



Item 07 – Project Schedule 2026-2027

For GSSB discussion and decision

Date	03 September 2026
Meeting	17 September 2026
Objective	This document provides an overview of the status of the current Standard setting projects and a proposed schedule for the remainder of 2026 and 2027 taking into account the recent changes to Standards team capacity and structure. The GSSB is requested to approve the schedule for 2026. The project schedule for 2027 is indicative at this moment and might be subject to change. The Standards team will provide a final project schedule for 2027 for the December 2026 GSSB meeting.

This document has been prepared by the GRI Standards Team 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.

Overview Projects Q3 2026 – Q4 2027

Additional capacity is needed to reactivate projects that are indicated as paused.

Project	Outcome	2026	2026	2027	2027	2027	2027
		Q3	Q4	Q1	Q2	Q3	Q4
GRI Sector Standard Project for Textiles and Apparel	Sector Standard for Textiles and Apparel	Preparing Sector Standard for final approval by GSSB and DPOC	Final GSSB approval of Sector Standard scheduled for November Final DPOC approval of Sector Standard scheduled for December	Production Internal handover	Formal launch Technical support implementation	Technical support implementation	Technical support implementation
GRI Sector Standard Project for Financial Services	Sector Standard for Banking Sector Standard for Insurance Sector Standard for Capital Markets	Preparing Sector Standards for final approval by GSSB and DPOC Final GSSB approval of Sector Standards scheduled for September	Final DPOC approval of Sector Standards scheduled for October	Production	Formal launch tbd Technical support implementation	Formal launch tbd Technical support implementation	Formal Launch tbd Technical support implementation

Project	Outcome	2026	2026	2027	2027	2027	2027
		Q3	Q4	Q1	Q2	Q3	Q4
GRI Sector Standard Project for Food & Beverage	Sector Standard for Food & Beverage	Stakeholder mapping Public call for Peer Review Committee	Confirmation of Peer Review Committee Review draft Sector Standard for Food and Beverage	Preparation of public consultation draft Sector Standard for Food and Beverage	Public consultation	Review public consultation feedback	Preparing Sector Standard for final approval by GSSB and DPOC
GRI Topic Standard Project for Labor – Employment Practices and Conditions & Working Life and Career Development	GRI 104: Employment GRI 105: Remuneration and Working Time GRI 106: Significant Changes for Workers GRI 107: Working Parents and Caregivers	Preparing Topic Standards for final DPOC approval	Final DPOC approval of Topic Standards scheduled for October	Production	Production	Formal launch tbd	Formal launch tbd
GRI Topic Standard Project for Labor – Workers Rights and Protections	GRI 109: Diversity and Inclusion GRI 110: Non-discrimination and Equal Opportunity	Public comment period closed 9 March 2026	Preparing for final approval by GSSB and DPOC Final GSSB approval of	Production	Production	Formal launch tbd	Formal launch tbd

Project	Outcome	2026	2026	2027	2027	2027	2027
		Q3	Q4	Q1	Q2	Q3	Q4
			Topic Standards scheduled for November Final DPOC approval of Topic Standards scheduled for December				
	GRI 404: Training and Education 2016 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	Paused		Next steps to be discussed with GSSB	Next steps to be discussed with GSSB		

Project	Outcome	2026	2026	2027	2027	2027	2027
		Q3	Q4	Q1	Q2	Q3	Q4
GRI Topic Standard Project for Economic Impacts – Phase 1	Phase 1: GRI MF: Monetary Flows	Preparing final approval by GSSB	Preparing for final approval by GSSB and DPOC	Final GSSB and DPOC approval	Production	Production	Formal launch moment tbd
GRI Topic Standard Project for Economic Impacts – Phase 2	GRI 205: Anti-corruption 2016 GRI 206: Anti-competitive Behavior 2016 GRI 415: Public Policy 2016	Paused					Start preparing for final approval Phase 2 to be discussed with GSSB

Project	Outcome	2026	2026	2027	2027	2027	2027
		Q3	Q4	Q1	Q2	Q3	Q4
GRI Topic Standard Project for Economic Impacts – Phase 3	Revision including but not limited to: GRI 202: Market Presence 2016 (Disclosure 202-2) GRI 203: Indirect Economic Impacts 2016 GRI 204: Procurement Practices 2016	Paused					Start of Phase 3 to be discussed with GSSB
GRI Topic Standard Project for Pollution – Phase 1	GRI AP: Air Pollution GRI SP: Soil Pollution GRI CI: Critical Incidents				Preparing Phase 1 documents for final approval by GSSB and DPOC	Final GSSB and DPOC approval of Topic Standards	
GRI Topic Standard Project for Pollution – Phase 2	GRI XXX: Odor GRI XXX: Noise	Preparing exposure drafts	GSSB approval				

Project	Outcome	2026	2026	2027	2027	2027	2027
		Q3	Q4	Q1	Q2	Q3	Q4
		for approval by GSSB		Public consultation period		Review public consultation feedback	Review public consultation feedback
Guidance on impacts, risks and opportunities	Practical guidance for organizations using the GRI Standards to understand the relationship between impacts, risks and opportunities	Paused	Paused	Paused	Paused	Paused	Paused