



Item 09 – GRI Standards Project for Alignment of Sector Standards with new and revised Topic Standards – Draft basis for conclusions

For GSSB review and discussion

Date	05 November 2025
Meeting	19 November 2025
Project	GRI Standards Project for Alignment of Sector Standards with new and revised Topic Standards
Description	This document lays out the changes proposed to the exposure drafts of <i>GRI 11: Oil and Gas Sector 2021</i>, <i>GRI 12: Coal Sector 2022</i>, <i>GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022</i>, and <i>GRI 14: Mining Sector 2024</i> as a result of their alignment with new and revised Topic Standards <i>GRI 101: Biodiversity 2024</i>, <i>GRI 102: Climate Change 2025</i>, and <i>GRI 103: Energy 2025</i>. The revised drafts consider the feedback received during the public comment period and subsequent individual expert consultations. The document details the (draft) rationales for changes. The GRI Standards Team has prepared this draft, which will be updated, as needed, based on GSSB feedback. The final version of this document will be released upon approval of the aligned Sector Standards. This document is not subject to voting approval, it does not constitute part of the final Standard, and is non-authoritative.

This document has been prepared by the GRI Standards Team and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit www.globalreporting.org.

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About this document

This document summarizes the feedback collected about the [exposure draft](#) released as part of the alignment of Sector Standards with new and revised Topic Standards. The feedback was collected during a public comment period held from 16 May to 13 July 2025 and subsequent expert consultations. The document also outlines the draft GSSB rationales for the changes introduced.

Comments were collected through the public comment form on the Sector Program webpage, email submissions, and individual expert consultations.

All comments received, together with an analysis of the issues raised, were considered by the GRI Standards Team. The recommended changes are shared with the Global Sustainability Standards Board (GSSB) for review and approval.

The full set of comments received through the PCP form can be accessed [here](#) and are available for download from the GRI [Sector Program web page](#).

Introduction

Project background

The [project proposal to align Sector Standards with new and revised Topic Standards](#) was approved by the Global Sustainability Standards Board (GSSB), GRI's independent standard-setting body, at its meeting on 14 December 2023.

Each time a new GRI Topic Standard is released or an existing one revised, the published Sector Standards need to be aligned with the new contents. This is required to preserve the linkage between Topic and Sector Standards and to ensure consistency within the GRI Standards system.

This first round of alignment concerns the existing Sector Standards for oil and gas (*GRI 11*), coal (*GRI 12*), agriculture, aquaculture and fishing (*GRI 13*), and mining (*GRI 14*). These Standards are updated to align with the new and revised Topic Standards for biodiversity (*GRI 101*), climate change (*GRI 102*), and energy (*GRI 103*). The alignments concern likely material topic boundaries, naming and topic descriptions, updated language and glossary terms, and revised reporting sections.

The project followed the [GSSB Due Process Protocol](#). Appointing a dedicated working group or technical committee was not considered necessary due to the technical nature of the project, which requires a nuanced understanding of sector intricacies and the Topic Standards in question. Thus, the project utilized in-house experts from the project teams of the Sector Standard under alignment, as

well as those of the new and revised Topic Standards. Experts from the projects' technical committees and working groups were also invited for additional consultation.

Scope of public comment period

The exposure drafts of the aligned Sector Standards were made available for public comment from 16 May to 13 July 2025.

During the draft development phase, the Sector Standard contents were assessed against the new and revised Topic Standards, including how they related to the old Topic Standard disclosure requirements. The proposed changes were limited to the topics in the respective Sector Standards that have reporting expectations linked to the new and revised Topic Standards mentioned above. This means only the topics on GHG emissions, climate adaptation, resilience and transition, biodiversity, and natural ecosystem conversion were updated and made available for public consultation.

New and revised Topic Standard disclosures

Each revised GRI Topic Standard included in the alignment project contains new disclosures to report on the topic. These disclosures have been assessed for each sector and listed for reporting where relevant to the sector's impacts. For existing Topic disclosures that were revised, they were included only if the original Sector working group also deemed them relevant to the sector. For example, energy disclosures were not identified as relevant for reporting in the agriculture, aquaculture, and fishing sectors and were therefore not included in the alignment. The public comment period sought feedback on whether any of the **new** disclosures from *GRI 101*, *GRI 102*, or *GRI 103* listed for the sector(s) would be beyond the scope of the original content, or not relevant for most organizations in the sector to report.

Additional sector disclosures and additional sector recommendations

The new and revised Biodiversity, Climate Change, and Energy Topic Standards expanded the Standards' existing contents and were often equivalent to the additional recommendations or disclosures developed for the Sector Standards. This was particularly prominent for climate change-related topics, which are key to oil, gas, and coal organizations. The majority of additional sector reporting was replaced by the new topic disclosures, helping to simplify reporting for the sectors. Sector-specific reporting that was deemed as particularly important to the sector's impacts and/or was not covered by the new Topic Standard disclosures was retained as additional reporting. The public comment period sought feedback on whether the exposure drafts contained any sector recommendations or disclosures that overlapped or became redundant as a result of the new and revised *GRI 101*, *GRI 102*, and *GRI 103* disclosures. Disclosure-specific questions were also asked, where additional feedback was deemed particularly beneficial.

Overview of participation in public comment

Respondents were asked to submit comments on the exposure draft using an online survey. The survey link was made available on the Sector Program page. Respondents could also submit additional feedback via email to sector@globalreporting.org. The public comment period was supported by a targeted email campaign, GRI Newsletter announcement, and a global webinar explaining the changes.

Seventeen public submissions from individuals and organizations were received on the exposure drafts. Several respondents submitted feedback to more than one Standard. Disaggregated by Standard, the total feedback received is 32 responses, with over 200 individual comments.

Submissions were received from all five stakeholder constituencies represented by the GSSB. However, this was not true for each Standard. As a result, the project team identified key gaps for each Standard and conducted an additional eight consultations to address them. Most of the experts consulted were involved in the development of the Sector or Topic Standards and, as such, were capable of making informed assessments. See the table below for the number of respondents providing feedback per Standard.

Table 1. Public comment response for alignment of Sector Standards

Standard	PCP form responses	Additional experts consulted on contents	Respondents total
<i>GRI 11: Oil and gas Sector 2021</i>	10	3	13
<i>GRI 12: Coal Sector 2022</i>	5	5	10
<i>GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022</i>	8	5	13
<i>GRI 14: Mining Sector 2024</i>	10	2	12
Total	32	15	48

For oil and gas, additional experts from civil society and labor organizations were consulted. For coal, the five additional consultations represented civil society, labor, and business organizations. For the agriculture, aquaculture, and fishing sectors, five experts from business, civil society, labor, and mediating organizations were consulted. See [Appendix 1](#) for an overview of all respondents and additional consultations.

While the responses received cover views from a wide range of countries, geographically balanced representation was not a key objective of the alignment public comment period. This is because the project focused on a technical assessment of existing content against the new Topic Standards; hence, no new impacts needed to be identified or assessed for the sectors in question.

For more details on the feedback received, see the Sector Program page for the complete set of comments received through the public consultation form.

Methodology for analyzing comments

The Standards Team collated all comments submitted by respondents. Each comment was categorized according to the public comment question it responded to, the relevant section of the Standard, and the topic area in question. If a respondent raised several points in a single comment, they were separated into distinct comments.

The feedback was then collated for each sector separately per topic, and the following decision criteria were used to determine the action:

1. **Relevance:** Is the information essential to understanding the sector's significant impacts?
2. **Decision-usefulness:** Would the information substantially help information users make decisions or hold organizations accountable?
3. **Feasibility:** Can organizations reasonably collect and report this information without a disproportionate burden?
4. **Credibility of the Standard:** Would excluding this information undermine the Standard's reputation as 'best practice' and its ability to drive improvement?
5. **Interoperability:** Does this align or clash with existing major frameworks, regulations, or market expectations?

Where strong materiality, high decision-usefulness, or a credibility risk from exclusion was identified, greater weight was given to retaining or including the disclosure. For example, Disclosure 102-3 Just transition is newly introduced in *GRI 102: Climate Change 2025*. While some Sector Standards had already addressed this conceptually, others had not. Given the significant evolution in climate reporting over the past five years – since the first Sector Standards were developed – excluding this disclosure for sectors with potentially high transition impacts would have appeared inconsistent and could have undermined the credibility of the Standard. Hence, for such cases, materiality considerations are weighed more than exact equivalence to previous Sector Standard contents when making determinations about inclusion or exclusion.

When feasibility issues were raised, these were assessed against the possibility of using reasons for omission. Strong alignment with other relevant standard-setters was regarded as supporting inclusion.

Summary of feedback and GSSB responses

In line with the [GSSB Due Process Protocol](#), this section summarizes the feedback from PCP respondents and expert consultations on the exposure drafts, outlines proposed changes to the exposure drafts of the aligned Sector Standards, and explains why the GSSB accepted or rejected the significant changes suggested by respondents.

This document references the exposure draft of the Sector Standards. The names of the likely material topics, as presented in the exposure draft, are used to organize the issues and to describe feedback.

GRI 11: Oil and Gas 2021

Topic 11.1 Climate change

Integration of climate-related topics (GHG emissions, adaptation, transition) into one topic is broadly welcomed. This approach is seen as well aligned with other frameworks, such as IFRS S2.

The scope of the proposed disclosures was considered appropriate by the majority of respondents. A few business enterprises and one mediating institution noted that the scope of *GRI 102* and *103* is now broader, which can increase the reporting burden, especially for mid-sized organizations.

From the Topic Standard disclosures included in the exposure draft, two business representatives listed some disclosures as going beyond the original *GRI 11* scope or not decision-useful and/or relevant for most organizations. These disclosures were 102-3 Just transition, 102-9 GHG removals in the value chain, 102-10 Carbon credits, and 103-3 Upstream and downstream energy consumption. Additional consultations with civil society and labor representatives opposed this view and strongly recommended the inclusion of these disclosures.

While some overlap in Topic Standard disclosures and sector reporting was identified, most respondents did not see this as an issue. Rather, sector reporting was seen as complementary, offering a sector-specific focus for the Topic Standard disclosures in question.

Specific questions were asked on the following additional sector recommendations:

- **11.1.2 Climate-related financial risks:** Strong support to retain. The disclosure is viewed as essential for understanding how climate risks affect revenues, assets, and business models. Most respondents emphasized its value for transparency, risk management, and assessing financial resilience. Two business respondents opposed it, citing potential duplication with IFRS and increased reporting burden.

- **11.1.10 Net CO₂ removal:** Slightly more support for retaining, with supporters claiming it as vital for assessing real climate performance and avoiding greenwashing. Mediating and civil society respondents stressed that gross capture data are insufficient and net figures ensure transparency and credibility. Two business respondents opposed retention, citing complexity and reporting burden, while another civil society organization stated the reporting of 102-9 GHG removals in the value chain would be sufficient.

GSSB response:

The relevance of issues such as just transition, carbon credits, and GHG removals for the oil and gas sector has been confirmed within the development of the Standard, with additional reporting on these impacts included in GRI 11. Hence, while the scope of reporting is acknowledged as more expansive through the introduction of the Topic Standard disclosures, it is justified to expect information on GHG removals, carbon credits, and just transition to be reported by the oil and gas sector. Hence, the inclusion of the proposed GRI 102 and 103 disclosures, as reflected in the exposure draft, is confirmed for the aligned GRI 11.

The additional recommendation 11.1.2 Climate-related financial risks will be retained. It is highly material and relevant to stakeholders, with strong decision usefulness and clear links to risk management and climate-mitigation impacts. While reporting burden and potential duplication with IFRS were noted, their removal could undermine the Standard's credibility and transparency on climate-related risks.

The additional recommendation 11.1.10 Net CO₂ removal will be retained. It holds high materiality and decision-usefulness for assessing net-zero and mitigation claims, enhances transparency, and complements the disclosure contents in 102-9. While calculating net figures may require additional effort, their inclusion strengthens credibility and prevents greenwashing associated with gross carbon capture reporting.

Topic 11.4 Biodiversity

Overall, respondents found the proposed biodiversity disclosures relevant and aligned with the latest scientific and regulatory developments. The expanded scope was viewed positively for bringing greater depth and structure to biodiversity reporting.

Some businesses raised concerns about feasibility and cost, particularly regarding disclosures on biodiversity-positive outcomes and value chain impacts, noting that influence over downstream activities remains limited. The disclosure on access and benefit sharing (101-3) was confirmed as not relevant for most oil and gas organizations and will remain excluded.

A specific question was asked in the additional sector recommendation 11.4.1 Policies and commitments on biodiversity, which requests information on existing and future operations, as well as

on operations beyond areas of high biodiversity value. While three respondents opposed the inclusion, questioning its sector-specificity and citing the comprehensiveness of GRI 101-1, twice as many respondents supported retaining the recommendation. Reasons included the importance of this information to the oil and gas sector, where impacts often occur outside designated protected or high biodiversity areas.

GSSB response:

The feedback confirms the inclusion of the proposed GRI 101 disclosures in the aligned GRI 11, as reflected in the exposure draft.

The additional sector recommendation 11.4.1 will also be retained. Information about the applicability of policies and commitments on existing and future operations and to operations beyond areas of high biodiversity value is relevant for oil and gas organizations, with moderate decision-usefulness complementing existing 101-1 requirements. Feasibility poses no significant concern due to the recommended nature of the disclosure. Removing it could undermine the Standard's credibility, as the argument of limited sector-specificity alone does not provide sufficient justification for exclusion.

GRI 12: Coal Sector 2022

Topic 12.1 Climate change

The disclosures from GRI 102 and GRI 103 listed for the coal sector were widely seen as relevant for reporting. Some requirements within the 102-1 Transition plan disclosure were identified as technically challenging for some, especially smaller coal organizations, to report.

Specific questions were asked on the following additional sector recommendations:

- 12.1.2 Climate-related financial risks: Strong support to retain the recommendation across all stakeholder groups. Respondents highlighted the importance of assessing long-term risks, such as write-offs. The information is considered complementary to GRI 102-1 and is seen as important not only for investors but also for regulators, workers, and communities.
- 12.1.2 Transition plans at Annual General Meetings: One business representative and mediating institution found the recommendation as non-essential, whereas the majority of respondents supported retaining the recommendation. It was seen as promoting board-level accountability and aligning with growing investor expectations.
- 12.1.10 Net CO₂ removal: Feedback was mixed, with some experts supporting the additional detail within the recommendation and others claiming carbon capture, usage, and storage (CCUS) as not relevant for upstream coal organizations. Additional research confirmed this view. Among upstream coal miners, CCS/CCUS is rarely included in transition plans, and even then is usually framed as either downstream abatement for customers (power and steel) or as pilot/early-stage investigations rather than a near-term lever.

217 GSSB response:

218 *The feedback confirms the inclusion of the proposed GRI 102 and 103 disclosures for the aligned GRI*

219 *12, as reflected in the exposure draft. The revised GRI 102 disclosures represent internationally*

220 *agreed best practice and align with the scientific based relevant authoritative and intergovernmental*

221 *instruments, with a transition period until 1 January 2027 for organizations to build up reporting*

222 *capacity . Beyond that, reasons for omission are available for datapoints that are not feasible and/or*

223 *relevant for smaller organizations to report.*

224 *Sector additions on Climate-related financial risks and Transition plans at Annual General Meetings*

225 *will be retained as recommendations under 12.1.2. The recommendation 12.1.10 Net CO₂ removal*

226 *will be removed from GRI 12. CCUS does not seem to be a core issue for most upstream coal*

227 *organizations, making the additional technical detail unlikely to add value to disclosure 102-9 GHG*

228 *removals in the value chain, which many respondents deemed as sufficient. This decision differs from*

229 *the alignment decision in GRI 11 due to sector-specificity, as many oil and gas companies are*

230 *involved in carbon capture for enhanced oil recovery, and CCUS, a common practice in oil refining, is*

231 *included in the scope of GRI 11.*

232 **Topic 12.4 Biodiversity**

233 The selection of disclosures is generally seen as relevant. While more detailed, it expands reporting

234 according to the most recent scientific understanding of nature-related impacts. Respondents raised

235 issues similar to those in oil and gas, stating that biodiversity-positive outcomes may exceed

236 feasibility for companies, which focus more on mitigation and restoration. It was also mentioned that

237 reporting value chain information may be less relevant or difficult to implement, as impacts take place

238 at the site level.

239 A specific question was asked in the additional sector recommendation 12.5.2 Policies and

240 commitments on biodiversity, which requests information on existing and future operations, as well as

241 on operations beyond areas of high biodiversity value. While one mediating institution supported

242 removing it, all others favored retaining the recommendation. It was not seen as duplicative, with

243 special cases including abandoned or closed mines outside protected areas that require attention.

244 GSSB response:

245 *The feedback confirms the inclusion of the proposed GRI 101 disclosures in the aligned GRI 12, as*

246 *reflected in the exposure draft.*

247 *The additional sector recommendation 12.4.1. will also be retained, as confirmed by the feedback.*

248 *The pertinence of impact management outside protected areas, particularly with regard to abandoned*

249 *mines, is recognized across the board.*

GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

Topics 13.1 Emissions and 13.2 Climate adaptation

A majority of respondents saw the scope of the proposed disclosures as appropriate, especially for larger or vertically integrated organizations. Smaller organizations may struggle with the scope, complexity, or feasibility of some disclosures.

A specific question was asked about the relevance of GRI 102-3, Just transition, for most agriculture, aquaculture, and fishing organizations to report on, as it was not originally included in the Sector Standard scope. Feedback highlights broad recognition of its importance but offers differing views on applicability for different company sizes. Civil society respondents emphasized the social implications of climate mitigation and adaptation measures, noting that workforce changes from decarbonization, process efficiency, or climate impacts (e.g., droughts, flooding) should be captured, as they affect both employees and value chain workers. They also raised concerns about the impacts on vulnerable groups, such as smallholder farmers and Indigenous communities, who face land scarcity and livelihood disruptions.

Mediating institutions noted potential risks of job losses and skill obsolescence due to the low-carbon transition, underscoring the need for retraining and attention to working conditions during transition periods. At the same time, some respondents cautioned that the disclosure may exceed the scope and capacity of small producers, while remaining highly relevant for larger, vertically integrated companies and cooperatives. The ILO strongly supported inclusion across sectors, stressing that just transition data, including on recruitment, gender breakdown, and reskilling, are crucial for public policy and workforce planning in transitioning industries.

Additional research confirms the topic's importance to the agriculture, aquaculture, and fishing sectors, with organizations such as the IPCC, FAO, UNFCCC, and the World Bank acknowledging the livelihood impacts of climate change.

GSSB response:

The consultation confirms the inclusion of GRI 102 disclosures proposed in the exposure draft for GRI 13. In addition, the disclosure 102-3 will be added for reporting by the sector. The consultations imply that the topic is highly relevant to larger organizations with significant climate change impacts. Public thinking about the social aspects of climate change has evolved over the past years. When GRI 13 was under development, the just transition was most closely associated with the fossil fuel sector, but it is now widely acknowledged as applicable across all sectors with significant climate impacts.

Impacts on people occur in both mitigation and adaptation, and, as such, the disclosure is listed under both topics 13.1 Emissions and 13.2 Climate adaptation. Excluding the disclosure could undermine the Standard's credibility, given GRI 102's recognition of workforce and community impacts from transition and adaptation efforts and the ILO's guidance that just transition considerations are

essential for all sectors. While smaller organizations may face feasibility challenges, reasons for omission can be used for information that is not available.

Topics 13.3 Biodiversity and 13.4 Natural ecosystem conversion

The Topic Standard disclosures in topic 13.3 Biodiversity, comprising all disclosures from GRI 101, were considered relevant for the sectors to report. Only GRI 101-3 Access and benefit sharing was, by some respondents, seen as not universally applicable, but relevant to those who use genetically modified organisms or work with native species. Some requirements were flagged as too ambitious or less relevant for small-scale operations.

A specific question was raised regarding sector recommendations 13.4.4 and 13.4.5 on natural ecosystem conversion within own operations and the supply chain. The alignment project identified overlap with the biodiversity topic (13.3), specifically Disclosure 101-6 on direct drivers of biodiversity loss. Respondents did not express strong views on whether these disclosures should remain under topic 13.4 or be removed, noting that both topics are likely to be material for most organizations. Respondents broadly agreed that natural ecosystem conversion is a key driver of biodiversity loss, and that this information should be retained, without a strong preference regarding its placement.

GSSB response:

The feedback confirms the inclusion of the proposed GRI 101 disclosures in the aligned GRI 13, as reflected in the exposure draft.

While reporting on natural ecosystem conversion is now incorporated into GRI 101-6 Direct drivers of biodiversity loss, its materiality warrants particular attention. Given that natural ecosystem conversion is the leading driver of biodiversity loss in these sectors, it might seem conspicuous if this information is not included in reporting for the topic named after the impact. The additional sector disclosures 13.4.4 and 13.4.5 will be retained in topic 13.4, with additional footnotes indicating that information reported in 101-6 can be cross-referenced and linked to prevent duplication.

GRI 14: Mining Sector 2024

Topic 14.1 Climate change

Most respondents found the disclosures relevant, though smaller or informal operations may face feasibility challenges, particularly regarding transition and adaptation plans, and just transition.

Particularly disclosure 102-3 Just transition was seen by one business organization as overly demanding, noting that the required quantitative metrics on employment, retention, and training are difficult to obtain, as companies currently lack the systems and capacity to collect such data.

Some respondents called for broader coverage (e.g., air pollution, community impacts), which is out of scope for the current sector alignment, which concerns only climate and biodiversity topics.

GSSB response:

The feedback confirms the inclusion of the proposed GRI 102 and 103 disclosures in the aligned GRI 14, as reflected in the exposure draft.

While acknowledging the extensive requirements for reporting just transition information, organizations have until January 2027 to work towards reporting data, and beyond that, the use of reasons for omission is possible for data points that are not (yet) feasible to disclose. To repeat the response cited above, the ILO supports the inclusion of a just transition for all sectors. Quantitative data on new employees recruited, broken down by gender and employee type, and on training for upskilling or reskilling are seen as key for the extractives sectors, ideally at the mine-site level. This can help determine public policy on labor issues, particularly for sectors undergoing transition.

Other changes to be implemented in the Sector Standards

In addition to the directly impacted topics, the alignment of Sector Standards with new and revised Topic Standards also has implications for other sections of the Standard. While not subject to public consultation, they are summarized below for GSSB's attention.

History table and Standard naming

As alignment of Sector Standards will be a regular exercise whenever new Topic Standards are released or existing ones are revised, there is a need to signal what has changed from the previous version. The Standards Team is suggesting a history table indicating which updates have been made to which versions and what has been changed. History tables are found in Item 09 – Sector Standards alignment with new and revised Topic Standards – Final drafts.

The alignment is not considered a major review, which is why the Standards are suggested to retain their original name with versions indicated after the name (for example, *GRI 11: Oil and Gas Sector 2021, v.1.1*).

Topic statements

The topic statement for the merged climate change topic has been updated and included here for the GSSB's attention and feedback:

Climate change refers to long-term shifts in the climate system, primarily driven by greenhouse gas (GHG) emissions from human activities. Organizations contribute to climate change, particularly through non-renewable energy consumption across the value chain, and are responsible for mitigating and adapting to its impacts, including by developing transition and adaptation plans aligned with just transition principles. This topic covers GHG emissions,

350 energy consumption, actions taken to mitigate and adapt to climate change, and impacts on
351 workers, local communities, and Indigenous Peoples.

352 Should the GSSB agree with the topic statement, it will be implemented across all Sector Standards,
353 including a climate change topic with the same boundary.

354 **Topic numbering**

355 The merging of the climate-related topics in *GRI 11*, *GRI 12*, and *GRI 14* results in an updated list of
356 likely material topics, with topics 11.2, 12.2, and 14.2 removed from each of the respective Standards.
357 Other topic numbers will not be changed as part of the alignment to avoid having to update all GRI
358 products and services that incorporate the Sector Standards. Retaining existing numbering will also
359 reduce confusion among organizations already using the Sector Standards.

360 Internal links, table of contents, and the SDG table within *GRI 11*, *GRI 12*, and *GRI 14* will be updated
361 to reflect the new topic name and number for climate change.

362 **Sector profile**

363 The sector profiles will be reviewed to assess whether any changes are needed. As the section has
364 no implications for reporting, changes would be implemented only if any information conflicts with the
365 new and revised Topic Standards.

366 **Bibliography**

367 The merging of climate change-related topics across *GRI 11*, *GRI 12*, and *GRI 14* triggered a need to
368 streamline the bibliography entries accordingly. This included removing sources that were duplicated
369 in both topics and those that were now listed within the Topic Standards. As a result, all reference
370 numbers in the topic descriptions and endnotes will be updated.

371 **Glossary**

372 The glossary will be updated to reflect the new and revised Topic Standards. All topic descriptions in
373 the Sector Standards will be reviewed. Terms no longer included in *GRI 101*, *GRI 102*, and *GRI 103*
374 will be removed, and new terms will be underlined.

375 **Disclosure titles**

376 The alignment also provided an opportunity to implement disclosure titles for additional sector
377 disclosures. As part of the Sector Program review, the GSSB supported a recommendation to
378 develop tailored content indexes for the Sector Standards to enhance the visibility of sector reporting.
379 The disclosure titles are found in Item 10 and are submitted for GSSB approval.

Note on learnings from the alignment consultation process

The alignment of Sector Standards with revised Biodiversity, Climate Change, and Energy Topic Standards was a first of its kind, but will need to be repeated in the future. The experience has confirmed that the alignment projects are highly technical. The primary focus lies in understanding the detailed reporting content of the existing Sector Standards and the technical substance of the new or revised Topic Standards, including their subtle and nuanced equivalences and divergences. Given this, a broad public comment period is not necessarily the most effective way to gather feedback. Engaging technical experts earlier in the process – particularly during the Topic Standard development – would likely yield more relevant and precise input.

For future alignment exercises, it is recommended that the public consultation be more limited in scope, focusing only on areas where reporting practices or expectations have evolved significantly (e.g., the just transition disclosure for *GRI 13*). This targeted approach would better reflect the technical focus of alignment work, reduce consultation fatigue, and result in more efficient use of resources.

While the current project followed due process and included a 60-day consultation period, participation remained modest. In the formal submissions, the scope of the exercise was not clear for all respondents, who in many instances offered inputs beyond the mandate of the alignment. The team identified important constituency gaps from the initial feedback, with minimal input from labor and civil society. These gaps were successfully bridged through additional targeted consultations with expert stakeholders from our networks, which proved an efficient and effective way to obtain high-quality feedback. However, this process required significant additional effort and time from the project team.

Looking ahead, limiting the scope of the public consultation would not only ensure more focused and expert-driven feedback but also streamline project timelines. A smaller volume and narrower scope of feedback would reduce the analytical burden on staff and allow for more concise and timely completion of alignment projects, while still upholding due process and quality assurance.

Appendix 1. Overview of PCP respondents and additional expert consultations

Table 2. Overview of the public comment respondents.

Representation	Name	Region	Stakeholder constituency ¹
Organization	Nizmonia	ASEAN	Mediating institution*
Organization	American Petroleum Institute	North America	Business
Organization	Ipieca	Europe	Business
Individual	Monomita Nandy	Europe	Mediating institution*
Organization	Vale S/A	Latin America	Business
Organization	Newmont Corporation	North America	Business
Organization	Shift	Europe	Civil society
Organization	Lipongroup	South Asia	Mediating institution
Individual	Emanuele Gemelli	Europe	Business
Organization	Glen Mpufane	Europe	Labor
Individual	Pat Zerega	North America	Investment institution
Individual	Junji Ban	ASEAN	Mediating institution
Individual	Gessica Chirico	Europe	Mediating institution*
Organization	Clenergize Consultants	Middle East & North Africa	Mediating institution*
Individual	Dr.Sushil Pattanaik	South Asia	Mediating institution
Organization	International Expertise House for ESG	Middle East & North Africa	Mediating institution
Individual	Dali Sadli Mulia	ASEAN	Business
Additional expert consultations			
Organization	Beta Agroindustrial	Latin America	Business
Individual	Zahra Omar	Africa	Civil society
Organization	Earthworks	North America	Civil society
Organization	ILO	Europe	Labor
Organization	UNEP-WCMC	Europe	Mediating institution
Organization	WWF Germany	Europe	Civil society
Organization	Rainforest Alliance	North America	Civil society
Organization	Thungela Resources	Africa	Business

¹ Stakeholder constituencies marked by an asterisk have been reclassified from the option marked by respondents in the PCP questionnaire, which included more granular options (incl. academia, consultant, trade or industry association).