



Item 03 – Update Implementation Projects 2026 – Q1

For GSSB information and discussion

Date	16 March 2026
Meeting	19 March 2026
Objective	This document provides an overview of the implementation status of the current Standard setting projects.

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Update Implementation Projects 2026 – Q1

Project	Outcome	2026
		Q1
GRI Sector Standard Project for Textiles and Apparel	Sector Standard for Textiles and Apparel	Content revisions after public consultation
GRI Sector Standard Project for Financial Services	Sector Standard for Banking Sector Standard for Insurance Sector Standard for Capital Markets	Content revisions after public consultation
GRI 11, GRI 12, GRI 13, GRI 14	Alignment of Sector Standards with revised GRI Biodiversity, Climate Change and Energy Standards	Publication of aligned Sector Standards
GRI Sector Program – Interim Sector Resources	Development of Interim Sector Resources	Content revision after consultation with GRI governance bodies
GRI Topic Standard Project for Labor – Phase 1 Employment Practices and Conditions	Labor revision program, including, but not limited to: <i>GRI 202: Market Presence 2016 (Disclosure 202-1)</i> <i>GRI 401: Employment 2016</i> <i>GRI 402: Labor/Management Relations 2016</i>	Preparing final Standards for GSSB approval in Q2
GRI Topic Standard Project for Labor – Phase 2 Working Life	Labor revision program, including, but not limited to: <i>GRI 404: Training and Education 2016</i> <i>GRI 401: Employment 2016</i>	Preparing final standards for GSSB approval in Q2. Finalisation of Training and Education scheduled for the 2 nd half of 2026

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and Career Development	<i>GRI 402: Labor/Management Relations 2016</i>	
GRI Topic Standard Project for Labor – Phase 3 Workers Rights and Protections	<p>Labor revision program, including, but not limited to:</p> <p>Set 1</p> <p><i>GRI 405: Diversity and Equal Opportunity 2016</i></p> <p><i>GRI 406: Non-discrimination 2016</i></p> <p>Set 2</p> <p><i>GRI 407: Freedom of Association and Collective Bargaining 2016</i></p> <p><i>GRI 408: Child Labor 2016</i></p> <p><i>GRI 409: Forced or Compulsory Labor 2016</i></p> <p><i>GRI 414: Supplier Social Assessment 2016</i></p>	Public comment period closed 9 March 2026
GRI Topic Standard Project for Economic Impacts	<p>Revision including but not limited to:</p> <p>Phase 1:</p> <p><i>GRI 201: Economic Performance 2016</i> (Disclosures 201-1, 201-3, and 201-4)</p> <p>Phase 2:</p> <p><i>GRI 205: Anti-corruption 2016</i></p> <p><i>GRI 206: Anti-competitive Behavior 2016</i></p> <p><i>GRI 415: Public Policy 2016</i></p>	<p>Public comment period for the Monetary Flows (revision Economic Performance) draft ended 17 December 2025</p> <p>Analysis of comments and finalization of the final Standard is ongoing.</p> <p>Public comment period for Phase 2 is underway until 10 April 2026</p>
GRI Topic Standard Project for Economic Impacts	<p>Revision including but not limited to:</p> <p>Phase 3:</p> <p><i>GRI 202: Market Presence 2016</i> (Disclosure 202-2)</p> <p><i>GRI 203: Indirect Economic Impacts 2016</i></p>	Content development expected to start in Q4 2026

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		Q1
	<i>GRI 204: Procurement Practices 2016</i>	
GRI Topic Standard Project for Pollution	Revision including but not limited to: <i>GRI 305: Emissions 2016</i> (Disclosures 305-6 and 305-7) <i>GRI 306: Effluents and Waste 2016</i> (Disclosure 306-3)	Exposure drafts for Air Pollution, Soil Pollution and Critical Incidents for approval in the March 2026 GSSB meeting Content development for Noise and Odor is ongoing
Guidance on impacts, risks and opportunities	Practical guidance for organizations using the GRI Standards to understand the relationship between impacts, risks and opportunities	Background research continued