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Item 02 – GSSB Action Register

Updated: 2 July 2026

For GSSB information

Subject	GSSB action points
Description	This document lists all action points agreed upon during public sessions of the GSSB, as well as in meetings of the GSSB with other standard setters.

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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GSSB action points

Public action points

The action points below were referenced in the public sessions of the GSSB meetings:

Action point	Owner | Meeting discussed	Target completion date	Status
Develop guidance for identifying risks and opportunities that arise from impacts 1. Case studies based on the biodiversity pilot 2. Global systems paper 3. Project proposal 4. Project and collaboration with the Sustainability Standards Board Japan (SSBJ)	Standards Team | 12/12/2024	1. March 2025/Q2 2. March 2025 3. Q2/Q3 2025 4. To be determined	1. Completed 2. Completed 3. Completed 4. To be determined
• The updated version of the paper outlining options for policy adoption of the GRI Standards will be provided to the GSSB • GSSB feedback will be sought on the regulator-focused narrative and communication tools on the relevance of the impact perspective in sustainability reporting	Standards Team	To be determined	Paused
The Standards Team will share its learnings from the alignment pilot with the GSSB to develop future Sector Standard alignment workflows	Standards Team (Sector Team) | 19/03/2026	To be determined	Ongoing

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