRI Standards.

37 The GSSB will publish a schedule for the development of new topic-specific Standards annually
 38 between 2020 and 2022 on the [GSSB website](#).

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

41 Sector Program

42 Sustainability reporting by organizations operating within specific sectors has not always consistently
 43 addressed those sectors' most significant impacts. The GSSB has approved the [GRI Sector Program](#)
 44 to develop GRI Sector Standards to address this issue. The Sectors Standards will form an integral
 45 part of the GRI Standards.

46 Authoritative information on sector-specific impacts offered by the GRI Sector Standards will
 47 provide clarity and focus for sustainability reporting on the topics that matter most from a
 48 sustainable development perspective. This information can both reflect and set stakeholder
 49 expectations for the sector's sustainability reporting.

50 The aim for the GRI Sector Program is ultimately to cover 40-45 high-impact sectors. Priority
 51 Groups 1- 4, in Tables 1 to 4 below, provide an indication of the prioritization of the 44 high-impact
 52 sectors initially identified for the program. The order of sectors within the priority groups is not yet
 53 determined.

54 The GSSB will continue to review and refine the initial list of high-impact sectors, and related
 55 priority groups, based on the learnings from the pilot projects on the oil, gas and coal and
 56 agriculture sectors, as well as learnings from the overall program implementation and from
 57 stakeholder feedback.

58 The scope and name of individual sectors may be adjusted as a result of research and stakeholder
 59 input at the commencement and throughout each sector project.

60 The first sectors to prioritize (Priority Group 1) are upstream sectors providing for fundamental
 61 needs (e.g. food, textiles, energy) or for basic materials on which other sectors depend (e.g. metals,
 62 minerals, chemicals, cement, wood). In addition, banking is included as an essential service.

63 **Table 1: Priority Group 1 sectors: Basic needs and basic materials**

Agriculture
Banking
Chemicals
Construction materials
Forestry, paper, and rubber
Iron, steel, and aluminum processing

Mining
Oil, gas, and coal
Textiles and apparel manufacturing
Utilities

64 Priority Group 2 sectors contain the manufacture of ubiquitous and critical products such as
65 processed food, medicine, planes, ships, cars and trucks, and computers, as well as the provision of
66 essential services, such as insurance.

67 **Table 2: Priority Group 2 Sectors: Food, medicines, manufacturing and insurance**

Asset management
Aerospace and defence
Automotive
Construction
Fishing
Food Processing
Industrial manufacturing of machinery and equipment
Insurance
Pharmaceuticals manufacturing
Technology hardware manufacturing

68 Priority Group 3 sectors cover transportation services and infrastructure, as well as real estate,
69 tourism, technology and communication services.

70 **Table 3: Priority Group 3 Sectors: Transportation, tourism, tech, and real estate**

Air freight
Airlines
Hotels, resorts and casinos
Media and communication services
Rail
Real estate
Shipping
Software and services
Transportation infrastructure

Trucking

71 Priority Group 4 sectors include remaining high-impact sectors. The table below gives an indication
72 of the sectors that could be covered in Priority Group 4.

73 **Table 4: Priority Group 4 sectors: Retail, services, and manufacturing**

Stock exchanges
Building products
Commercial services
Educational services
Electronics manufacturing
Home appliances
Managed healthcare
Medical equipment and services
Consumer services
Packaging
Restaurants
Retail
Security services and correctional facilities
Trading and distribution

74 The GSSB will publish a schedule for Sector Standard projects annually between 2020 and 2022 on
75 the [GSSB website](#).

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

78 Issuance of FAQs, Guidance and 79 authoritative interpretations

80 Interested stakeholders can submit questions and feedback to the GSSB about the application of the
81 GRI Standards through standards@globalreporting.org

82 After reviewing the feedback received, if necessary, the GSSB will issue FAQs or interpretations, or
83 it will provide additional guidance to address implementation issues identified by the users of the
84 GRI Standards.

85

86 Project Schedule 2020

87 Review of existing GRI Standards

88 The GSSB aims to complete the following three projects in 2020:

- 89 1. [Phase I of the Review of Human rights-related Standards](#)
- 90 1. [Review of GRI's Universal Standards](#) (GRI 101: Foundation, GRI 102: General Disclosures, GRI
91 103: Management Approach)
- 92 2. [Review of GRI Waste Disclosures](#)

93 Based on the budget allocation for 2020, the GSSB is, at the point of issuance of the Work Program
94 2020-2022, not in a position to commit to the commencement of further projects to review existing
95 GRI Standards.

96 The GSSB has identified the review of *GRI 304: Biodiversity 2016* as a priority project if further budget
97 becomes available.

98 Additional priority projects for the review of existing GRI Standards in 2020 will be identified by the
99 GSSB based on the stakeholder feedback received, including through the GSSB's public consultations
100 on the Work Program 2020-2022. Pending projects that have previously been approved by the GSSB
101 will be considered, as well.

102

103 Development of new topic-specific Standards

104 Based on the budget allocation for 2020, the GSSB is, at the point of issuance of the Work Program,
105 not in a position to commit to the commencement of projects for the development of new topic-
106 specific Standards.

107 Priority projects for the development of new topic-specific GRI Standards in 2020 will be identified
108 by the GSSB based on the stakeholder feedback received, including through the GSSB's public
109 consultations on the Work Program 2020-2022. Pending projects that have previously been
110 approved by the GSSB will be considered, as well.

111

112 Sector Program

113 The GSSB will continue the first pilot project, the Oil, Gas, and Coal Sector Standard, and
114 commence the second pilot project, the Agriculture and Fishing Sector Standard.

115 Based on the budget allocation for 2020, the GSSB is, at the point of issuance of the Work program
116 2020-2022, not in a position to commit to the commencement of further Sector Standard projects.