



Item 14 – 2025 draft Project Schedule addendum to the GSSB Work Program 2023-2025

For GSSB approval

Date	05 March 2025
Meeting	20 March 2025
Objective	<p>This document sets out the proposed 2025 Project Schedule addendum to the GSSB Work Program 2023-2025 for approval by the GSSB.</p> <p>After approval, the 2025 Project Schedule addendum to the GSSB Work Program 2023-2025 will be published on the GRI website as part of an updated GSSB Work Program 2023-2025.</p>

This document has been prepared by the GRI Standards Division 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.

Addendum draft Project Schedule 2025

The table below outlines the project schedule for 2025.

Project	Outcome	Status at the end of 2024	2025			
			Q1	Q2	Q3	Q4
Sector Standards						
GRI Sector Standard Project for Textiles and Apparel	Sector Standard for Textiles and Apparel	Content development	Content development		Expected approval public exposure draft / Public consultation	Content revisions after public consultation
GRI Sector Standard Project for Financial Services	Sector Standard for Banking Sector Standard for Insurance Sector Standard for Capital Markets	Content development	Approval of public exposure draft Public consultation	Public consultation	Content revisions after public consultation	
GRI 11, GRI 12, GRI 13, GRI 14	Alignment of Sector Standards with revised GRI Biodiversity, Climate Change and Energy Standards	Project proposal approved	Content development / Expected approval of public exposure draft	Public consultation	Content revisions after public consultation	Expected approval of revised Sector Standards

Project	Outcome	Status at the end of 2024	2025			
			Q1	Q2	Q3	Q4
Public sector research project	Consultation paper on sustainability reporting for the public sector	GSSB feedback received. Further content development	Second GSSB discussion			
GRI Sector Program – Interim Sector Resources	Development of Interim Sector Resources	Project proposal approved by GSSB	GSSB discussion on options for the development of Interim Sector Resources		GSSB approval of concept proposal	
Topic Standards						
GRI Topic Standard Project for Labor - Phase 1 Employment Practices and conditions	Labor Revision program including, but not limited to: <i>GRI 202: Market Presence 2016 (Disclosure 202-1)</i> <i>GRI 401: Employment 2016</i> <i>GRI 402: Labor/Management Relations 2016</i>	Phase 1 public consultation concluded for the following set of draft standards Remuneration and working time Employment Significant changes for workers Control of work standard interpretation for <i>GRI 2</i>			Content revisions after public consultation	
GRI Topic Standard Project for Labor - Phase 2 Working	Labor revision program including, but not limited to:	Content development is ongoing for the following draft Standards Training and Education	Expected approval public exposure drafts	Public consultation	Content revisions after public consultation	

Project	Outcome	Status at the end of 2024	2025			
			Q1	Q2	Q3	Q4
life and Career development	<p><i>GRI 404: Training and Education 2016</i></p> <p><i>GRI 401: Employment 2016</i></p> <p><i>GRI 402: Labor/Management Relations 2016</i></p>	Working Parents and Caregivers				
GRI Topic Standard Project for Labor - Phase 3 Workers rights and protections	<p>Labor Revision program including, but not limited to:</p> <p><i>GRI 202: Market Presence 2016 (Disclosure 202-1)</i></p> <p><i>GRI 405: Diversity and Equal Opportunity 2016</i></p> <p><i>GRI 406: Non-discrimination 2016</i></p> <p><i>GRI 407: Freedom of Association and Collective Bargaining 2016</i></p> <p><i>GRI 408: Child Labor 2016</i></p> <p><i>GRI 409: Forced or Compulsory Labor 2016</i></p> <p><i>GRI 414: Supplier Social Assessment 2016</i></p>	<p>Content development is ongoing for the following phase 3 sets of draft Standards</p> <p>Set 1:</p> <ul style="list-style-type: none"> Diversity and Equal Opportunity Non-discrimination <p>Set 2:</p> <ul style="list-style-type: none"> Freedom of Association and Collective Bargaining Forced or Compulsory Labor Child labor Workers of Business Relationships 	Content Development		<p>Expected approval public exposure Set 1</p> <p>Public consultation Set 1</p>	<p>Expected approval public exposure Set 2</p> <p>Public consultation Set 2</p> <p>Content revisions after public consultation</p>

Project	Outcome	Status at the end of 2024	2025			
			Q1	Q2	Q3	Q4
GRI Topic Standard Project for Climate Change	Revision including but not limited to: <i>GRI 302: Energy 2016</i> <i>GRI 305: Emissions 2016</i> (Disclosures 305-1 to 305-5) <i>GRI 201: Economic Performance 2016</i> (Disclosure 201-2)	Content revisions after public consultation for the following drafts <i>GRI 102 Climate Change and Just Transition XXXX</i> <i>GRI 103 Energy XXXX</i>	Expected final approval	Launch	Implementation activities	
GRI Topic Standard Project for Economic Impacts	Revision including but not limited to: <i>GRI 201: Economic Performance 2016</i> (Disclosures 201-1, 201-3 and 201-4) <i>GRI 205: Anti-corruption 2016</i> <i>GRI 206: Anti-competitive Behavior 2016</i> <i>GRI 415: Public Policy 2016</i>	Content development ongoing for Phase 1: <ul style="list-style-type: none"> Economic Performance and Phase 2: <ul style="list-style-type: none"> Anti-corruption Anti-competitive Behaviour Public Policy 	Content development		Public consultation Phase 1 and 2	
GRI Topic Standard Project for Economic Impacts	Revision including but not limited to: <i>GRI 202: Market Presence 2016</i> (Disclosure 202-2)	Content development of Phase 3 of the economics project	Content development			

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			Q1	Q2	Q3	Q4
	GRI 203: Indirect Economic Impacts 2016 GRI 204: Procurement Practices 2016					
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)	Working group approved	Content development			
Implementation of GRI Standards						
Translations	Translation of GRI Standards in ten key languages: GRI 102 Climate Change and Just Transition XXXX GRI 103 Energy XXXX Revised Sector Standards	To be started		Start of translations GRI 102 and GRI 103		Start of translations of revised Sector Standards
GRI XBRL project	Technical support for the GRI Standards XBRL Taxonomy development	Content development			Expected release XBRL Taxonomy	

Project	Outcome	Status at the end of 2024	2025			
			Q1	Q2	Q3	Q4
Guidance on impacts and risks, and opportunities	Practical guidance for organizations using the GRI Standards to understand the relationship between impacts, risks, and opportunities	Pre-discussions were held at GSSB meetings during 2024	Discussion of a project proposal	Expected approval of project proposal	Planned start content development. Pending resource allocation	
Global System Position Paper			First discussion with the GSSB	Expected publication of formal GSSB position		
Paper on options for policy adoption of the GRI Standards				First discussion with the GSSB		
GRI and TNFD case studies	Collaboration with the TNFD on case studies that highlight links between nature-related impacts and risks and opportunities	Content development		Expected launch final versions		
Mapping between the CDP questionnaire and the GRI Standards	Mapping between the CDP questionnaire and the Climate, Biodiversity, and Water-related GRI Standards (<i>GRI 101, 102, 103, and GRI 303</i>)		Content development	Expected launch final version		