Item 10 – Update Project Schedule 2025 – Q2

For GSSB information and discussion

Date	05 June 2025
Meeting	19 June 2025
Objective	This document provides an overview of the implementation status of the projects covered by the 2025 Project Schedule addendum.
	This is the first in a new series of quarterly updates that the Standards Division will be providing to the GSSB going forward. The Standards Division invites GSSB members to provide feedback on the proposed format for the updates in writing before or after the meeting.

Update Project Schedule Implementation 2025 – Q2

Project status update categories	Explanation
Completed	The project has been completed.
On track	The project is on track. No scope and/or timeline changes anticipated.
For discussion – potential scope and/or timeline change(s)	The scope and/or timeline of the project need to be reevaluated. Reasons can include, but are not limited to, resourcing, project interdependencies, and contextual factors.
Delayed	A project is delayed in implementation compared to the project schedule set out for the year. Reasons can include, but are not limited to, resourcing, project interdependencies, and contextual factors.

Project	Outcome	2025				Project status	Comments
		Q1	Q2	Q3	Q4		
GRI Sector Standard Project for Textiles and Apparel	Sector Standard for Textiles and Apparel	Content development		Expected approval public exposure draft / Public consultation	Content revisions after public consultation	On track.	None.

Project	Outcome	2025				Project status	Comments
		Q1	Q2	Q3	Q4		
GRI Sector Standard Project for Financial Services	Sector Standard for Banking Sector Standard for Insurance Sector Standard for Capital Markets	Approval of public exposure draft Public consultation	Public consultation	Content revisions after public consultation		On track.	Public consultation response to be assessed in Q3.
GRI 11, GRI 12, GRI 13, GRI 14	Alignment of Sector Standards with revised GRI Biodiversity, Climate Change and Energy Standards	Content development / Expected approval of public exposure draft	Public consultation	Content revisions after public consultation	Expected approval of revised Sector Standards	On track.	None.
Public sector research project	Consultation paper on sustainability reporting for the public sector	Second GSSB discussion				Completed.	None.
GRI Sector Program – Interim Sector Resources	Development of Interim Sector Resources	GSSB discussion on options for the development of Interim Sector Resources		GSSB approval of concept proposal		On track.	None.
GRI Topic Standard Project for Labor - Phase 1 Employment	Labor Revision program including, but not limited to: *GRI 202: Market Presence 2016* (Disclosure 202-1)			Content revisions after public consultation		On track.	None.

Project	Outcome	2025				Project status	Comments
		Q1	Q2	Q3	Q4		
Practices and conditions	*GRI 401: Employment 2016* *GRI 402: Labor/Management Relations 2016*						
GRI Topic Standard Project for Labor - Phase 2 Working life and Career development	Labor revision program including, but not limited to: *GRI 404: Training and Education 2016* *GRI 401: Employment 2016* *GRI 402: Labor/Management Relations 2016*	Expected approval public exposure drafts	Public consultation	Content revisions after public consultation		On track.	
GRI Topic Standard Project for Labor - Phase 3 Workers rights and protections	Labor Revision program including, but not limited to: *Set 1* *GRI 405: Diversity and Equal Opportunity 2016* *GRI 406: Non-discrimination 2016* *Set 2* *GRI 407: Freedom of*	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	On track.	

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Project	Outcome	2025				Project status	Comments
		Q1	Q2	Q3	Q4		
	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 Standard Project for Climate Change	Revision including but not limited to: *GRI 302: Energy 2016 GRI 305: Emissions 2016* (Disclosures 305-1 to 305-5) *GRI 201: Economic Performance 2016* (Disclosure 201-2)	Expected final approval	Launch	Implementation activities		On track.	
GRI Topic Standard Project for Economic Impacts	Revision including but not limited to: Phase 1: *GRI 201: Economic Performance 2016* (Disclosures 201-1, 201-3 and 201-4) Phase 2: *GRI 205: Anti-corruption*	Content development		Public consultation Phase 1 and 2		On track.	

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Project	Outcome	2025				Project status	Comments
		Q1	Q2	Q3	Q4		
	2016 *GRI 206: Anti-competitive Behavior 2016* *GRI 415: Public Policy 2016*						
GRI Topic Standard Project for Economic Impacts	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*	Content development				On track.	
GRI Topic Standard Project for Pollution	Revision including but not limited to: *GRI 305: Emissions 2016* (Disclosures 305-6 and 305-7) *GRI 306: Effluents and Waste 2016* (Disclosure 306-3)	Content development				On track.	
Translations	Translation of GRI Standards in ten key languages: *GRI 102 Climate Change 2025*		Start of translations *GRI 102* and *GRI 103*		Start of translations of revised Sector Standards	On track.	

Project	Outcome	2025				Project status	Comments
		Q1	Q2	Q3	Q4		
	GRI 103 Energy 2025 Revised Sector Standards						
GRI XBRL project	Technical support for the GRI Standards XBRL Taxonomy development			Expected release XBRL Taxonomy		On track.	
Guidance on impacts and risks, and opportunities	Practical guidance for organizations using the GRI Standards to understand the relationship between impacts, risks, and opportunities	Discussion of a project proposal	Expected approval of project proposal	Planned start content development. Pending resource allocation		For discussion – potential scope and/or timeline change(s).	On track to date. As of June no confirmation of additional resource allocation. Standards Division will prepare an update on implementation timeline for Q3.
Global system position paper		First discussion with the GSSB	Expected publication of formal GSSB position			On track.	GSSB discussions took place and papers are publicly available on GSSB website – next step discussions with other GRI governance bodies.
Paper on options for policy adoption			First discussion with the GSSB			On track.	GSSB discussion took place - next steps pending

Project	Outcome	2025				Project status	Comments
		Q1	Q2	Q3	Q4		
of the GRI Standards							confirmation of resourcing for the policy function.
GRI and TNFD case studies	Collaboration with the TNFD on case studies that highlight links between nature-related impacts and risks and opportunities		Expected launch final versions			On track.	
Mapping between the CDP questionnaire and the GRI Standards	Mapping between the CDP questionnaire and the Climate, Biodiversity, and Water-related GRI Standards (*GRI 101*, *102*, *103*, and *303*)	Content development	Expected launch final version			On track.	

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