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# **GRI Sector Program – List of prioritized sectors Revision 4**

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# Background

In February 2019, the Global Sustainability Standards Board (GSSB) approved the GRI Sector Program (Sector Program) to improve clarity and consistency in sustainability reporting. The aim of the Sector Program is to develop GRI Sector Standards (Sector Standards) for 40 to 45 high-impact sectors.

The GSSB proposed a total of 40 sectors categorised by four priorities groups. This list of sectors has been revised over time to reflect priorities of the GSSB in its work program, stakeholder input, and learnings from the development of Sector Standard projects. The list will be further refined on a periodic basis as needed.

## Sector list

The main objective of the sector list is to accommodate as many potential reporters as possible, while maintaining internal cohesion of each sector and keeping the total number of sectors within the original scope of the program (40 to 45 sectors).

The sectors follow 'common denominator' names (e.g. mining or oil and gas) that are intended to be recognizable to all stakeholders. The Standards Team will recommend a sector's name and a key to link with established classification systems (GICS, ICB, ISIC, and SICS) in the relevant project proposal.

The sectors, with a brief description of each, are listed by priority group in the [Annex](#).

The list is presented to assist in planning the activities of the Sector Program and to engage with interested parties. The final definition of each sector will be decided at the inception of the project, in consultation with stakeholders.

# Priority sectors

The key criterion for prioritizing sectors is their sustainability impacts. This should reflect the severity of the impacts, as well as the likelihood of their occurrence. It should take into account the overall size of the sector, the sector's distribution around the world, and the number of organizations from that sector that are in a position to use the GRI Standards.

A second criterion to define the order of sectors is the potential for synergies between them. For example, the Sector Standard for mining shares many topics with oil, gas, and coal; and food and beverages can build upon the knowledge and contacts developed under agriculture, aquaculture, and fishing.

Ranking sectors according to their sustainability impacts cannot be completely objective but, taking also into account the feedback received from stakeholders, the Standards Team has exercised its best judgement.

Taking into account the criteria mentioned above, the GSSB published or is currently working on Sector Standards for:

1. Oil and gas
2. Coal
3. Agriculture, aquaculture, and fishing
4. Mining
5. Textiles and apparel
6. Banking
7. Insurance
8. Capital markets

Sectors from the remaining groups will be prioritized in due course, as per the GSSB Work Program.

# Annex

Table 1. List of sectors

| Sector                                       | Description of activities                                                                                                                                                         |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Group 1: Basic materials and needs</b>    |                                                                                                                                                                                   |
| <b>Oil and gas</b>                           | Exploration and production of oil and gas; suppliers of equipment and services to oil and gas fields; storage and transportation; refining and marketing of oil and gas products. |
| <b>Coal</b>                                  | Exploration and extraction of coal; suppliers of equipment and services to coal mines; storage and transportation; refining and marketing of coal products.                       |
| <b>Agriculture, aquaculture, and fishing</b> | Crop production, animal husbandry, aquaculture, and fishing, including rubber but excluding hunting and forestry.                                                                 |
| <b>Mining</b>                                | Exploration and extraction of minerals, except coal; suppliers of equipment and services to mining; storage and transportation; refining and marketing of minerals.               |
| <b>Food and beverages</b>                    | Manufacturing of food, beverages, and tobacco.                                                                                                                                    |
| <b>Textiles and apparel</b>                  | Manufacturing and retail of textiles, apparel, footwear, jewelry, and accessories.                                                                                                |
| <b>Banking</b>                               | Consumer banking, commercial banking, corporate banking, and investment banking.                                                                                                  |
| <b>Insurance</b>                             | Life, non-life, reinsurance, and intermediation.                                                                                                                                  |
| <b>Capital markets</b>                       | Asset ownership, asset management, wealth management, custody and investment advisory.                                                                                            |
| <b>Power production and energy utilities</b> | Electricity generation, transmission, and distribution; gas utilities.                                                                                                            |
| <b>Water and waste services</b>              | Water utilities and services; waste management.                                                                                                                                   |
| <b>Forestry</b>                              | Forestry and logging, production of pulp and paper.                                                                                                                               |
| <b>Metal processing</b>                      | Steel and aluminum production; smelting and processing of other metals.                                                                                                           |
| <b>Group 2: Industrial</b>                   |                                                                                                                                                                                   |

|                                                        |                                                                                                                                                            |
|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Construction materials</b>                          | Production of cement, concrete, tiles, bricks, glass, and other construction materials, except steel and timber.                                           |
| <b>Aerospace and defense</b>                           | Manufacturing of aircraft and weapons.                                                                                                                     |
| <b>Automotive</b>                                      | Production of road vehicles and auto parts, retail, and repair of road vehicles, car rental, and leasing.                                                  |
| <b>Construction</b>                                    | Construction of buildings, civil engineering, and other construction activities.                                                                           |
| <b>Chemicals</b>                                       | Manufacturing of chemical products, including plastics and fertilizers.                                                                                    |
| <b>Machinery and equipment</b>                         | Manufacturing of machines and equipment, including ships and trains. This can include all heavy industry not specified elsewhere.                          |
| <b>Pharmaceuticals</b>                                 | Manufacturing of pharmaceutical products, research and development of idem, and biotechnology.                                                             |
| <b>Electronics</b>                                     | Manufacturing and design of electronic products, including computers, mobile phones, and their components; semiconductors.                                 |
| <b>Group 3: Transport, infrastructure and tourism</b>  |                                                                                                                                                            |
| <b>Media and communication</b>                         | Telecom operators, media companies, and the printing industry.                                                                                             |
| <b>Software</b>                                        | Software and related services.                                                                                                                             |
| <b>Real estate</b>                                     | Real estate developers and services associated.                                                                                                            |
| <b>Transportation infrastructure</b>                   | Operation of roads, railways, ports, airports, etc.                                                                                                        |
| <b>Water transportation</b>                            | Transportation services by water.                                                                                                                          |
| <b>Ground transportation</b>                           | Transportation services by rail and road.                                                                                                                  |
| <b>Airlines</b>                                        | Passenger airlines.                                                                                                                                        |
| <b>Air freight and logistics</b>                       | Freight transportation by plane, postal, and other logistical services, and storage services.                                                              |
| <b>Hotels</b>                                          | Management of hotels, resorts, and other leisure spaces.                                                                                                   |
| <b>Group 4: Other services and light manufacturing</b> |                                                                                                                                                            |
| <b>Educational services</b>                            | Education services at all levels, including online education.                                                                                              |
| <b>Household goods</b>                                 | Manufacturing of furniture, household appliances, toys, sporting goods, and similar products. Can include all light manufacturing not specified elsewhere. |
| <b>Health services</b>                                 | Health care services, including veterinary.                                                                                                                |

|                                   |                                                                                                                                  |
|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| <b>Medical equipment</b>          | Manufacturing of medical supplies and equipment.                                                                                 |
| <b>Wholesale and retail trade</b> | All wholesale and retail trade not included in other sectors, including repair services.                                         |
| <b>Security services</b>          | Provision of security services, management of correctional facilities.                                                           |
| <b>Recreation and leisure</b>     | Operation of recreation and cultural venues, sports facilities, and gambling.                                                    |
| <b>Restaurants</b>                | Restaurants, bars, and cafes; catering services.                                                                                 |
| <b>Commercial services</b>        | Professional services, including lawyers, accountants, consultants, advertising and marketing, and business process outsourcing. |
| <b>Non-profit organizations</b>   | Non-governmental organizations, foundations, professional and civic associations, charities.                                     |