



# GSSB Work Program 2023-2025

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## Introduction

The Global Sustainability Standards Board (GSSB) is responsible for setting the globally accepted standards for sustainability reporting – the GRI Sustainability Reporting Standards (GRI Standards).

Established as an independent standard-setting body under the auspices of GRI, the GSSB is formed of 15 members representing a wide range of expertise and multi-stakeholder perspectives on sustainability reporting. The GSSB operates under the *[GSSB Terms of Reference](#)* to oversee the development of the GRI Standards according to a formally defined *[GSSB Due Process Protocol](#)*.

The GSSB works exclusively in the public interest and according to the vision and mission of GRI.

This document outlines all the elements of the GSSB Work Program 2023-2025. Appendix 1 presents the Project Schedule 2025.

The GSSB will publish the updated project schedule in 2025 on the *[GRI website](#)*.

## Overview of the GSSB Work Program 2023-2025

The Work Program 2023-2025 is based on stakeholder feedback to the GSSB, including feedback received during the public consultation on the draft work program, recommendations from GRI Topic Standards expert groups, the Sector Program recommendations to the GSSB, and priorities identified by the GSSB.

It covers a list of priorities for the next three years, which will be explained in more detail in this document, including:

- Development of GRI Standards
  - Revision of Topic Standards
  - Development of new Topic Standards
  - Development of new Sector Standards
  - Revision of Sector Standards
- Implementation of GRI Standards
- Cooperation with other standard-setting bodies and international organizations

# Preamble

The Global Sustainability Standards Board's (GSSB) Work Program 2023-2025 is issued at a time when environmental and societal challenges have reached a new level of urgency. As custodian of the world's most comprehensive and widely used sustainability reporting standards, the GSSB continues with its mission to provide high-quality and up-to-date standards. The standards drive transparency and accountability about impacts on the economy, environment, and people, including the management and governance oversight of those impacts. Our purpose is to promote activities consistent with the transformation towards sustainable development in the interests of humanity and our shared environment.

The GRI Standards are a comprehensive set of standards provided as a free public good for organizations to report their impacts. The GSSB will ensure that the GRI Standards are developed and revised in line with expectations for responsible business conduct and due diligence, as outlined in authoritative intergovernmental instruments. These instruments include the UN Guiding Principles on Business and Human Rights and other instruments from the International Labour Organization (ILO) and the Organisation for Economic Co-operation and Development (OECD). This work program builds on the 2020-2022 program achievements, which led to the most significant update since the launch of the GRI Standards in 2016. The update included the revision of the Universal Standards - the foundation of GRI reporting - and the release of the first three GRI Sector Standards.

The Work Program 2023-2025 comes at a pivotal moment in the evolution of corporate reporting. The GSSB identifies interoperability with other standards as a core ambition of its standard-setting activities and promotes disclosure on impacts as complementary, on an equal footing as disclosure on financial information. To this end, the GSSB is committed to working with standard-setters across national, jurisdictional, and global levels. These include the International Financial Reporting Standards (IFRS) Foundation and the International Sustainability Standards Board (ISSB) to establish a comprehensive corporate reporting regime for sustainability information. Under this regime, GRI Standards cover disclosure of the most significant impacts on the economy, environment, and people. This would allow organizations to identify risks and opportunities and provide sustainability-related financial information to investors (IFRS Sustainability Disclosure Standards), expanded with national and jurisdictional-specific reporting requirements.<sup>1</sup>

The mission GRI embarked on 25 years ago – to make sustainability reporting common practice – is becoming a reality. Today 96% of the largest 250 global companies report on sustainability, of which 78% use GRI Standards. Of the 100 largest companies in 58 countries (5800 companies globally), 68% use GRI Standards out of 79% reporting on sustainability.<sup>2</sup> This has been achieved partly through comprehensive policy mandates, one of which, the Corporate Sustainability Reporting Directive (CSRD) in the European Union, will enter into force in the coming years. At the same time, the GSSB will continue to support the Sustainability Reporting Board (SRB) of the European Financial Reporting Advisory Group (EFRAG) as it develops the European Sustainability Reporting Standards (ESRS). The GSSB has reserved the capacity to proactively pursue joint work programs and standard-setting activities to support the regulatory agenda in other regions and countries.

Against this backdrop, the GSSB is committing to its most ambitious work program to date. In 2023-2025, the GSSB will significantly scale up its standard-setting capacity to enable an ongoing review of all existing GRI Standards within a four-year cycle. This will guarantee a set of standards to keep pace with evolving expectations about organizational transparency. The GSSB will solidify its commitment to developing a comprehensive set of Sector Standards designed to help identify a sector's most significant impacts and to reflect stakeholder expectations of sustainability reporting.

The GSSB recognizes that global leadership and continuous improvement are more crucial than ever. In all its activities, from standard-setting and collaboration, to supporting regulatory efforts to advance GRI's mission to make sustainability reporting a matter of course, the GSSB will aim to optimize the reporting process for those who issue reports. The GSSB will facilitate informed dialogue based on consistent and comparable information, enabling informed decision-making by all stakeholders.

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<sup>1</sup> <https://www.globalreporting.org/news/news-center/ifrs-foundation-and-gri-to-align-capital-market-and-multi-stakeholder-standards/>

<sup>2</sup> KPMG, 'Big shifts, small steps', Survey of Sustainability Reporting 2022.

# Development of GRI Standards

## Revision of Topic Standards

The GSSB is committed to revising all GRI Standards periodically to guarantee they remain up to date, continue to promote the public interest, and represent a globally relevant consensus validated through a multi-stakeholder process.

As a result, by the end of 2025, all existing GRI Topic Standards will be revised or be under revision. The GSSB identified the priorities (see Table 1) to revise Topic Standards based on:

- recommendations from the Sector Program;
- feedback from internal and external stakeholders; and
- research carried out by the Standards Division and third parties.

Most of the recommendations and feedback from stakeholders and the GRI Sector Program will be considered in the revision of existing Topic Standards. In all cases, the GSSB identifies the most pressing needs based on stakeholder feedback, in line with the GSSB mandated project identification and prioritization procedure described in the Due Process Protocol. In doing so, the GSSB is also paying particular attention to enabling convergence and harmonization among sustainability reporting standards, frameworks, and related (regulatory) initiatives.

The Topic Standard revision projects being worked on or already prioritized by the GSSB are part of the work program. These include the revision of:

- *GRI 304: Biodiversity 2016* – revised Standard to be published in early 2024. In this revision, new disclosures and guidance are being developed related to reporting impacts across the supply chain, direct drivers of biodiversity loss, changes to the state of biodiversity, and impacts on people resulting from an organization's impacts on biodiversity.
- *Labor-related Topic Standards* – revision started in 2022 and will continue until 2025. The revision work takes a programmatic approach. Two sets of labor-related Topic Standards will be revised. The first phase focuses on remuneration, working time, employment (including contractual relations, termination, major changes, data, and privacy), and training and education. The second phase reviews diversity, equal opportunities, non-discrimination, freedom of association and collective bargaining, child labor, and forced or compulsory labor.
- *Climate change-related Topic Standards* – revision started in early 2023, with content development continuing into 2023 and 2024. In addition to reviewing existing content, the scope of this project includes the development of new disclosures, requirements, and guidance related to climate strategy, carbon credits, transition plans, and targets for transition to a low-carbon economy and the impacts of that transition on workers and local communities.
- *Economic impacts-related Topic Standards* – this project is expected to start in Q3 of 2023. The project will continue until 2025.

The revision of *GRI 201: Economic Performance 2016*, *GRI 202: Market Presence 2016*, and *GRI 203: Indirect Economic Impacts 2016* was prioritized by the GSSB in the previous work program based on the feedback of reporters who indicated that the current disclosures are unclear and inconsistently interpreted and would benefit from a thorough content review.<sup>3</sup>

The labor-related disclosure of *GRI 202: Market Presence 2016* will be revised in the labor project, and the climate-related disclosure of *GRI 201: Economic Performance 2016* will be revised in the climate project. It is, therefore, the right moment to revise the economic-related disclosures to ensure alignment and consistency with the labor and climate change projects.

The existing disclosures of the following GRI Standards will be part of the project scope: *GRI 201: Economic Performance 2016*, *GRI 202: Market Presence 2016*, *GRI 203: Indirect Economic Impacts 2016*, *GRI 204: Procurement Practices 2016*, *GRI 205: Anti-competitive Behavior 2016*, *GRI 206: Anti-corruption 2016*, and *GRI 415: Public Policy 2016* to represent internationally agreed best practice and align with the recent developments and the relevant authoritative intergovernmental instruments in the field of economic impact. Based on initial research by the Standards Division, various topics could fall within the scope of the economic impacts project. These include:

- impacts of organizations on local labor markets, including job creation;
- monetary flows into local economies, including local procurement;
- investment in infrastructure and services, often tied in with community investment;
- securing livelihoods impacts of business models, for example, employee-owned businesses and social enterprises;
- economic contributions of an organization's products and services.

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<sup>3</sup> <https://www.globalreporting.org/standards/media/1485/item-03-final-project-proposal-for-review-of-gri-201-202-203.pdf>

Furthermore, at the end of 2023, the GSSB is expected to discuss a project proposal to start the revision of existing disclosures and develop new disclosures on the topic of pollution. The proposed revision is as follows:

- *Pollution-related Topic Standards*, including spills and leaks – in October 2016, the GSSB initiated a project to revise *GRI 303: Water 2016* and the effluents-related disclosures from *GRI 306: Effluents and Waste 2016*. In this revision, it was decided not to include Disclosure 306-3 Significant spills in the revised *GRI 303: Water and Effluents 2018*, as it was not exclusively relevant to the topic of water and effluents. The proposal was to develop a new standalone GRI Topic Standard to report spills and leaks and their impacts, after which the *GRI 306: Effluent and Waste 2016* will be withdrawn.<sup>4</sup>

The Sector Program proposed to enlarge the scope to Critical Incident Management. Based on further discussions and inputs from stakeholders, the scope of the revision will be broadened to include the different kinds of pollutants and substances that can potentially affect soil, water, air, biodiversity, and human health.

Next to the spills and leaks disclosure 306-3 of *GRI 306: Effluents and Waste 2016*, the revision will include non-GHG air pollutants as covered in the disclosures 305-6 and 305-7 of *GRI 305: Emissions 2016* (these two disclosures are not part of the climate change revision project). Furthermore, the new Topic Standard will address reporting disclosures for emerging subjects such as plastics pollution and hazardous chemicals.

Table 1 provides the priorities for 2023 and the general outlook for the revision work of Topic Standards for 2024 and 2025. The GSSB's ambition is to revise or start the revision of all existing GRI Standards by the end of 2025 to guarantee that they reflect the global multi-stakeholder consensus and continue to promote the public interest. As a result, the standard setting activity will increase over the next three years resulting in up to ten Topic Standard revision projects in 2025. The final scope of work for each Topic Standard project will be defined during the project proposal preparation and presented to the GSSB for approval.

**Table 1: Planned Topic Standards revisions for 2023-2025**

Project	Scope including but not limited to	Status
Biodiversity	GRI 304: Biodiversity 2016	Publication Q1 2024
Labor	Revision program including: GRI 202: Market Presence 2016 (Disclosure 202-1) GRI 401: Employment 2016 GRI 402: Labor/Management Relations 2016 GRI 404: Training and Education 2016 GRI 405: Diversity and Equal Opportunity 2016 GRI 406: Non-discrimination 2016 GRI 407: Freedom of Association and Collective Bargaining 2016 GRI 408: Child Labor 2016 GRI 409: Forced or Compulsory Labor 2016 GRI 414: Supplier Social Assessment 2016	Started Q3 2022
Climate change	GRI 302: Energy 2016 GRI 305: Emissions 2016 (Disclosures 305-1 to 305-5) GRI 201: Economic Performance 2016 (Disclosure 201-2)	Started Q1 2023
Economic impacts	GRI 201: Economic Performance 2016 (Disclosures 201-1, 201-3, and 201-4) GRI 202: Market Presence 2016 (Disclosure 202-2) GRI 203: Indirect Economic Impacts 2016 GRI 204: Procurement Practices 2016 GRI 205: Anti-corruption 2016 GRI 206: Anti-competitive Behavior 2016 GRI 415: Public Policy 2016	Start Q3 2023
Pollution	GRI 305: Emissions 2016 (Disclosures 305-6 and 305-7) GRI 306: Effluents and Waste 2016 (Disclosure 306-3)	Start Q4 2023

<sup>4</sup> [https://www.globalreporting.org/standards/media/1789/item\\_05\\_-\\_gssb\\_project\\_proposal\\_on\\_spills\\_and\\_leaks.pdf](https://www.globalreporting.org/standards/media/1789/item_05_-_gssb_project_proposal_on_spills_and_leaks.pdf);  
<https://www.globalreporting.org/media/bgwf4s1g/item-04-gri-sector-standards-project-for-oil-and-gas-input-on-gri-topic-standards.pdf>

Project	Scope including but not limited to	Status
Indigenous Peoples and local communities	GRI 411: Rights of Indigenous Peoples 2016 GRI 413: Local Communities 2016	Start 2024
Security practices	GRI 410: Security Practices 2016	Start 2024
Customer impacts	GRI 416: Customer Health and Safety 2016 GRI 417: Marketing and Labeling 2016 GRI 418: Customer Privacy 2016	Start 2025
Circularity and material resources	GRI 301: Materials 2016 GRI 306: Waste 2020	Start 2025
Procurement practices	GRI 308: Supplier Environmental Assessment 2016 GRI 414: Supplier Social Assessment 2016	Start 2025

## Development of new Topic Standards

The GSSB identifies priorities for developing new Topic Standards based on:

- recommendations from the Sector Program;
- feedback from internal and external stakeholders; and
- research carried out by the Standards Division and third parties.

New Topic Standards aim to address topics not covered by the GRI Standards. Stakeholders' feedback suggested that GRI Standards have gaps relating to cybersecurity and data privacy reporting, as well as the payments to and contractual arrangements between organizations and governments.

The reporting on payments to and contractual arrangements will be part of the revision work of the economic impacts project to start in 2023.

The grouping of subjects related to digitalization, data protection, cybersecurity, artificial intelligence, and privacy is prioritized by the GSSB as a new topic to be researched in 2024.

For other potential new topics identified, the GSSB will work together with stakeholders to:

- a) Research a topic's relevance to be integrated into GRI Standards.
- b) Develop reporting guidance documents to assist organizations in reporting on subjects not yet covered (in detail) by the GRI Standards.

The GSSB has identified the need for further research and the development of practical guidance on International Humanitarian Law.

## Development of new Sector Standards

Sustainability reporting by organizations operating within specific sectors has not consistently addressed their most significant impacts. Therefore, the GSSB initiated the [GRI Sector Program](#) to develop GRI Sector Standards to address this issue. To report in accordance with the 2021 GRI Universal Standards, effective on 1 January 2023, an organization is required to use the applicable GRI Sector Standard, if available. Sector Standards will be developed in line with the [Program description](#) and the list of prioritized sectors.

The Sector Program will develop standards for around 40 sectors. Sectors are prioritized based primarily on their sustainability impacts. This takes into account the significance of the sector's impacts, the sector's size and distribution around the world, and the number of organizations from that sector that are likely to use the GRI Standards. Other criteria for prioritizing a sector include learnings and synergies from other recently developed GRI Sector Standards.

The list of prioritized sectors may be refined throughout this work program's duration. Future revisions of the list will be discussed in the public GSSB meetings and published on the GRI website.

After the completion of the pilot projects for the Sector Program on oil, gas, coal, agriculture, aquaculture, and fishing, work commenced on *Priority Group 1: Basic Materials and Needs*.



The following sectors from priority group 1 commenced in 2022 and will continue into the period covered by this work program:

- Mining
- Textiles and apparel
- Banks
- Insurance
- Capital markets

In addition, the remaining priority group 1 sector projects for food and beverages, utilities, renewable energy, forestry, and metal processing, will also commence during the period covered by this work program. Following suggestions against developing a singular Sector Standard for renewable energy, the names and definitions of the utilities and renewable energy sectors will be completely revised before submitting project proposals.

Table 2 outlines the complete list of Sector Standards under development during this work program.<sup>5</sup>

**Table 2: Outlook of Sector Standards development for 2023-2025**

Project	Outcome	Description of the sector	Expected start
GRI Sector Standard Project for Mining	Sector Standard for mining	Exploration and extraction of minerals, except coal; suppliers of equipment and services to mining; storage and transportation; refining and marketing of minerals	Started Q1 2022
GRI Sector Standard Project for Textile and Apparel	Sector Standard for textiles and apparel	Manufacturing and retail of textiles, apparel, footwear, and accessories	Started Q4 2022
GRI Sector Standard Project for Financial Services	Sector Standard for banks	Commercial banks; consumer finance; savings institutions; mortgage finance; microfinance institutions	Start Q1 2023
	Sector Standard for insurance	Life, non-life, and reinsurance	Start Q1 2023
	Sector Standard for capital markets	Asset owners and managers; investment banks, custody, and stock exchanges	Start Q1 2023
GRI Sector Standard Project for Food and Beverages	Sector Standard for food and beverages	Manufacturing of food, beverages, and tobacco	Start 2024
GRI Sector Standard Project for Utilities (name and description to be confirmed)	Sector Standard for utilities	Electricity generation (except renewables), transmission and distribution; gas utilities and distributors; water utilities and services; waste management	Start 2024
GRI Sector Standard Project for Renewable Energy (name and description to be confirmed)	Sector Standard for renewable energy	Solar and wind project developers; biofuels producers; producers of fuel cells and industrial batteries	Start 2024
GRI Sector Standard Project for Forestry	Sector Standard for forestry	Forestry and logging; production of pulp and paper	Start 2025
GRI Sector Standard Project for Metal Processing	Sector Standard for metal processing	Steel and aluminum production; smelting and processing of other metals	Start 2025

<sup>5</sup> The scope and names of individual sectors may be adjusted as a result of research and stakeholder input at the commencement and throughout the development of each sector project.

In 2024, the potential to expand the number of Sector Standards developed simultaneously will be assessed. This may result in the commencement of standards for *Priority Group 2: Industrial sectors*.

### **Additional research project on the public sector**

While GRI Sector Standards can be used by any organization undertaking relevant public or private activities, the Sector Program does not currently contemplate developing a standard that considers the unique perspective and functions of the public sector. As such, a research project will be undertaken to understand existing practices, needs, and a workable structure for sustainability reporting in the public sector. The intention is that this will be collaborative, working in conjunction with the evolving agenda of the International Public Sector Accounting Standards Board (IPASB) and other regional and national level standard setting bodies to ensure access to the most useful information and alignment.

## **Revision of Sector Standards**

The GRI Sector Standards list the disclosures, GRI and non-GRI, identified as relevant for reporting by an organization in a sector. Most disclosures listed in a Sector Standard are drawn from the GRI Topic Standards, so revising Topic Standards creates the need to update Sector Standards that refer to disclosures in the updated Topic Standards.

The planned publication of the revised *GRI 304: Biodiversity* will result in the first revision of Sector Standards, but this process will grow in scale and complexity. As a priority in 2023, a process will be designed and tested to preserve the linkage between Topic and Sector Standards and ensure that Sector Standards include references to best practice reporting on the relevant topics.

All Topic Standards, either revised or new, published during this work program's duration will be followed by a revision to any published Sector Standards that include relevant disclosures.



# Implementation of GRI Standards

The GSSB is committed to supporting the implementation of the GRI Standards – available in a wide range of languages – by developing materials that support interpretation and application and providing users easy access to information reported based on the GRI Standards.

## Translations

Translations of the GRI Standards are a strategic part of the GSSB work program.

Although English is the authoritative language of the GRI Standards, authorized translations ensure that the world's most widely used standards for sustainability reporting are accessible to a diverse global audience.

The first translations were launched in 2017, and the goal was to provide authorized translations of the GRI Standards in 10 key languages (Arabic, Bahasa Indonesia, French, German, Italian, Japanese, Portuguese, Simplified Chinese, Spanish, and Traditional Chinese). This goal was reached in 2020 with the launch of the Portuguese translation.

For the next work program, the translation work will continue. Translation projects will be initiated for each GRI Standard approved by the GSSB, and translations will be published in the quarter following the release of the English version of a new or revised GRI Standard.

## Standard Interpretations, FAQs and guidance material

Stakeholders can submit feedback to the GSSB about the application of the GRI Standards to [gssbsecretariat@globalreporting.org](mailto:gssbsecretariat@globalreporting.org). After reviewing the feedback, if necessary, the GSSB will issue Standard Interpretations or FAQs or provide additional guidance to address implementation issues identified by the users of the GRI Standards.

## Digital taxonomy

The GSSB will develop a digital taxonomy of the GRI Standards in 2023 to enable the organizations using the GRI Standards to report in a digital format. This will enable information users to access, analyze, and compare this information more easily. The GSSB will aim to ensure compatibility with digital taxonomies to be developed by other standard-setting bodies and will seek to develop the taxonomy in conjunction with them.

# Cooperation with partners

The GSSB is committed to cooperating with global, national, and other jurisdictional standard-setting bodies to ensure complementarity and interoperability between standards. As opportunities arise, this cooperation may take the form of coordinating work programs, joint standard-setting, or the development of guidance materials, including mapping or linkage documents, to explain the complementarity and alignment between standards.

The GSSB will proactively invite partners to participate or observe in expert groups tasked with developing GRI Standards, seek their input on drafts of standards, and invite them to GSSB meetings to exchange views on standards under development and standard-setting priorities.

GRI and the IFRS Foundation signed in March 2022 a memorandum of understanding under which their respective standard-setting boards – the GSSB and the International Sustainability Standards Board (ISSB) – will seek to coordinate their work programs and standard-setting activities.

The GSSB will continue to provide its support to the Sustainability Reporting Board (SRB) of the European Financial Reporting Advisory Group (EFRAG) in the development of the European Sustainability Reporting Standards (ESRS) over the following years.

The GSSB is open to considering the coordination of work programs and standard-setting activities to support the evolving regulatory agenda in the European Union and other regions and countries. The GSSB will conduct a comprehensive assessment of ongoing and anticipated regulatory initiatives in 2023 and prioritize its cooperative efforts in support of regulators. The GSSB will continue the dialogue with the International Auditing and Assurance Standards Board (IAASB) and the International Ethics Standards Board for Accountants (IESBA) and is committed to contributing to their respective standard-setting agendas relevant to sustainability reporting.

The GSSB seeks to address the needs of the public sector for specific guidance on sustainability reporting by exploring a collaboration with the International Public Sector Accounting Standards Board (IPSASB). Initially, this effort will entail allocating the necessary resources for research to inform the further coordination of potential standard-setting activities for the public sector between the GSSB and IPSASB.

In keeping with its commitment to developing the GRI Standards in line with authoritative intergovernmental instruments, including those developed by the United Nations (UN), the Organisation for Economic Co-operation and Development (OECD), and the International Labour Organization (ILO), the GSSB is committed to continuing to work closely with these international organizations. This includes inviting representation from these organizations to serve in expert groups to develop the GRI Standards.

# Appendix 1: Addendum Project Schedule 2025

The table below outlines the project schedule for 2025.

Project	Outcome	Status at the end of 2024	2025			
			Q1	Q2	Q3	Q4
Sector Standards						
GRI Sector Standard Project for Textiles and Apparel	Sector Standard for Textiles and Apparel	Content development	Content development		Expected approval public exposure draft / Public consultation	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 development	Approval of public exposure draft Public consultation	Public consultation	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	Project proposal approved	Content development / Expected approval of public exposure draft	Public consultation	Content revisions after public consultation	Expected approval of revised Sector Standards
Public sector research project	Consultation paper on sustainability reporting for the public sector	GSSB feedback received. Further content development	Second GSSB discussion			
GRI Sector Program - Interim Sector Resources	Development of Interim Sector Resources	Initial project concept discussed by the GSSB	GSSB discussion on options for the development of Interim Sector Resources		GSSB approval of concept proposal	
Topic Standards						
GRI Topic Standard Project for Labor - Phase 1 Employment Practices and conditions	Labor Revision program including, but not limited to: <ul style="list-style-type: none"><li>GRI 202: Market Presence 2016 (Disclosure 202-1)</li><li>GRI 401: Employment 2016</li><li>GRI 402: Labor/Management Relations 2016</li></ul>	Phase 1 public consultation concluded for the following set of draft standards Remuneration and working time Employment Significant changes for workers Control of work standard interpretation for GRI 2			Content revisions after public consultation	

Project	Outcome	Status at the end of 2024	2025			
			Q1	Q2	Q3	Q4
Topic Standards <i>continued</i>						
GRI Topic Standard Project for Labor - Phase 2 Working life and Career development	Labor revision program including, but not limited to: <ul style="list-style-type: none"><li>● <i>GRI 404: Training and Education 2016</i></li><li>● <i>GRI 401: Employment 2016</i></li><li>● <i>GRI 402: Labor/Management Relations 2016</i></li></ul>	Content development is ongoing for the following draft Standards Training and Education Working Parents and Caregivers	Expected approval public exposure drafts	Public consultation	Content revisions after public consultation	
GRI Topic Standard Project for Labor - Phase 3 Workers rights and protections	Labor Revision program including, but not limited to: <ul style="list-style-type: none"><li>● <i>GRI 202: Market Presence 2016</i> (Disclosure 202-1)</li><li>● <i>GRI 405: Diversity and Equal Opportunity 2016</i></li><li>● <i>GRI 406: Non-discrimination 2016</i></li><li>● <i>GRI 407: Freedom of Association and Collective Bargaining 2016</i></li><li>● <i>GRI 408: Child Labor 2016</i></li><li>● <i>GRI 409: Forced or Compulsory Labor 2016</i></li><li>● <i>GRI 414: Supplier Social Assessment 2016</i></li></ul>	Content development is ongoing for the following phase 3 sets of draft Standards Set 1: <ul style="list-style-type: none"><li>● Diversity and Equal Opportunity</li><li>● Non-discrimination</li></ul> Set 2: <ul style="list-style-type: none"><li>● Freedom of Association and Collective Bargaining</li><li>● Forced or Compulsory Labor</li><li>● Child labor</li><li>● Workers of Business Relationships</li></ul>	Content Development		Expected approval public exposure Set 1 Public consultation Set 1	Expected approval public exposure Set 2 Public consultation Set 2 Content revisions after public consultation
GRI Topic Standard Project for Climate Change	Revision including but not limited to: <ul style="list-style-type: none"><li>● <i>GRI 302: Energy 2016</i></li><li>● <i>GRI 305: Emissions 2016</i> (Disclosures 305-1 to 305-5)</li><li>● <i>GRI 201: Economic Performance 2016</i> (Disclosure 201-2)</li></ul>	Content revisions after public consultation for the following drafts <i>GRI 102 Climate Change 2025</i> <i>GRI 103 Energy 2025</i>	Expected final approval	Launch	Implementation activities	

Project	Outcome	Status at the end of 2024	2025			
			Q1	Q2	Q3	Q4
Topic Standards <i>continued</i>						
GRI Topic Standard Project for Economic Impacts	Revision including but not limited to: <ul style="list-style-type: none"><li>• <i>GRI 201: Economic Performance 2016</i> (Disclosures 201-1, 201-3 and 201-4)</li><li>• <i>GRI 205: Anti-corruption 2016</i></li><li>• <i>GRI 206: Anti-competitive Behavior 2016</i></li><li>• <i>GRI 415: Public Policy 2016</i></li></ul>	Content development ongoing for Phase 1: <ul style="list-style-type: none"><li>• Economic Performance</li></ul> and Phase 2: <ul style="list-style-type: none"><li>• Anti-corruption</li><li>• Anti-competitive Behavior</li><li>• Public Policy</li></ul>	Content development		Public consultation Phase 1 and 2	
GRI Topic Standard Project for Economic Impacts	Revision including but not limited to: <ul style="list-style-type: none"><li>• <i>GRI 202: Market Presence 2016</i> (Disclosure 202-2)</li><li>• <i>GRI 203: Indirect Economic Impacts 2016</i></li><li>• <i>GRI 204: Procurement Practices 2016</i></li></ul>	Content development of Phase 3 of the economics project	Content development			
GRI Topic Standard Project for Pollution	Revision including but not limited to: <ul style="list-style-type: none"><li>• <i>GRI 305: Emissions 2016</i> (Disclosures 305-6 and 305-7)</li><li>• <i>GRI 306: Effluents and Waste 2016</i> (Disclosure 306-3)</li></ul>	Working group approved	Content development			
Implementation of GRI Standards						
Translations	Translation of GRI Standards in ten key languages: <i>GRI 102 Climate Change</i> <i>GRI 103 Energy</i>	To be started		Start of translations <i>GRI 102</i> and <i>103</i>		Start of translations of revised Sector Standards
	Revised Sector Standards					
GRI XBRL project	Technical support for the GRI Standards XBRL Taxonomy development	Content development			Expected release XBRL Taxonomy	
Guidance on impacts and risks, and opportunities	Practical guidance for organizations using the GRI Standards to understand the relationship between impacts, risks, and opportunities	Pre-discussions were held at GSSB meetings during 2024	Discussion of a project proposal	Expected approval of project proposal	Planned start content development. Pending resource allocation	
Global system position paper			First discussion with the GSSB	Expected publication of formal GSSB position		

Project	Outcome	Status at the end of 2024	2025			
			Q1	Q2	Q3	Q4
Implementation of GRI Standards <i>continued</i>						
Paper on options for policy adoption of the GRI Standards				First discussion with the GSSB		
GRI and TNFD case studies	Collaboration with the TNFD on case studies that highlight links between nature-related impacts and risks and opportunities	Content development		Expected launch final versions		
Mapping between the CDP questionnaire and the GRI Standards	Mapping between the CDP questionnaire and the Climate, Biodiversity, and Water-related GRI Standards ( <i>GRI 101, 102, 103, and 303</i> )		Content development	Expected launch final version		



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