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Item 08 – Project Schedule 2027

For GSSB approval

Date	26 November 2026
Meeting	10 December 2026
Objective	This document sets out the project schedule for 2027. The Standards Team implemented a change for the GRI Topic Standard Project for Pollution – Phase 2. The approval for the exposure drafts moved by one quarter to the Q2 2027 compared to the draft project schedule presented at the November GSSB meeting. The project schedule is presented for approval.

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Overview Projects Q1 2027 – Q4 2027

Additional capacity is needed to reactivate projects that are indicated as paused.

Project	Outcome	2027 Q1	2027 Q2	2027 Q3	2027 Q4
GRI Sector Standard Project for Textiles and Apparel	GRI 15: Textiles and Apparel Sector 2027	Production	Formal launch Technical support implementation	Technical support implementation	Technical support implementation
GRI Sector Standard Project for Financial Services	GRI 16: Banking Sector 2027 GRI 17: Capital Markets Sector 2027 GRI 18: Insurance Sector 2027	Production	Formal launch Technical support implementation	Technical support implementation	Technical support implementation
GRI Sector Standard Project for Food and Beverages	Sector Standard for Food and Beverages	Preparing public consultation draft Sector Standard for Food and Beverages	GSSB approval of exposure draft Public consultation	Review public consultation feedback	Preparing Sector Standard for final approval by GSSB and DPOC Final GSSB and DPOC approval of Sector Standard

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Project	Outcome	2027 Q1	2027 Q2	2027 Q3	2027 Q4
GRI Topic Standard Project for Labor – Employment Practices and Conditions & Working Life and Career Development	GRI 104: Employment 2027 GRI 105: Remuneration and Working Time 2027 GRI 106: Significant Changes for Workers 2027 GRI 107: Working Parents and Caregivers 2027				Final DPOC approval of Topic Standards
GRI Topic Standard Project for Labor – Workers' Rights and Protections	GRI 109: Diversity and Inclusion 2027 GRI 110: Non-discrimination and Equal Opportunity 2027				Final DPOC approval of Topic Standards
GRI Topic Standard Project for Labor – Working Life and Career Development &	GRI TRED: Training and Education GRI FACB: Freedom of Association and	Preparing Topic Standards for final approval by GSSB	Final GSSB approvals of Topic Standards scheduled	Final GSSB approvals of Topic Standards scheduled	Final DPOC approval of Topic Standards

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Project	Outcome	2027 Q1	2027 Q2	2027 Q3	2027 Q4
Workers' Rights and Protections	Collective Bargaining GRI CL: Child Labor GRI FL: Forced Labor GRI LRBR: Labor Rights in Business Relationships GRI Control of Work Standard Interpretation to GRI 2				
GRI Topic Standard Project for Economic Impacts – Phase 1	GRI MF: Monetary Flows				Final GSSB and DPOC approval
GRI Topic Standard Project for Economic Impacts – Phase 2	GRI COR: Corruption GRI COM: Competition GRI PP: Public Policy	Paused	Paused	Paused	Paused

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Project	Outcome	2027 Q1	2027 Q2	2027 Q3	2027 Q4
GRI Topic Standard Project for Economic Impacts – Phase 3	Revision including but not limited to: GRI 202: Market Presence 2016 (Disclosure 202-2) GRI 203: Indirect Economic Impacts 2016 GRI 204: Procurement Practices 2016	Paused	Paused	Paused	Paused
GRI Topic Standard Project for Pollution – Phase 1	GRI AP: Air Pollution GRI SP: Soil Pollution GRI CI: Critical Incidents	Preparing Air Pollution Topic Standard for final approval by GSSB and DPOC	Final GSSB and DPOC approval of Air Pollution Topic Standard	Production and formal launch of Air Pollution Preparing Soil Pollution and Critical Incidents Topic Standards for final approval by GSSB and DPOC	Preparing Soil Pollution and Critical Incidents Topic Standards for final approval by GSSB and DPOC

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Project	Outcome	2027 Q1	2027 Q2	2027 Q3	2027 Q4
GRI Topic Standard Project for Pollution – Phase 2	GRI OP: Odorant Pollution GRI NP: Noise Pollution	Preparing public consultation Odorant and Noise Pollution Topic Standards	GSSB approval of exposure drafts Public Consultation	Review public consultation feedback	Preparing Odorant and Noise Pollution Topic Standards for final approval by GSSB and DPOC
Guidance on impacts, risks and opportunities	Practical guidance for organizations using the GRI Standards to understand the relationship between impacts, risks and opportunities	Paused	Paused	Paused	Paused

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