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Item 10 – GRI Sector Standards – Proposed titles for additional sector disclosures

For GSSB review and discussion

Date	05 November 2025
Meeting	19 November 2025
Project	GRI Standards Project for Alignment of Sector Standards with New and Revised Topic Standards
Description	This document presents proposed titles for additional sector disclosures across the GRI Sector Standards. This proposal corresponds to the recommendations presented to the GSSB in December 2024 as part of the Sector Program review, aiming to increase prominence of sector-specific reporting. The document is submitted for the GSSB for discussion and approval.

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.

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Background

In the GRI Sector Standards, each likely material topic includes a reporting section listing the relevant GRI Topic Standard disclosures and additional sector reporting for significant impacts not covered by existing GRI disclosures.

As set out in *GRI 1: Foundation 2021*, organizations are only required to report the Topic Standard disclosures listed as relevant for reporting by a given sector for each likely material topic. Sector-specific reporting remains recommended rather than required. As part of the Sector Program review in 2024, an assessment of sustainability reports prepared in accordance with the GRI Sector Standards confirmed that these additional sector recommendations and disclosures are not commonly reported, despite their perceived relevance and value for comparability, as assessed by the sector experts and stakeholders consulted.

Moreover, the current sector disclosures lack titles and a clear referencing system, potentially creating inconsistencies with Requirement 7 of *GRI 1*, which mandates the listing of disclosure names and reference numbers in the GRI content index.

To enhance the visibility and traceability of sector-specific information, the Standards Team proposes introducing disclosure titles for all stand-alone additional sector disclosures. This update would be implemented as part of the publication of aligned Sector Standards in January 2026.

As part of publishing the aligned Sector Standards, tailored content indexes will be made available for each sector. These indexes aim to streamline report preparation by clearly listing the likely material topics, relevant GRI Topic Standards, and additional sector disclosures expected for reporting. This additional tool is expected to improve report completeness and consistency while improving visibility of sector-specific information for external users assessing disclosure coverage.

Disclosure titles will be applied to both ongoing and future Sector Standard projects, pending the GSSB's review and approval.

Proposed titles for additional sector disclosures

GRI 11: Oil and Gas Sector 2021

Sector Standard Ref. No.	Proposed titles for additional sector disclosures
11.1.16	CapEx investment allocation
11.7.4	Closure and rehabilitation of sites
11.7.5	Decommissioned structures in place
11.7.6	Financial provisions for closure and rehabilitation
11.8.3	Process safety events
11.8.4	Tailings facilities
11.15.4	Grievances from local communities
11.16.2	Involuntary resettlement
11.17.3	Operations where Indigenous Peoples may be affected
11.17.4	Free, prior, and informed consent
11.20.5	Contract transparency
11.20.6	Beneficial ownership
11.21.8	State oil and gas purchases

GRI 12: Coal Sector 2022

Sector Standard Ref. No.	Proposed titles for additional sector disclosures
12.1.16	CapEx investment allocation
12.3.4	Closure and rehabilitation of sites
12.3.5	Financial provisions for closure and rehabilitation
12.3.6	Post-mining transition
12.9.4	Grievances from local communities
12.10.2	Involuntary resettlement
12.11.3	Operations where Indigenous Peoples may be affected
12.11.4	Free, prior, and informed consent
12.13.3	Critical incidents
12.13.4	Tailings facilities
12.20.5	Contract transparency
12.20.6	Beneficial ownership
12.21.8	State coal purchases

GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

Sector Standard Ref. No.	Proposed titles for additional sector disclosures
13.3.10	Aquaculture production
13.3.11	Aquatic organisms caught or harvested
13.4.2	Deforestation- and conversion-free production
13.4.3	Deforestation- and conversion-free sourcing
13.4.4	Natural ecosystems converted by the organization
13.4.5	Natural ecosystems converted by suppliers
13.6.2	Pesticides used by toxicity hazard levels
13.9.2	Food loss
13.10.4	Food safety certification
13.10.5	Food safety recalls
13.11.2	Animal health and welfare certification
13.11.3	Survival of aquatic animals
13.13.2	Operations where land and natural resource rights may be affected
13.13.3	Violations of land and natural resource rights
13.14.3	Operations where Indigenous Peoples may be affected
13.14.3	Free, prior, and informed consent
13.15.5	Employment and compensation based on nationality and migrant status
13.21.2	Wage and payment terms in collective bargaining agreements
13.21.3	Living wage
13.23.2	Traceability of products sourced
13.23.3	Traceability certification
13.23.3	Projects for supplier traceability certifications

GRI 14: Mining Sector 2024

Sector Standard Ref. No.	Proposed titles for additional sector disclosures
14.6.2	Tailings disposal methods
14.6.3	Tailings facilities
14.8.4	Closure and rehabilitation of sites
14.8.5	Approval and review of closure and rehabilitation plans
14.8.6	Land disturbed and rehabilitated
14.8.7	Estimated life of mine
14.8.8	Financial provisions for closure and rehabilitation
14.8.9	Post-mining transition
14.9.6	Local employment
14.10.4	Grievances from local communities
14.11.3	Operations where Indigenous Peoples may be affected
14.11.4	Free, prior, and informed consent
14.12.2	Involuntary resettlement
14.12.3	Violations of land and natural resource rights
14.13.2	Mine sites where ASM is present
14.13.3	Incidents involving ASM
14.15.3	Critical incidents
14.15.4	Sites with emergency preparedness and response plans
14.20.3	Strikes and lockouts
14.22.5	Contract transparency
14.22.6	Beneficial ownership
14.23.8	State mineral purchases
14.25.2	Operations in conflict-affected and high-risk areas
14.25.2	Due diligence for conflict-affected and high-risk areas
14.25.4	Management of impacts in conflict-affected and high-risk areas