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Item 07 – GSSB Work Program 2026-2028

For GSSB approval

Date	26 November 2026
Meeting	10 December 2026
Description	This paper sets out the GSSB Work Program 2026-2028. It is presented for approval by the GSSB.

This document does not represent an official position of the GSSB

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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Introduction

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

The GSSB comprises 15 members representing a wide range of expertise and multi-stakeholder perspectives on sustainability reporting. The GSSB operates under the GRI articles of association and bylaws to oversee the development of the GRI Standards according to a formally defined 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 2026-2028. The GSSB will publish project schedules for the years 2026, 2027, and 2028 on the GRI website.

Overview of the GSSB Work Program 2026-2028

The Work Program 2026-2028 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
  - Revision of Universal Standards
- Implementation of GRI Standards
- Cooperation with other standard-setting bodies and international organizations

Priorities identified in this GSSB Work Program require full funding to commence.

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Development of GRI 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.

Next to that, the GSSB is constantly monitoring the evolution of sustainable reporting practices and related transparency expectations to identify potential gaps in the GRI Standards offering.

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.

Revision of Topic Standards

The GSSB identifies the priorities to revise existing Topic Standards based on:

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

The completion of the Topic Standards revision projects underway at the beginning of the three-year period covered by the GSSB Work Program 2026-2028 **has been identified as the GSSB's first priority**. These include the revision of:

- GRI Topic Standards Project for Labor – *revision of 11 standards started in Q3 2022.*
- GRI Topic Standards Project for Pollution – *revision started in Q4 2023.*
- GRI Topic Standards Project for Economic Impact – *revision of 7 standards started in Q3 2023.*

Table 1 lists the ongoing projects at the beginning of the three-year period covered by the GSSB Work Program 2026-2028 and provides an overview of the existing GRI Standards in scope of the revisions.

Table 1: Ongoing Topic Standards revision projects on 1 January 2026

Project	Scope, including but not limited to
GRI Topic Standards Project for Labor	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
GRI Topic Standards Project for Economic Impact	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
GRI Topic Standards Project for Pollution	GRI 305: Emissions 2016 (Disclosures 305-6 and 305-7) GRI 306: Effluents and Waste 2016 (Disclosure 306-3 Significant Spills)

To guarantee the Topic Standards remain up to date, continue to promote the public interest, and represent a globally relevant consensus validated through a multi-stakeholder process, the GSSB has identified the following future Topic Standards revision projects.

- Project covering *GRI 410: Security Practices 2016*; *GRI 411: Rights of Indigenous Peoples 2016*, and *GRI 413: Local Communities 2016*. The topic of conflict-affected and high-risk areas[1], which has been highlighted in the development of Sector Standards and wider stakeholder feedback, could be included in the project scope.
- Project covering revision of *GRI 301: Materials 2016, GRI 306: Waste 2020,* and *GRI 303: Water and Effluents 2018* to fully align with the planetary boundaries concept and to align with the new *GRI 102: Climate Change 2025*, *GRI 101: Biodiversity 2024*, and the upcoming Pollution Topic Standards.

These projects will be considered for commencement upon completion of the Topic Standards revision projects underway at the beginning of the three-year period covered by the GSSB Work Program 2026-2028.

[1] Security, Conflict, and Sustainability

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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 Team and third parties.

New Topic Standards aim to address new topics that are not currently covered by the GRI Standards.

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

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

Based on stakeholder discussions and research on digitalization, the GSSB has identified the development of a standard covering the digitalization-related impacts, such as AI, algorithmic decision-making, data privacy, and data security, as a gap in the GRI Standards offering. Several existing GRI Topic Standards, like *GRI 418: Customer Privacy 2016*, partly cover the impacts of digitalization. The necessary revision work could be part of the digitalization project.

Any project to develop a new Topic Standard must be fully funded before commencement.

Table 2: Overview of future revisions of Topic Standards and new Topic Standards

Project	Scope, including but not limited to
Local community-related impacts	GRI 410: Security Practices 2016 GRI 411: Rights of Indigenous Peoples 2016 GRI 413: Local Communities 2016
Alignment of environmental impact Standards	GRI 301: Materials 2016 GRI 306: Waste 2020 GRI 303: Water and Effluents 2018
Digitalization-related impacts	New Standard GRI 418: Customer Privacy 2016

Development of new Sector Standards

The GSSB initiated the GRI Sector Program to develop GRI Sector Standards.

The Sector Program will develop standards for around 40 sectors. Sectors are prioritized based primarily on their sustainability impacts. This takes into account the sector's impact, its size and distribution worldwide, and the number of organizations from that sector likely to use the GRI Standards.

Table 2 outlines the Sector Standards projects that are ongoing at the beginning of the three-year period covered by the GSSB Work Program 2026-2028 and provides an overview of the existing GRI Standards in scope of the revisions. The GSSB has identified the completion of the ongoing Sector Standards projects as its first priority.

Table 3: Ongoing Sector Standards projects on 1 January 2026

Project	Sector	Sector Description
GRI Sector Standard Project for Textiles and Apparel	Sector Standard for textiles and apparel	Manufacturing and retail of textiles, apparel, footwear, jewelry, and accessories.

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GRI Sector Standards Project for Financial Services	Sector Standard for banks	Consumer banking, commercial banking, corporate banking, and investment banking.
	Sector Standard for insurance	Life, non-life, reinsurance, and intermediation.
	Sector Standard for capital markets	Asset ownership, asset management, wealth management, custody and investment advisory.

The GSSB has evaluated the implementation of the Sector Program to date and approved a number of modifications to the approach that will apply to future Sector Standards projects.

As part of the Sector Program review, the GSSB discussed how to enhance the application, efficacy, and reach of GRI's sector-related work.

This included the development of Sector Standards in a revised format. The underlying ambition is to deliver sector-relevant reporting standards at scale and with urgency that would not be feasible using the model for developing individual Sector Standards used to date.

The Sector Standards in the revised format will be a useful tool to guide materiality assessments and can be particularly important for compliance with regulatory frameworks. They aim to improve the consistency of sustainability reporting by organizations within a sector and increase accountability over the issues that matter most.

The development of the Sector Standards in the new format has been identified as the GSSB's second priority for the Sector Program. The first new project will cover the Food and Beverages sector.

Any project to develop a new Sector Standard must be fully funded before commencement.

Revision of Sector Standards

The GRI Sector Standards list disclosures identified as relevant for reporting by an organization in a sector. Most of the disclosures listed in a Sector Standard are drawn from the GRI Topic Standards, so when a Topic Standard is revised, all Sector Standards that refer to it need to be aligned with the revised Topic Standard.

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 from these revised or new Topic Standards. The GSSB will build on learnings from the GRI Standards Project for Alignment of Sector Standards with new and revised Topic Standards for the upcoming revisions of GRI Sector Standards.

Revisions of Universal Standards

In 2023-2024, the GSSB discussed possible narrow-scope amendments to *GRI 1: Foundation 2021* and *GRI 3: Material Topics 2021* as a result of changes to the reporting landscape, regulatory developments, and advances in digital reporting.

Since then, several developments have emerged that could be consolidated into a more comprehensive review of the Universal Standards:

- **Guidance on impacts, risks, and opportunities:** The GSSB has approved the project proposal for the GRI Guidance Project – Relationships between Impacts, Risks and Opportunities in 2025. Background research has commenced, and the further implementation of this project is pending confirmation of funding. The project is a strategic priority for the GSSB as it addresses a clearly identified market need and gap in the current standards

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offering. The guidance is a key contribution towards a comprehensive global corporate reporting system. The project may result in an update to the Universal Standards as the resulting guidance would be introduced in *GRI 3: Material Topics 2021* and referenced in *GRI 1: Foundation 2021* and *GRI 2: General Disclosures 2021*.

- **Policy adoption:** In 2025, the GSSB started to review options for policy adoption of the GRI Standards and potential impacts on the structure and scope of the GRI Standards.

Implementation of GRI Standards

The GSSB is committed to supporting the implementation of the GRI Standards by developing materials that support interpretation and application, and providing users easy access to information reported based on the GRI Standards.

Standard Interpretations, FAQs, and guidance material

Stakeholders can submit feedback to the GSSB about the application of the GRI Standards to 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 continue to support the maintenance of the digital taxonomy of the GRI Standards released in 2025 to enable the organizations using the GRI Standards to report in a digital format. This will also enable information users to access, analyze, and compare the reported information more easily. In its standard-setting approach, the GSSB will continue to build on the lessons learned from developing the digital taxonomy.

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.

The GSSB is open to considering the coordination of work programs and standard-setting activities to support the evolving regulatory agenda in regions and countries. The GSSB will continue to evaluate ongoing and anticipated regulatory initiatives and prioritize its cooperative efforts in support of regulators.

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

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organizations. This includes inviting representation from these organizations to serve in expert groups to develop the GRI Standards.

Building on the MoU from 2022 and the MoU addendum from 2024, the GSSB will continue its collaboration with the International Sustainability Standards Board (ISSB) of the IFRS Foundation, with a focus on demonstrating the complementarity of the standards for sectors and nature-related disclosure.

The GSSB promotes ongoing collaboration with the International Auditing and Assurance Standards Board (IAASB) and the International Ethics Standards Board for Accountants (IESBA) that encourages better reporting quality and broader adoption of their respective standards alongside GRI Standards.

The GSSB is committed to continuing its collaboration with the Sustainability Reporting Board (SRB) of the European Financial Reporting Advisory Group (EFRAG). Building on the high level of interoperability achieved through the collaboration to date, the priority is to contribute to the development of ESRS-40a to maintain this level of interoperability, while enabling companies subject to the CSRD to leverage their GRI reporting for ESRS reporting and use the two sets of standards in conjunction.

The GSSB will continue its collaboration with the Sustainability Standards Board of Japan (SSBJ) and encourage developing funding opportunities to support the GRI Guidance Project - Relationships between Impacts, Risks and Opportunities.

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