



Item 04 – GRI Standard Project for Alignment Sector Standards with New and Revised Topic Standards – Draft project proposal

For GSSB discussion and approval

Date	31 August 2023
Meeting	14 September 2023
Project	GRI Standard Project for Alignment of Sector Standards with New and Revised Topic Standards
Description	<p>This document sets out the draft project proposal to align the GRI Sector Standards already published with the revised Topic Standards for biodiversity, climate change, labor and economic impacts. For GSSB discussion and approval to send to the GRI Board and Stakeholder Council for feedback.</p> <p>After feedback from the GRI Board and Stakeholder Council has been received and incorporated, the Standards Division will present the proposal to the GSSB for final approval in accordance with the Due Process Protocol.</p>

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.

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1 Project background

2 The GRI Sector Standards list the disclosures that have been identified as relevant for reporting by an
3 organization in a sector. Most of these disclosures are drawn from the GRI Topic Standards and,
4 when a Topic Standard is revised, all Sector Standards that refer to it need to be aligned with the
5 revised version.

6
7 Failure to align Sector Standards before the effective date of a revised Topic Standard will result in a
8 situation in which organizations will be directed to different, and potentially contradicting, disclosures
9 by the Sector and Topic Standards that they are requested to follow.

10
11 The GSSB Work Program 2023-2025 has recognized the need to align Sector Standards with new or
12 revised Topic Standards, and marked it as a priority for 2023 to design and test a process “to
13 preserve the linkage between Topic and Sector Standards”.

14
15 Future projects for new or revised Topic Standards will include the correspondent alignment of all
16 Sector Standards published previously. The current projects for the revision of the Standards for
17 biodiversity, climate change, labor-related topics and economic impacts do not yet have such a
18 provision, and a separate project is required to perform this alignment.
19

20 Project objectives

21 The objective of this project is to align the existing portfolio of GRI Sector Standards with the new and
22 revised GRI Topic Standards that are being developed under the projects for biodiversity, climate
23 change, labor and economic impacts. The number of Topic Standards that will trigger alignments
24 under this project is still not determined, particularly since the projects on labor and economic impacts
25 have a programmatic approach, with a number of Standards being revised under each project.
26

27 The proposed project will result in aligned versions of all Sector Standards that had already been
28 approved at the time of the approval of one of the Topic Standards mentioned above. As of
29 September 2023 there are only three Sector Standards approved: *GRI 11: Oil and Gas Sectors 2021*,
30 *GRI 12: Coal Sector 2022* and *GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022*, but other
31 Sector Standards are likely to be approved during the lifetime of this project, and these will also be
32 aligned following the same procedure. The proposed project will last until the last Topic Standard
33 developed under the projects mentioned above is approved.
34

35 Each existing Sector Standard will be subject to several rounds of revisions under this project, as new
36 and revised Topic Standards will continue to be released. For example, *GRI 11 Oil and Gas Sectors*
37 *2021* will be aligned with the revised biodiversity Standard in 2024, and it will be aligned with an
38 expected revised climate change Standard in 2025, and with other Topic Standards in subsequent
39 years.
40

41 Coordination of Topic and Sector Standards when these are being developed in parallel will not be
42 covered by this project.

43 Project approach

44 The project will be conducted in accordance with the GSSB Due Process Protocol.
45

46 **Scope**

47 The changes to the Sector Standards developed under this project will be limited to the alignment with
48 the new and revised Topic Standards, ensuring consistency within the set of GRI Standards. Broader
49 revisions of the Sector Standards, for example to adapt them to new external instruments or evolving
50 stakeholder expectations, will not be part of the scope.

51 Alignment of the Sector Standards under this project will include changes to the descriptions of likely
52 material topics and reporting sections. It may include changes to other sections that relate directly to
53 the Topic Standard that has been revised or to glossary entries that have been modified in the new
54 Topic Standard.

55 **Timing**

56 The alignment of the Sector Standards will take place during the first half of the year and by grouping
57 together all new or revised Topic Standards that will be adopted on the 1st of January of the following
58 year. This will allow sufficient time for the finalized Standards and the translations to become available
59 to reporters well before the effective date of the new or revised Topic Standard.

60 Alignment of Sector Standards will begin as soon as possible after the GSSB approval of each new
61 Topic Standard. This will allow the Standards Division to build on the knowledge and the contacts
62 developed during the development of the new Topic Standard(s). It will also facilitate the
63 communication campaign for the required public comment which can be integrated in the launch of
64 the new Topic Standard.

65

66 **Methodology**

67 The Standards Division will map the changes in the revised Topic Standard to its previous version,
68 and to the relevant sections in existing Sector Standards. Based on these mappings, the Standards
69 Division will propose changes to the relevant Sector Standards that ensure alignment with the new
70 and revised Topic Standard.

71 If the proposed changes are not considered significant, the Standards Division will recommend to the
72 GSSB to approve the draft revision and submit it directly for public comment. If the changes are
73 considered significant, the GSSB may consider the appointment of a Technical Committee comprised
74 of relevant sector experts to evaluate the proposed changes, before submitting the exposure draft to
75 the GSSB to approve for public comment. A Technical Committee may cover the update of more than
76 one Sector Standard if the sectors are considered to have similar impacts in the topic under
77 discussion.

78 Because the exposure draft will be short (it will only concern the part of the Sector Standard directly
79 affected by the new Topic Standard), the Standards Division recommends to have an exposure period
80 of 30 days. This recommendation will have to be discussed with the DPOC before the approval of the
81 project proposal.

82

83 **Process**

84 The first activity of this project will be to align the existing Sector Standards *GRI 11 Oil and Gas*
85 *Sectors 2021*, *GRI 12 Coal Sector 2022*, and *GRI 13 Aquaculture, Agriculture and Fishing Sectors*
86 *2022*, with the revised biodiversity Standard, currently under development. This first activity will be a
87 pilot project to define the precise methodology and assess the resources that will be needed.

88 Alignment of Sector Standards with other Topic Standards developed under the projects for climate
89 change, labor and economic impacts will follow. Depending on the timing of approval of these Topic
90 Standards, the Sector Standards can be aligned with more than one Topic Standard at the same time.

91 **Division of responsibilities**

92 The Standards Division will review the extent to which the revised Topic Standard differs from the
93 previous one, or the implications for the existing Sector Standards of new or revised Topic Standards.
94 The Standards Division will then bring forward to the GSSB an updated version of the Sector
95 Standard that is aligned with the new or revised Topic Standard.

96
97 Depending on the changes required, the GSSB can decide to appoint a Technical Committee
98 composed of experts in the relevant sectors and topics under review to review the draft.

99
100 After the Technical Committee reviews the draft, the GSSB will be asked to approve it for public
101 consultation.

102
103 The Standards Division, or the Technical Committee if appointed, will review the comments received
104 and propose amendments to the draft accordingly. The updated draft of the Sector Standard will be
105 submitted to the GSSB for final approval.

106 **Timeline**

107 This project is envisioned to start in December 2023. To expedite the process, the Standards Division
108 can start preparing the proposed changes to the Sector Standards before the final publication of the
109 biodiversity Standard.

110
111 The timeline projected in Table 1 covers only the alignment of the published Sector Standards with
112 the updated standard on biodiversity. The updates to align with the other Topic Standards are
113 expected to have a similar timeline, allowing for variations based on the complexity of the changes
114 that need to be implemented, unless the implementation of the alignment with biodiversity suggests a
115 different strategy.

116
117 The proposed project will cover alignment with several new or revised Topic Standards, whose
118 development will be spread along several years. The final duration of this project will depend on the
119 timing of the four Topic Standard projects covered by this project.



Table 1: Estimated duration of Sector Standards alignment with the biodiversity Standard

Phase	~Duration	2023		2024												2025
		Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan
	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	Month 14	Month 15	
GSSB approval of proposed project	1	◆														
Content Development	3		■	■	■											
GSSB approval public exposure drafts	1					◆										
Public comment period	1						■									
Consideration of comments and final draft preparation	1							■								
Editorial review/Proofreading adjustments by SE&P	1								■							
GSSB approval final draft	1								◆							
Translations	3							■	■	■						
DPOC approval	1										◆					
Publication aligned Sector Standards	1										◆					
Publication translations of aligned Sector Standards	2										■	■				
Aligned Sector Standards effective date	1															◆