

## **GSSB Action Register**

Updated 01 May 2025

## For GSSB information

| Subject     | GSSB action points   |  |  |  |  |
|-------------|--|--|--|--|--|
| Description | This document lists all action points agreed upon during public sessions of the GSSB as well as in meetings of the GSSB with other standard setters. |  |  |  |  |
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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 <a href="https://www.globalreporting.org">www.globalreporting.org</a>.

## GSSB action points

## Public action points

3 The action points below were referenced in the public sessions of the GSSB meetings:

| Action Point   | Owner   | Target completion date  | Status    |
|--|---|---|-----------|
| Enlist a group of GSSB volunteers to review potential interpretation within XBRL Taxonomy  | Standards Division<br>(Laura)   |   | Completed |
| SD to address technical issues raised by the GSSB with the GRI Topic Standard Project for Economic Impact WG                                 | Standards Division<br>(Harold Pauwels)  | WG meeting 21 November 2024   | Completed |
| Find GRI Topic Standard<br>Project for Pollution WG<br>members from the Middle<br>East and Oceania regions                                   | Standards Division (Harold Pauwels)   | January 2025 Several potential WG members have been identified. Interviews in December 2024 and January 2025. | Completed |
| Update the public sector working paper for GSSB feedback   | Standards Division<br>(Miguel Perez<br>Ludena)  | March 2025  | Completed |
| Follow-up – Sector<br>Program review<br>discussion December<br>2024  | Standards Division<br>(Gelkha Buitrago)   | March 2025  | Completed |
| GRI Sector Program review – map the path towards full standard development for the two options presented at the meeting of 12 December 2024. | Standards Division<br>(Gelkha Buitrago)   | May 2025  | Completed |
| Standards Division to provide an options paper to facilitate mandatory uptake of GRI Standards   | 1. Standards Division (Mario Abela) 2. Collaboration Standards Division and Policy Team | 1. May 2025<br>2. Tbd   | Ongoing   |
| Paper that outlines options for policy adoption of the GRI Standards   |   |   |           |
| Regulator focused     narrative and     communication tools of     the relevance of impact   |   |   |           |



| Action Point   | Owner  | Target completion date   | Status  |
|--|--|--|---------|
| perspective in sustainability reporting leveraging on the widespread adoption of GRI as the foundation for sustainability reporting in many jurisdictions  |  |  |         |
| Develop guidance for identifying risks and opportunities that arise from impacts.  1. Case studies based on biodiversity pilot 2. Global System Paper 3. Project proposal Project and collaboration with the Sustainability Standards Board Japan (SSBJ) | Standards Division  1. Harold Pauwels 2. Mario Abela 3. Mario Abela 4. Mario Abela | 1. March 2025/Q2 2. March 2025 3. Q2/Q3 2025 Tbd based on project proposal                       | Ongoing |
| Find ways to reach out to<br>HR professionals for<br>available employee<br>information for Labor<br>Standards  | Standards Division<br>(Harold Pauwels)   | Q2-Q3 2025  Targeted Outreach to HR professionals will be integrated into next PCP Labor project | Ongoing |
| The SD will develop a proposal for an interim sector resource in the form of a reduced Sector Standard   | Standards Division<br>(Gelka Buitrago)   | Q3   | Ongoing |
| The SD will update on available resources for projects on a quarterly basis  | Standards Division<br>(Bastian Buck  | First report June 2025   | Ongoing |
| The SD will report back to<br>the GSSB on a quarterly<br>basis and discuss any<br>deviations on projects<br>should they arise  | Standards Division<br>(Bastian Buck)   | First report June 2025   | Ongoing |

