



GSSB Update

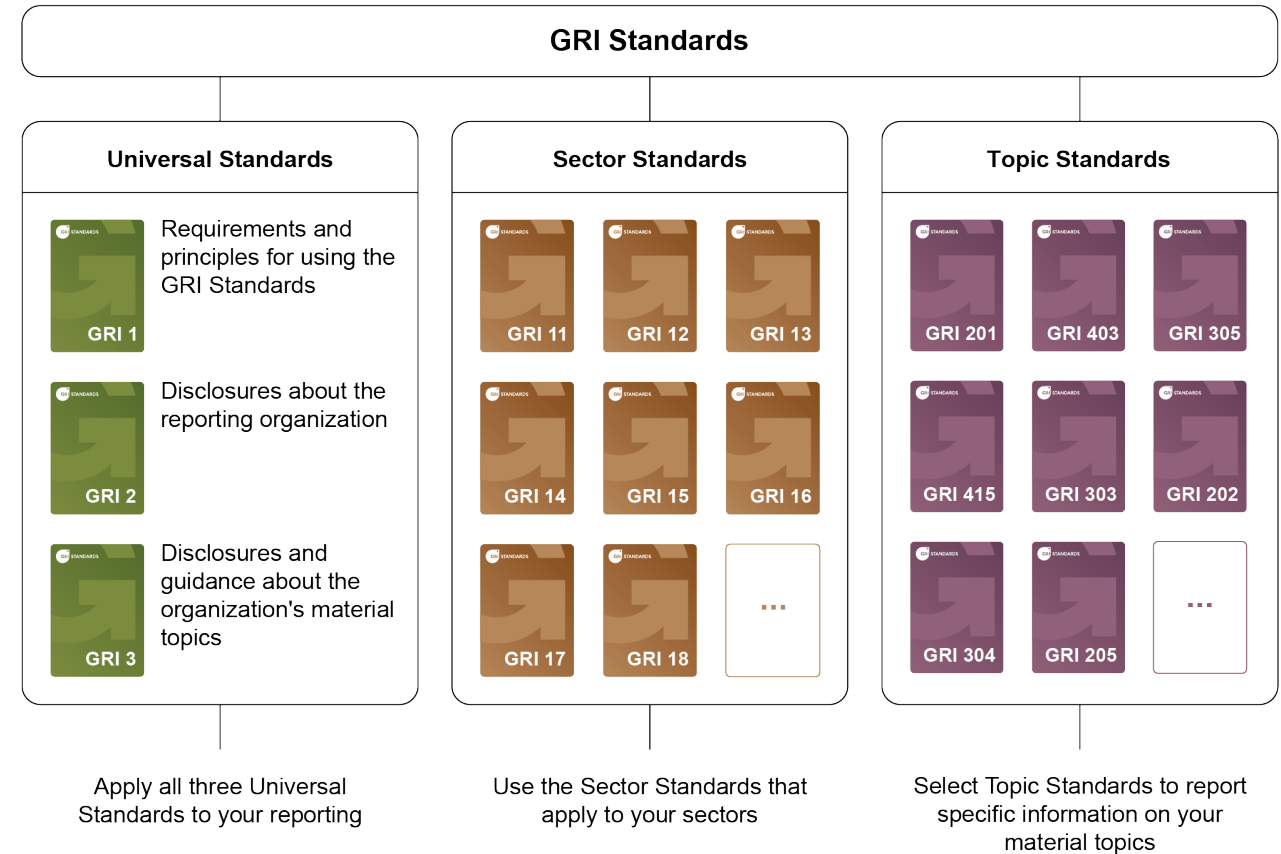
September 2025

Carol Adams, Chair GSSB

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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**



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
- GSSB has approved a [project schedule addendum](#) for 2025.



Topic Standards under development

Topic	Standards	Milestones
Labor <i>Phase 1</i>	Employment Remuneration and Working Time Standard Interpretation on Control of Work	Public exposure concluded. Consideration of feedback.
	Phase 2: Training and Education Employment Labor / Management Relations	
Labor <i>Phase 2 and 3</i>	Phase 3 Set 1 Diversity and Equal Opportunity Non-discrimination Phase 3 Set 2 Freedom of Association and Collective Bargaining Forced and Compulsory Labor Child Labor Workers of business relationships	Public exposure Phase 2 Q1 - 2 2025 concluded. Public exposure Phase 3 Set 1 Q3 2025 Public exposure Phase 3 Set 2 Q4 2025

Topic Standards under development (continued)

Topic	Standards	Milestones
Economic Impacts <i>Phases 1 and 2</i>	Phase 1 Economic Performance	Public Exposure Phase 1 and 2 Q3 –Q4 2025
	Phase 2 Anti-corruption Anti-competitive Behavior Public Policy	
Economic Impacts <i>Phase 3</i>	Indirect Economic Impacts Procurement Practices Market Presence	Start content development Q2 2025
Pollution	Emissions (Disclosures 305-6 and 305-7) Effluents and Waste (Disclosure 306-3)	Ongoing content development

Sector Standards under development

Sector Standards	Milestones
Banking	Public exposure Q1 - 2 2025 concluded.
Capital Markets	Public exposure Q1 - 2 2025 concluded.
Insurance	Public exposure Q 1- 2 2025 concluded.
Textiles and Apparel	Public exposure Q2 - 3 2025

Completed Topic Standards and Sector Standards

Topic / Sector	Standards	Milestones
Biodiversity	GRI 101: Biodiversity	Released Q1 2024 – All 10 languages available. Project concluded.
Climate Change	GRI 102: Climate Change GRI 103: Energy	Released Q2 2025 during London Climate Week.
Mining	GRI 14: Mining	Released Q1 2024 – All 10 languages available. Project concluded.

Projects	Status
Public sector	Completed. Final research paper available.
Digitalization, data protection, cybersecurity, artificial intelligence, and privacy	Completed. Final research paper available.

Implementation of GRI Standards

Projects	Status
GRI Standards XBRL Taxonomy	Released in Q2 2025.
Guidance to identify risks and opportunities that arise from impacts	Project approved in Q2 2025. Joint case studies with TCFD released in Q2 2025.

Outlook

- GSSB has commenced discussions on the Work Program 2026-2028. GSSB aims to approve a public consultation draft of the Work Program 2026-2028 in Q4 2025.

- GSSB and the Standards Division continue to deliver on the MoU with the ISSB, supporting the thematic research phase and providing input on the revision of the SASB Standards.
- GSSB has approved a project to develop guidance on the link between impacts, risks and opportunities. TNFD and SSBJ are collaborating partners.
- GSSB has developed a position paper on the global reporting system which will become available later this year.
- GSSB has discussed options to accelerate work on sector standards with a project proposal for a streamlined approach to setting sector standards scheduled for discussion in November 2025.

Draft GSSB paper on global reporting system



IFRS S, GRI Standards and ISSA 5000

Key contents:

- Need for a unified global reporting system: Fragmentation of sustainability reporting across different frameworks and regulatory efforts creates challenges.
- Complementary roles of GRI and IFRS standards: GRI Standards (impact-focused) and IFRS Sustainability Disclosure Standards (financial-risk focused) together provide a complete framework for corporate reporting.
- Impact reporting as the foundation of risk identification: GRI Standards help organizations uncover their most significant impacts on people, environment, and the economy, which often translate into sustainability-related risks and opportunities that become financially material over time.
- Adaptability to different reporting needs: The global system must allow proportionality—enabling large, complex companies to provide comprehensive disclosures while allowing smaller organizations to focus on their most material issues without being overburdened.
- Emerging governance and collaboration: Cooperation between GRI, ISSB, IASSB, IESBA is critical for building a coherent, credible, and globally accepted reporting system that supports accountability, decision-making, and sustainable development.

- Public consultation on the Work Program 2026-2028 commencing end of Q4.
- Feedback and/or participation in the project to develop guidance on the link between impacts, risks and opportunities.
- Feedback on the GSSB position paper on the global reporting system and the link with assurance.
- Joint messaging and presentation on the relation of the GRI Standards and the ISSA 5000
- Joint educational materials as part of the GRI Academy
- Joint stakeholder engagement through membership and regional representation of GRI

THANK YOU



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