



Item 08 – GRI Sector Program – Updated program documents

For GSSB information

Date	03 July 2026
Meeting	16 July 2026
Project	GRI Sector Standard Project for Compact Sector Standards
Description	Following the GSSB decisions in November 2025 and June 2026 on the GRI Sector Standard Project for compact Sector Standards, two related program documents have been updated and are shared with the GSSB for information. These documents are the list of prioritized sectors and the GRI Sector Program description, currently available on the GRI Sector Program website .

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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GRI Sector Program – List of prioritized sectors, Revision 4 (approved by the GSSB on 19 November 2025)

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 categorized by four priority 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.

26 **Priority sectors**

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

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

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

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

- 40 1. Oil and gas
- 41 2. Coal
- 42 3. Agriculture, aquaculture, and fishing
- 43 4. Mining
- 44 5. Textiles and apparel
- 45 6. Banking
- 46 7. Insurance
- 47 8. Capital markets

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

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

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

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

51

GRI Sector Program – Program description

52 Program purpose

53 Addressing global challenges such as climate change, biodiversity loss, poverty, and inequality
54 requires sector-level action. Nevertheless, many organizations struggle to report on their sector-
55 specific impacts and lack clarity about which issues constitute the sector’s most significant impacts
56 from a sustainable development perspective.

57 A firm foundation providing authoritative information on sectoral impacts can help focus sustainability
58 reporting on the issues that matter most from a sustainable development perspective, thereby
59 strengthening the foundation for sustainable decision-making.

60 Furthermore, the Sector Program can help surface emerging issues for future development of the
61 Standards, thereby enabling the GSSB to deliver on its commitment to improve the GRI Standards.
62 The Sector Program will help to complete the reporting framework provided by the GRI Standards.

63 Sector program process

64 The process for developing Sector Standards is expected to involve:

- 65 • conducting preliminary research on issues of relevance to a given sector, leveraging the
66 sector work of other organizations, and providing inputs to draft development;
- 67 • forming a multi-stakeholder, expert project working group, technical committees, or peer
68 review groups;
- 69 • surveying the group for identification of significant impacts and stakeholder expectations, and
70 analyzing survey results;
- 71 • vetting identified issues and their descriptions through a multi-stakeholder process (draft
72 development), using a combination of virtual and in-person group meetings as well as one-on-
73 one meetings, as warranted;
- 74 • exposure of draft Sector Standards to public comment and incorporation of public feedback;
- 75 • finalization and release of the Sector Standard.

76 The project cycle is expected to repeat, incorporating lessons learned, for subsequent sectors. As
77 part of the GSSB’s commitment to continue revising and developing GRI Standards, Sector
78 Standards will continue to evolve to align with new and revised Topic and Universal Standards and to

79 reflect developments and emerging issues within sectors. In turn, the evolution of the GRI Standards
80 will be driven in part by information from the GRI Sector Program.

81 The Standards Team will make proposals to the GSSB for the development of new or the revision of
82 existing Standards. The GSSB will consider and prioritize these proposals during the regular reviews
83 of the GSSB work program as per the Due Process Protocol.

84 **Program scope**

85 The GSBS approved the GRI List of prioritized sectors in 2020. The list provides a naming system
86 that uses 'common denominator' names (e.g., mining, oil and gas, agriculture) that are intended to be
87 recognizable to all stakeholders, regardless of the classification systems they use. This list of
88 sectors is refined periodically in response to the conclusions of Sector Standards projects and other
89 inputs. The latest available list is *the GRI Sector Program – List of prioritized sectors Revision 4*,
90 *approved by the GSSB in November 2025*.

91 **Compact Sector Standards**

92 In 2026, the GSSB approved the development of Compact Sector Standards. A condensed version of
93 a full Sector Standard, to help organizations navigate today's reporting landscape and deliver sector-
94 relevant guidance more quickly across additional sectors.

95 Compact Sector Standards:

- 96 • Retain the core structure of the Sector Standards
- 97 • Focus on likely material topics for the sector
- 98 • Exclude detailed sector-specific reporting
- 99 • Follow the same multi-stakeholder and GSSB Due Process requirements as Sector
100 Standards

101 Compact Sector Standards are developed in clusters, but the outputs are individual compact Sector
102 Standards for each sector. The clusters will be formed to maximize synergies in the development of
103 multiple compact Sector Standards at the same time. To this end, sectors with similar impacts,
104 production processes, value chains, and other potential synergies will be grouped together.
105 Additionally, work programs of globally relevant standard setters, market demand, and developments
106 in the reporting landscape will be considered when forming the clusters. The severity of impacts and
107 different degrees of maturity in reporting can also be factors in including a sector in a cluster. For
108 more information about the Compact Sector Standards, [click here](#).