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Draft GSSB Work Program 2026-2028

Comments to be received by 27 March 2026

Date	26 January 2026

Description

This paper sets out the draft GSSB Work Program 2026-2028 for public comment, which was discussed at the GSSB meeting on 11 December 2025 and subsequently approved by electronic vote.

In line with the GSSB Due Process Protocol, the GSSB invites all stakeholders to comment on the draft GSSB Work Program 2026-2028 between 26 January 2026 and 27 March 2026.

In addition to comments on the activities and priorities set out in the draft GSSB Work Program 2026-2028, the GSSB invites all stakeholders to consider the following eight points:

- The GSSB invites feedback on the proposed priorities outlined in the Draft GSSB Work Program 2026-2028. Please indicate whether you agree with the outlined priorities.
- Should you disagree with one or several of the outlined priorities, please provide an explanation.
- Should any other activities currently not covered by the Draft GSSB Work Program be prioritized? Please provide a rationale.
- In addition to the topics mentioned in Table 2, which other existing Topic Standards should the GSSB prioritize for review? Please provide a rationale.
- In addition to the topics mentioned in Table 2, which other topics should the GSSB prioritize for the development of new GRI Topic Standards during the period covered by the Work Program? Please provide a rationale.
- From the GRI Sector List, which other sectors should the GSSB prioritize for the development of new GRI Sector Standards during the period covered by this Work Program? Please provide a rationale.
- Which other activities or materials should the GSSB prioritize with regard to guidance for users of the GRI Standards? Please provide a rationale.
- Which other activities or materials should the GSSB prioritize with regard to cooperation with other standard-setting bodies and international organizations? Please provide a rationale.

When commenting on the draft GSSB Work Program 2026-2028, stakeholders are requested to indicate their proposed priorities together with a brief rationale and, where relevant, the line number(s) of the respective section.

Only written comments submitted in English will be considered. Comments will be published on the GRI website and considered a matter for public record.

Comments should be submitted to **gssbsecretariat@globalreporting.org**, indicating '**Public 26 Comment GSSB Work Program 2026-2028**' in the subject line.

The deadline to submit feedback is 27 March 2026, 12.00 pm CET. The GSSB will consider the feedback received before approving the final GSSB Work Program 2026-2028.

Contents

Introduction

The Global Sustainability Standards Board (GSSB) is responsible for setting the globally accepted sustainability reporting standards – the GRI Sustainability Reporting Standards (GRI Standards).

The GSSB comprises 15 members representing a wide range of expertise and multi-stakeholder perspectives on sustainability reporting. The GSSB operates under the GRI articles of association and bylaws to oversee the development of the GRI Standards according to a formally defined due process protocol.

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

This document outlines all the elements of the GSSB Work Program 2026-2028. The GSSB will publish project schedules for the years 2026, 2027, and 2028.

Overview of the GSSB Work Program 2026-2028

The GSSB Work Program 2026-2028 covers a list of priorities for the next three years, which will be explained in more detail in this document, including:

- Development of GRI Standards
  - Revision of Topic Standards
  - Development of new Topic Standards
  - Development of new Sector Standards
  - Revision of Sector Standards
  - Revision of Universal Standards
- Implementation of GRI Standards
- Cooperation with other standard-setting bodies and international organizations

Priorities identified in this GSSB Work Program require full funding to commence.

39 Development of GRI Standards

40 The GSSB is committed to revising all GRI Standards periodically to guarantee they remain up to
41 date, continue to promote the public interest, and represent a globally relevant consensus validated
42 through a multi-stakeholder process.

43 Next to that, the GSSB is constantly monitoring the evolution of sustainable reporting practices and
44 related transparency expectations to identify potential gaps in the GRI Standards offering.

45 In all cases, the GSSB identifies the most pressing needs based on stakeholder feedback, in line with
46 the GSSB-mandated project identification and prioritization procedure described in the Due Process
47 Protocol. In doing so, the GSSB is also paying particular attention to enabling convergence and
48 harmonization among sustainability reporting standards, frameworks, and related (regulatory)
49 initiatives.

50 Revision of Topic Standards

51 The GSSB identifies the priorities to revise existing Topic Standards based on:

52 • recommendations from the Sector Program;
53 • feedback from internal and external stakeholders; and
54 • research carried out by the Standards Team and third parties.

55 The completion of the Topic Standards revision projects underway at the beginning of the three-year
56 period covered by the GSSB Work Program 2026-2028 has been identified as the GSSB's first
57 priority. These include the revision of:

58 • GRI Topic Standards Project for Labor – *revision of 11 Standards started in Q3 2022, and*
59 *GSSB approval of the final set of Standards is expected for Q4 2026.*
60 • GRI Topic Standards Project for Economic Impact – *revision of 7 Standards started in Q3*
61 *2023, and GSSB approval of the final set of Standards is expected for Q4 2026.*
62 • GRI Topic Standards Project for Pollution – *revision started in Q4 2023, and GSSB approval*
63 *of the final set of Standards is expected for Q1 2027.*

64 Table 1 lists the ongoing projects at the beginning of the three-year period covered by the GSSB
65 Work Program 2026-2028 and provides an overview of the existing GRI Standards in scope of the
66 revisions.

67 **Table 1: Ongoing Topic Standards revision projects on 1 January 2026**

Project	Scope, including but not limited to
GRI Topic Standards Project for Labor	*GRI 202: Market Presence 2016* (Disclosure 202-1) *GRI 401: Employment 2016* *GRI 402: Labor/Management Relations 2016* *GRI 404: Training and Education 2016* *GRI 405: Diversity and Equal Opportunity 2016* *GRI 406: Non-discrimination 2016* *GRI 407: Freedom of Association and Collective Bargaining 2016* *GRI 408: Child Labor 2016* *GRI 409: Forced or Compulsory Labor 2016* *GRI 414: Supplier Social Assessment 2016*
GRI Topic Standards Project for Economic Impact	*GRI 201: Economic Performance 2016* (Disclosures 201-1, 201-3, and 201-4) *GRI 202: Market Presence 2016* (Disclosure 202-2) *GRI 203: Indirect Economic Impacts 2016*

	GRI 204: Procurement Practices 2016 GRI 205: Anti-corruption 2016 GRI 206: Anti-competitive Behavior 2016 GRI 415: Public Policy 2016
GRI Topic Standards Project for Pollution	GRI 305: Emissions 2016 (Disclosures 305-6 and 305-7) GRI 306: Effluents and Waste 2016 (Disclosure 306-3 Significant Spills)

68 To guarantee the Topic Standards remain up to date, continue to promote the public interest, and
69 represent a globally relevant consensus validated through a multi-stakeholder process, the GSSB has
70 identified the following Topic Standards revision projects.

71 • Project covering *GRI 410: Security Practices 2016*; *GRI 411: Rights of Indigenous Peoples*
72 *2016*, and *GRI 413: Local Communities 2016*. The topic of conflict-affected and high-risk
73 areas[1], which has been highlighted in the development of Sector Standards and wider
74 stakeholder feedback, could be included in the project scope.
75 • Project covering revision of *GRI 301: Materials 2016, GRI 306: Waste 2020,* and *GRI 303:*
76 *Water and Effluents 2018* to fully align with the planetary boundaries concept and to align with
77 the new *GRI 102: Climate Change 2025*, *GRI 101: Biodiversity 2024*, and the upcoming
78 Pollution Topic Standards.

79 These projects, listed in Table 2, will be considered for commencement upon completion of the Topic
80 Standards revision projects underway at the beginning of the three-year period covered by the GSSB
81 Work Program 2026-2028.

82 **Table 2: Overview of priorities for revision of existing Topic Standards**

Project	Scope, including but not limited to
Local community-related impacts	GRI 410: Security Practices 2016 GRI 411: Rights of Indigenous Peoples 2016 GRI 413: Local Communities 2016
Environmental impact Standards	GRI 301: Materials 2016 GRI 306: Waste 2020 GRI 303: Water and Effluents 2018

83 Development of new Topic Standards

84 The GSSB identifies priorities for developing new Topic Standards based on:

85 • recommendations from the Sector Program;
86 • feedback from internal and external stakeholders; and
87 • research carried out by the Standards Team and third parties.

88 New Topic Standards aim to address new topics that are not currently covered by the GRI Standards.

89 For other potential new topics identified, the GSSB will work together with stakeholders to:

90 a) Research a topic's relevance to be integrated into the GRI Standards.
91 b) Develop reporting guidance documents to assist organizations in reporting on subjects not yet
92 covered (in detail) by the GRI Standards.

93 Based on stakeholder discussions and research on digitalization, the GSSB has identified the
94 development of a standard covering the digitalization-related impacts, such as AI, algorithmic

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[1] Security, Conflict, and Sustainability

95 decision-making, data privacy, and data security, as a gap in the GRI Standards offering. Several
96 existing GRI Topic Standards, like *GRI 418: Customer Privacy 2016*, partly cover the impacts of
97 digitalization. The necessary revision work could be part of the digitalization project.

98 Any project to develop a new Topic Standard must be fully funded before commencement.

99 **Table 3: Overview of priorities for creation of new Topic Standards**

Project	Scope, including but not limited to
Digitalization-related impacts	New Standard GRI 418: Customer Privacy 2016

100 Development of new Sector Standards

101 The GSSB initiated the GRI Sector Program to develop GRI Sector Standards.

102 The Sector Program will develop standards for around 40 sectors. Sectors are prioritized based
103 primarily on their sustainability impacts. This takes into account the sector's impact, its size and
104 distribution worldwide, and the number of organizations from that sector likely to use the GRI
105 Standards.

106 Table 4 outlines the Sector Standards projects that are ongoing at the beginning of the three-year
107 period covered by the GSSB Work Program 2025-2028 and provides an overview of the existing GRI
108 Standards in scope of the revisions. The GSSB has identified the completion of the ongoing Sector
109 Standards projects as its first priority.

110 **Table 4: Ongoing Sector Standards projects on 1 January 2026**

Project	Sector	Sector Description
GRI Sector Standard Project for Textiles and Apparel	Sector Standard for textiles and apparel	Manufacturing and retail of textiles, apparel, footwear, jewelry, and accessories.
GRI Sector Standards Project for Financial Services	Sector Standard for banks	Consumer banking, commercial banking, corporate banking, and investment banking.
	Sector Standard for insurance	Life, non-life, reinsurance, and intermediation.
	Sector Standard for capital markets	Asset ownership, asset management, wealth management, custody, and investment advisory.

111 The GSSB has evaluated the implementation of the Sector Program to date and approved a number
112 of modifications to the approach that will apply to future Sector Standards projects.

113 As part of the Sector Program review, the GSSB discussed how to enhance the application, efficacy,
114 and reach of GRI's sector-related work.

115 This included the development of compact Sector Standards. The underlying ambition is to deliver
116 sector-relevant reporting guidance at scale and with urgency that would not be feasible using the
117 current model for developing individual Sector Standards.

118 The compact Sector Standards will be a useful tool to guide materiality assessments and can be
119 particularly important for compliance with regulatory frameworks. They aim to improve the consistency
120 of sustainability reporting by organizations within a sector and increase accountability over the issues
121 that matter most.

122 The GSSB is scheduled to discuss and approve a final project proposal for compact Sector Standards
123 in the first quarter of 2026, including the first cluster for this project. Criteria for considering a sector in

124 a cluster include: similar impacts, production processes, value chains, and/or other potential
125 synergies across sectors; work programs of relevant standard setters; market demand; and
126 developments in the reporting landscape.

127 The development of the compact Sector Standards has been identified as the GSSB's second priority
128 for the Sector Program.

Revision of Sector Standards

130 The GRI Sector Standards list disclosures identified as relevant for reporting by an organization in a
131 sector. Most of the disclosures listed in a Sector Standard are drawn from the GRI Topic Standards,
132 so when a Topic Standard is revised, all Sector Standards that refer to it need to be aligned with the
133 revised Topic Standard.

134 All Topic Standards, either revised or new, published during this work program's duration, will be
135 followed by a revision to any published Sector Standards that include relevant disclosures from these
136 revised or new Topic Standards. The GSSB will build on learnings from the GRI Standards Project for
137 Alignment of Sector Standards with new and revised Topic Standards for the upcoming revisions of
138 GRI Sector Standards.

Revisions of Universal Standards

140 In 2023-2024, the GSSB discussed possible narrow-scope amendments to *GRI 1: Foundation 2021*
141 and *GRI 3: Material Topics 2021* as a result of changes to the reporting landscape, regulatory
142 developments, and advances in digital reporting.

143 Since then, several developments have emerged that could be consolidated into a more
144 comprehensive review of the Universal Standards:

- 145 **Sector Program review recommendations:** As a part of the Sector Program review
146 conducted in 2024, the GSSB discussed a set of recommendations to enhance the
147 application, efficacy, and reach of GRI's sector-related work. These recommendations include
148 introducing requirements for sector reporting on key impacts and topics that are unlikely to be
149 covered by GRI Topic Standard disclosures, and developing 'compact' Sector Standards.
150 These developments will likely necessitate an update to the in accordance requirements in
151 *GRI 1: Foundation 2021*.
152

- 153 **Guidance on impacts, risks, and opportunities:** The GSSB has approved the project
154 proposal for the GRI Guidance Project – Relationships between Impacts, Risks and
155 Opportunities in 2025. Background research has commenced, and the further implementation
156 of this project is pending confirmation of funding. The project is a strategic priority for the
157 GSSB as it addresses a clearly identified market need and gap in the current standards
158 offering. The guidance is a key contribution towards a comprehensive global corporate
159 reporting system. The project will likely result in an update to the Universal Standards as the
160 resulting guidance would be introduced in *GRI 3: Material Topics 2021* and referenced in *GRI*
161 *1: Foundation 2021* and *GRI 2: General Disclosures 2021*.
162

- 163 **Policy adoption:** In 2025, the GSSB started to review options for policy adoption of the GRI
164 Standards and potential impacts on the structure and scope of the GRI Standards.

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Implementation of GRI Standards

The GSSB is committed to supporting the implementation of the GRI Standards by developing materials that support interpretation and application, and providing users easy access to information reported based on the GRI Standards.

Standard Interpretations, FAQs, and guidance material

Stakeholders can submit feedback to the GSSB about the application of the GRI Standards to gssbsecretariat@globalreporting.org. After reviewing the feedback, if necessary, the GSSB will issue Standard Interpretations or FAQs or provide additional guidance to address implementation issues identified by the users of the GRI Standards.

Digital taxonomy

The GSSB will continue to support the maintenance of the digital taxonomy of the GRI Standards released in 2025 to enable the organizations using the GRI Standards to report in a digital format. This will also enable information users to access, analyze, and compare the reported information more easily, as well as to focus better on material issues. In its standard-setting approach, the GSSB will continue to build on the lessons learned from developing the digital taxonomy.

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.

The GSSB will proactively invite partners to participate or observe in expert groups tasked with developing GRI Standards, seek their input on drafts of standards, and invite them to GSSB meetings to exchange views on standards under development and standard-setting priorities.

The GSSB is open to considering the coordination of work programs and standard-setting activities to support the evolving regulatory agenda in regions and countries. The GSSB will continue to evaluate ongoing and anticipated regulatory initiatives and prioritize its cooperative efforts in support of regulators.

In keeping with its commitment to developing the GRI Standards in line with authoritative intergovernmental instruments, including those developed by the United Nations (UN), the Organisation for Economic Cooperation and Development (OECD), and the International Labour Organization (ILO), the GSSB is committed to continuing to work closely with these international organizations. This includes inviting representation from these organizations to serve in expert groups to develop the GRI Standards.

Building on the MoU from 2022 and the MoU addendum from 2024, the GSSB will continue its collaboration with the International Sustainability Standards Board (ISSB) of the IFRS Foundation, with a focus on demonstrating the complementarity of the standards for sectors and nature-related disclosure.

The GSSB promotes ongoing collaboration with the International Auditing and Assurance Standards Board (IAASB) and the International Ethics Standards Board for Accountants (IESBA) that encourages better reporting quality and broader adoption of their respective standards alongside GRI Standards.

The GSSB is committed to continuing its collaboration with the Sustainability Reporting Board (SRB) of the European Financial Reporting Advisory Group (EFRAG). Based on the high-level of interoperability achieved through the collaboration to date the priority is to enable European companies that have to comply with the CSRD to demonstrate that they are also reporting 'with reference' to GRI Standards.

The GSSB will continue its collaboration with the Sustainability Standards Board of Japan (SSBJ) and encourages developing funding opportunities to support the GRI Guidance Project - Relationships between Impacts, Risks and Opportunities.