



Barbara Strozziiaan 336
1083 HN Amsterdam
The Netherlands
gssbsecretariat@globalreporting.org

GSSB Work Program 2020-2022

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Including project schedule updates 2021 and 2022

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Preamble

The Global Sustainability Standards Board (GSSB) recognizes that its Work Program 2020-2022 is published during a time of unprecedented interest in the practice of sustainability reporting.

Interest in sustainability reporting in general, and the GRI Standards in particular, is at an all-time high. The number of mandatory and voluntary policy instruments that either require or encourage organizations to report sustainability-related information continues to rise. Record levels of practitioners download the GRI Standards and there is continuous growth in the number of reporters who choose to base their public sustainability reporting on the GRI Standards.

Over the course of recent months, key stakeholders and institutions from all constituencies have come forward to lay out their respective perspectives on what a future sustainability reporting regime should look like. Concerns about reporting burden and quality of reported data, as well as a strong interest in making sustainability reporting a mandatory practice, are among the key drivers for this important debate.

As the entity responsible for maintaining the world's most widely used and comprehensive sustainability reporting standards, the GSSB acknowledges its central role and responsibility to contribute to the ongoing debate. The GSSB is committed to an effective future sustainability reporting regime and one that supports the public interest in addressing the mounting global sustainable development challenges.

To this end, the GSSB strongly believes in a vision of a single, coherent global set of sustainability reporting standards alongside, and interconnected to, the established international financial reporting regime.

The GSSB is committed to playing a leadership role in the consolidation efforts that are underway. Through its standard-setting activities, the GSSB aims to reduce the burden on reporting organizations and facilitate an informed dialogue and decision-making based on consistent and comparable information.

To accomplish this, the GSSB will ensure that all its standard-setting activities are designed and organized with the aim to achieve a tangible, practical convergence of all leading standards, frameworks and similar initiatives. All standards projects are designed to deliver on this vision, with the explicit commitment to collaborate with the relevant standard setters and frameworks.

The GSSB recognizes that the leading role of the GRI Standards in the global field of sustainability reporting carries an expectation to also lead the field in delivering on its promise of a single, coherent global set of sustainability reporting standards. With this Work Program, the GSSB explains its approach to making this promise a reality.

Introduction

The Global Sustainability Standards Board has sole responsibility for setting the first globally accepted standards for sustainability reporting – the GRI Sustainability Reporting Standards.

Established as an independent governance body under the auspices of GRI, the GSSB is formed of 15 members representing a range of expertise and multi-stakeholder perspectives on sustainability reporting. The GSSB operates under the [GSSB Terms of Reference](#) to oversee the development of the GRI Standards according to a formally defined [due process](#).

The GSSB works exclusively in the public interest and according to the vision and mission of GRI.

This document outlines the work program of the GSSB for the years 2020-2022. The implementation of the work program is dependent on the budget allocation by the GRI.

Based on the available budget the GSSB will publish a project schedule on an annual basis between 2020 and 2022 on the [GSSB website](#). The project schedule will provide an indication of how the work program outlined in this document can be implemented.

Review of existing GRI Standards

The GSSB is committed to reviewing all existing GRI Standards every 4 years to guarantee that they reflect the global multi-stakeholder consensus and continue to promote the public interest.

Priorities for review will be identified by the GSSB based on stakeholder feedback received, including through the GSSB's public consultations on the work program, as well as on research carried out by the Standards Division and third parties. In all cases, the GSSB will identify the most pressing needs and the most promising opportunities to effect convergence and harmonization among sustainability reporting standards, frameworks, and similar initiatives.

The GSSB will issue a comprehensive list of priority projects for the review of existing topic-specific GRI Standards for the coming years in 2021.

The GSSB will publish a project schedule which covers the review of Standards annually between 2020 and 2022 on the [GSSB website](#).

Based on the priorities identified by the GSSB, the Standards Division will undertake this work in line with the [Due Process Protocol](#).

Development of new topic-specific Standards

In addition to the ongoing review of existing GRI Standards, the GSSB is committed to have five new topic-specific Standards under development concurrently. This is to ensure that the GRI Standards reflect the ongoing evolution of the sustainable development agenda, are responsive to stakeholder expectations, and continue to promote the public interest.

Priorities for the development of new topic-specific Standards will be identified by the GSSB based on stakeholder feedback received, including through the GSSB's public consultations on the work program, as well as on research carried out by the Standards Division and third parties.

New Standards might be required in order to address sustainability topics not covered by the GRI Standards, including those identified through the Sector Program, or to reflect changes in the structure of the GRI Standards. New Standards may also be necessary to achieve the anticipated, necessary harmonization of standards and frameworks.

The GSSB will issue a comprehensive list of priority projects for the development of new topic-specific GRI Standards for the coming years in 2021.

The GSSB will publish a project schedule which covers the development of new topic-specific Standards annually between 2020 and 2022 on the [GSSB website](#).

Based on the priorities identified by the GSSB, the Standards Division will undertake this work in line with the [Due Process Protocol](#).

Sector Program

Sustainability reporting by organizations operating within specific sectors has not always consistently addressed those sectors' most significant impacts. The GSSB has approved the [GRI Sector Program](#) to develop GRI Sector Standards to address this issue. The Sectors Standards will form an integral part of the GRI Standards.

Authoritative information on sector-specific impacts offered by the GRI Sector Standards will provide clarity and focus for sustainability reporting on the topics that matter most from a sustainable development perspective. This information can both reflect and set stakeholder expectations for the sector’s sustainability reporting.

The aim for the GRI Sector Program is ultimately to cover around 40 high-impact sectors. Priority Group 1 provides an indication of the prioritization of the high-impact sectors for the time covered by this Work Program. For a full initial list, and related priority groups, consult [Item 02 – GRI Sector Standards Program – Revised list of prioritized](#) sectors published on 2 October 2020.

The GSSB will continue to review and refine the initial list of high-impact sectors, and related priority groups, based on the learnings from the pilot projects on the oil, gas, coal and agriculture sectors, as well as learnings from the overall program implementation, opportunities for further convergence and harmonization among standards and frameworks, and from stakeholder feedback. Future revisions of the list will be discussed in the public GSSB meetings and published on the GSSB website.

The scope and names of individual sectors may be adjusted as a result of research and stakeholder input at the commencement and throughout the development of each sector project.

The first sectors to prioritize (Priority Group 1) are upstream sectors providing for fundamental needs (e.g. food, textiles, energy), or for basic materials on which other sectors depend (e.g. metals, minerals, chemicals, cement, wood). In addition, banking is included as an essential service.

Table 1: Priority Group 1 sectors: Basic materials and needs

Mining
Food
Textiles and apparel
Banking
Insurance
Asset management
Utilities
Renewable energy
Forestry
Metal processing

Based on an evaluation of the pilot projects, the GSSB will select a to be determined number of additional Sector Standard projects from the above priority list in the second quarter of 2021.

The GSSB will publish a project schedule which covers Sector Standard projects annually between 2020 and 2022 on the [GSSB website](#).

Based on the priorities identified by the GSSB, the Standards Division will undertake this work in line with the [Due Process Protocol](#).

Issuance of FAQs, Guidance and authoritative interpretations

Interested stakeholders can submit questions and feedback to the GSSB about the application of the GRI Standards through standards@globalreporting.org

After reviewing the feedback received, if necessary, the GSSB will issue FAQs or interpretations, or it will provide additional guidance to address implementation issues identified by the users of the GRI Standards.

Project Schedule 2020

Review of existing GRI Standards

The GSSB aims to complete the following three projects in 2020:

1. [Phase 1 of the Review of Human Rights-related Standards](#)
2. [Review of GRI's Universal Standards](#) (*GRI 101: Foundation, GRI 102: General Disclosures, GRI 103: Management Approach*)
3. [Review of GRI Waste Disclosures](#)

Based on the budget allocation for 2020, the GSSB is, at the point of issuance of the Work Program 2020-2022, not in a position to commit to the commencement of further projects to review existing GRI Standards.

The GSSB has identified the review of *GRI 304: Biodiversity 2016* as a priority project if further budget becomes available, and is actively pursuing commitment from potential collaborating organizations to begin work on a new, harmonized and globally relevant biodiversity standard as soon as circumstances allow.

Additional priority projects for the review of existing GRI Standards in 2020 will be identified by the GSSB based on the stakeholder feedback received, including through the GSSB's public consultations on the Work Program 2020-2022. Pending projects that have previously been approved by the GSSB will be considered, as well.

Development of new topic-specific Standards

Based on the budget allocation for 2020, the GSSB is, at the point of issuance of the Work Program, not in a position to commit to the commencement of projects for the development of new topic-specific Standards.

Priority projects for the development of new topic-specific GRI Standards in 2020 will be identified by the GSSB based on the stakeholder feedback received, including through the GSSB's public consultations on the Work Program 2020-2022. Pending projects that have previously been approved by the GSSB will be considered, as well.

Sector Program

The GSSB will continue the first pilot project, the Sector Standard Project for Oil, Gas, and Coal, and commence the second pilot project, the Sector Standard Project for Agriculture and Fishing.

Based on the budget allocation for 2020, the GSSB is, at the point of issuance of the Work program 2020-2022, not in a position to commit to the commencement of further Sector Standard projects.

Project Schedule 2021

Review of existing GRI Standards

The GSSB aims to complete the following two projects in 2021:

1. [Phase 1 of the Review of Human Rights-related Standards](#)
2. [Review of GRI's Universal Standards](#) (*GRI 101: Foundation, GRI 102: General Disclosures, GRI 103: Management Approach*)

The GSSB has identified the following priority projects for commencement in 2021:

1. Review of *GRI 304: Biodiversity 2016*
2. [Phase II of the Review of Human rights-related Standards](#)
3. Review of Climate Change-related Standards

Development of new topic-specific Standards

The GSSB has identified the following priority project for commencement in 2021:

1. [Spills and Leaks](#)

Sector Program

The GSSB aims to complete the following two pilot projects in 2021:

1. [Sector Standards Project for Oil, Gas and Coal](#)
2. [Sector Standards Project for Agriculture and Fishing](#)

Based on an evaluation of the pilot projects, the GSSB will select a to be determined number of additional Sector Standard projects from the priority list in the second quarter of 2021.

Project Schedule 2022

This Project Schedule 2022 is an addendum to the GSSB Work program 2020-2022 issued 1 December 2020.

Based on the resources and budget allocation for 2022, the GSSB aims to start or continue the following projects:

Review of existing GRI topic-specific Standards

1. Continue the revision of [GRI 304: Biodiversity 2016](#)
2. Start of [phase II of the Human Rights Project – Phase 2](#)

Revision program of the set of **Social/Labor-related** Standards including

- GRI 401: Employment 2016
- GRI 402: Labor/management relations 2016
- GRI 404: Training and education 2016
- GRI 405: Diversity and equal opportunity 2016
- GRI 407: Freedom of Association and Collective Bargaining 2016
- GRI 408: Child Labor 2016
- GRI 409: Forced or Compulsory Labor 2016

3. Start the review of **climate change**-related Standards including

- GRI 302 Energy 2016
- GRI 305 Emissions 2016
- GRI 201 Economic Performance 2016

NOTE 1 The GRI Climate Change related Topic Standards will need an updated with a view to the 2022 upcoming EFRAG draft standard on climate change. Depending on the EFRAG and IFRS progress it is expected review and revision work could start in Q4 of 2022.

NOTE 2 The need for new Climate Change-related GRI Topics Standards is also expressed in feedback given by the Sector Standards Program and the ongoing Biodiversity Project. More research is needed to determine the scope and approach for the revision work on climate change to ensure preservation of a consistent GRI reporting framework and alignment of all climate change related topics and disclosures.

Development of new topic-specific Standards

The GSSB has identified the following priority project for commencement in 2022:

4. [Spills and Leaks](#)

After the publication of the GRI water and effluents standard it was agreed by the GSSB to have a separate Spills and Leaks GRI topic Standard. The recommendation coming out of the Sector Standards work to date is that the scope of this standard should be expanded to Asset integrity and critical incidents/critical incident management.

Research priorities 2022 related to topic-specific GRI Standards

Priority projects for the development of new topic-specific GRI Standards are identified by the GSSB based on stakeholder feedback received, including through the GSSB's public consultations on the Work Program 2020-2022 and on further research.

5. Data protection and Privacy

As a result of stakeholder feedback for 2022 research is expected to start in relation to the broad topic of data and privacy. Data protection and the right on privacy lie in the hart of human rights.

Organisations need to consider the impact of technology, data processing, cyber, privacy, e.g. On the social aspect disclosures are developed in GRI 418 Customer Privacy 2016.

Based on the research results further steps will be discussed in the 2nd half year of 2022.

6. Anti-corruption and Public policy

The need for revision of GRI 205: Anti-corruption 2016 and the related GRI 415: Public policy 2016 is expected to be researched.

Based on the research results further steps will be discussed in the 2nd half year of 2022.

Sector Program

In 2022 the GSSB will continue the sector program according the priority list.

The following projects are under development in 2022:

Priority	Sector	Status
1	GRI 11: Oil and Gas Sector 2021	Published 2021
2	GRI 12: Coal Sector 2022	Published Q1 2022
3	GRI 13: Agriculture, aquaculture, and fishing Sector	Under development (expected to be published Q2 2022)
4	Mining	Working group recruitment underway
5	Food and beverages	Approved project proposal, working group recruitment to commence by mid-year
6	Textiles and apparel	Approved project proposal, working group recruitment to commence in Q3 2022
7	Banks	Project proposal expected Q4 2022
8	Insurance	Project proposal expected Q4 2022
9	Asset management	Project proposal expected Q4 2022
10	Utilities	
11	Renewable energy	
12	Forestry	
13	Metal manufacturing	