GSSB Work Program
2023-2025

24 October 2023

Carol Adams, GSSB Chair
Bastian Buck, Chief of Standards
System of GRI Standards

- The GRI Standards are designed to enable an organization to **publicly disclose its most significant impacts** on the economy, environment, and people and how they are managed.

- The GRI Standards are a modular **system** comprising three series of standards:
  - **Universal Standards**
  - **Sector Standards**
  - **Topic Standards**

---

GRI Standards

- **Universal Standards**
  - GRI 1: Requirements and principles for using the GRI Standards
  - GRI 2: Disclosures about the reporting organization
  - GRI 3: Disclosures and guidance about the organization's material topics

- **Sector Standards**
  - GRI 11, GRI 12, GRI 13, GRI 14, GRI 15, GRI 16

- **Topic Standards**
  - GRI 201, GRI 403, GRI 365, GRI 202, GRI 415, GRI 303, GRI 206

Apply all three Universal Standards to your reporting

Use the Sector Standards that apply to your sectors

Select Topic Standards to report specific information on your material topics
GSSB priority areas 2023-2025

• Development of GRI Standards
  • Development of new Topic Standards
  • Revision of Topic Standards
  • Development of new Sector Standards
  • Revision of Sector Standards

• Implementation of GRI Standards
  • Translations
  • Standard Interpretations, FAQs and guidance material
  • Digital taxonomy

• Cooperation with other standard-setting bodies and international organizations
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.”

“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.”
<table>
<thead>
<tr>
<th>Topic</th>
<th>Standards</th>
<th>Upcoming milestone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Biodiversity</td>
<td>Biodiversity</td>
<td>Release Q1 2024</td>
</tr>
<tr>
<td>Labor</td>
<td>Employment, Renumeration and Working Time, Training and Education, Standard Interpretation on Control of Work</td>
<td>Public exposure Q2 2024</td>
</tr>
<tr>
<td>Phase 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Labor</td>
<td>Diversity and Equal Opportunity, Non-discrimination, Freedom of Association and Collective Bargaining, Child Labor, Forced or Compulsory Labor, Supplier Social Assessment</td>
<td>Start content development Q3 2024</td>
</tr>
<tr>
<td>Phase 2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Climate Change</td>
<td>Climate Change, Energy</td>
<td>Public exposure Q4 2023</td>
</tr>
<tr>
<td>Economic Impacts</td>
<td>Economic Performance, Anti-corruption, Anti-competitive Behavior, Public Policy</td>
<td>Start content development Q1 2024</td>
</tr>
<tr>
<td>Phases 1 and 2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Economic Impacts</td>
<td>Indirect Economic Impacts, Procurement Practices, Market Presence</td>
<td>Start content development Q3 2024</td>
</tr>
<tr>
<td>Phase 3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pollution</td>
<td>Emissions (Disclosures 305-6 and 305-7), Effluents and Waste (Disclosure 306-3)</td>
<td>Draft project proposal Q4 2023</td>
</tr>
</tbody>
</table>
## Topic Standards in the pipeline

<table>
<thead>
<tr>
<th>Topic</th>
<th>Standards</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indigenous Peoples and Local Communities</td>
<td>Rights of Indigenous peoples Local Communities</td>
</tr>
<tr>
<td>Customer Impacts</td>
<td>Customer Health and Safety Marketing and Labeling</td>
</tr>
<tr>
<td></td>
<td>Customer Privacy</td>
</tr>
<tr>
<td>Circularity and Material Resources</td>
<td>Materials Waste</td>
</tr>
<tr>
<td>Procurement Practices</td>
<td>Supplier Environmental Assessment Supplier Social Assessment</td>
</tr>
</tbody>
</table>
# Sector Standards in the pipeline

## Basic materials and needs
- Oil & gas
- Coal
- Agriculture, aquaculture & fishing
- Mining
- Capital markets
- Textiles & apparel
- Food & beverage
- Utilities
- Renewable energy
- Forestry
- Metal processing

## Industrial
- Construction materials
- Aerospace & defense
- Automotive
- Construction
- Chemicals
- Machinery & equipment
- Pharmaceuticals
- Electronics

## Transport, infrastructure and tourism
- Media & communication
- Software
- Real estate
- Transportation infrastructure
- Shipping
- Trucking
- Airlines
- Trading, distribution and logistics
- Packaging

## Other services and light manufacturing
- Educational services
- Household durable
- Managed health care
- Medical equipment & services
- Retail
- Security services & correctional facilities
- Restaurants
- Commercial services
- Non-profit organizations
## Sector Standards under development

<table>
<thead>
<tr>
<th>Sector Standards</th>
<th>Upcoming milestone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mining</td>
<td>Release Q1 2024</td>
</tr>
<tr>
<td>Banking</td>
<td>Public exposure Q4 2024</td>
</tr>
<tr>
<td>Capital Markets</td>
<td>Public exposure Q4 2024</td>
</tr>
<tr>
<td>Insurance</td>
<td>Public exposure Q4 2024</td>
</tr>
<tr>
<td>Textiles and Apparel</td>
<td>Start content development Q1 2024</td>
</tr>
</tbody>
</table>
## Projects

<table>
<thead>
<tr>
<th>Projects</th>
<th>Timeframe</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public sector</td>
<td>2024</td>
</tr>
<tr>
<td>Digitalization, data protection, cybersecurity,</td>
<td>2024</td>
</tr>
<tr>
<td>artificial intelligence, and privacy</td>
<td></td>
</tr>
<tr>
<td>International Humanitarian Law</td>
<td>TBD</td>
</tr>
</tbody>
</table>
## Implementation of GRI Standards

<table>
<thead>
<tr>
<th>Projects</th>
<th>Timeframe</th>
</tr>
</thead>
<tbody>
<tr>
<td>GRI Standards XBRL Taxonomy</td>
<td>2024</td>
</tr>
<tr>
<td>Guidance to identify risks and opportunities that arise from impacts</td>
<td>2024</td>
</tr>
</tbody>
</table>
Next steps

- GSSB currently reviewing priorities for 2024
- GSSB to approve project schedule for 2024 by end of year
THANK YOU

www.globalreporting.org