

Item 11 – GRI Sector Standard Project for Interim Sector Resources – Draft project proposal

For GSSB approval

Date	03 November 2025
Meeting	19 November 2025
Project	GRI Sector Standard Project for Interim Sector Resources
Description	This document sets out the draft project proposal to develop a first cluster of interim sector resources in the form of a reduced Sector Standard as an authoritative input to organizations' materiality assessments in sectors without a Sector Standard. The proposal is presented for GSSB discussion and approval, to be sent to the GRI Board and Stakeholder Council for feedback. After feedback from the GRI Board and Stakeholder Council has been received and incorporated, the Standards Team will present the proposal to the GSSB for final approval, in accordance with the Due Process Protocol.

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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This document does not represent an official position of the GSSB

Project background

In February 2019, the Global Sustainability Standards Board (GSSB) approved the [GRI Sector Program](#) to improve clarity and consistency in sustainability reporting. The Sector Program aims to develop reporting standards for sectors, prioritized by the significance of their impacts.

Currently, four Sector Standards have been developed and released – *GRI 11: Oil and Gas Sector 2021*, *GRI 12: Coal Sector 2022*, *GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022*, and *GRI 14: Mining Sector 2024*. There are also two ongoing projects to develop Sector Standards for the financial services (banking, capital markets, and insurance) and textiles and apparel sectors. Pending the GSSB's approval of the 2026-2028 work program, the Standards Team aims to continue Sector Standards development, while considering the [list of prioritized sectors and globally relevant standard setting activities](#).

As a part of the [Sector Program review](#) conducted in 2024, a set of recommendations was presented to the GSSB to enhance the application, efficacy, and reach of GRI's sector-related work. This included the development of interim sector resources for sectors in priority groups 2-4, which would not have a Sector Standard available in the near future. The recommendation was borne out of the need to deliver sector-relevant reporting guidance at scale and with urgency, which would not be feasible under the current model for developing Sector Standards.

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

Interim sector resources can also be a stepping stone toward sustainability reporting for less mature reporting organizations at the start of their sustainability journey, paving the way for more comprehensive reporting with a GRI Sector Standard in the future.

During the March 2025 GSSB meeting, the Standards Team was mandated to develop a project proposal for interim sector resources in the form of a 'reduced' or 'compact' Sector Standard, henceforth referred to as the compact Sector Standard.

Project objectives

The primary objective of this project is to develop a first cluster of compact Sector Standards for sectors that either do not yet have a Sector Standard in place or are not under development.

The compact Sector Standards would serve as interim versions of GRI Sector Standards, incorporating their foundational structure but more narrowly focused on likely material topics and excluding sector-specific reporting. They would form part of the 'in accordance' requirements for GRI Standards, as laid out in *GRI 1: Foundation 2021*.

The compact Sector Standards will provide information on sectors' most significant impacts on the economy, environment, and people and will constitute an integral input to an organization's materiality assessment.

The compact Sector Standard will:

- Outline the profile of the sector, including its activities and business relationships.

- Identify the topics that are likely to be material for reporting organizations in the sector, including a concise description of the most significant impacts relevant to each topic, along with evidence and authoritative references on these impacts.

- Identify and list relevant GRI Topic Standards for reporting on those topics.

The main features distinguishing a compact Sector Standard from a fully-fledged Sector Standard are that the former includes more concise topic descriptions and the absence of a list of disclosures and additional sector reporting. However, relevant GRI Topic Standards will be listed for each likely material topic, allowing organizations to determine which disclosures are most relevant to their impacts, as laid out in Requirement 5 under the section 'Reporting in accordance with the GRI Standards' (*GRI 1: Foundation 2021*). Additionally, Disclosure 3-3 Management of material topics, will be listed for each likely material topic.

In the case where an identified likely material topic does not have a corresponding GRI Topic Standard, only Disclosure 3-3 will be listed. Similar to Sector Standard projects, topics identified within this project for which no GRI Standard exists will be assessed and prioritized by the GSSB for future GRI Standards development. Revisions or updates to other GRI Standards may also be collected. Compact Sector Standards will also provide a valuable starting point for future fully-fledged Sector Standards, speeding up content development and condensing the total timeline of a complete Sector Standard project.

For a mock-up of a compact Sector Standard, see Item 12 – GRI Sector Standard for Construction Materials (Compact) – Prototype. It should be noted that this prototype was not carried out in accordance with the GSSB Due Process Protocol, nor did it include a multi-stakeholder peer review. It focused only on the initial research and content drafting of the compact Sector Standard for planning and illustrative purposes. For a methodological note on the development of the prototype, see [Appendix 1](#).

Project approach

The Standards Team proposes to develop compact Sector Standards for approximately 30 sectors. These would be developed in clusters of sectors to gain efficiencies (see [Appendix 2](#) for a potential division of all clusters). However, the outputs would be individual compact Sector Standards for each sector. The clusters will be formed to maximize synergies in the development of multiple compact Sector Standards at the same time. To this end, sectors with similar impacts, production processes, value chains, and other potential synergies will be grouped together. Additionally, work programs of globally relevant standard setters, market demand, and developments in the reporting landscape will be considered when forming the clusters.

While the GSSB proposal discussed in March 2025 suggested developing compact Sector Standards for sectors in priority 2-4, the Standards Team recommends considering developing compact Sector Standards for the remaining sectors in the priority 1 group for which a fully-fledged Sector Standard is not under development. The sectors being considered for the first cluster are: utilities, renewable energy, metal processing, construction materials, chemicals, and forestry.

The project will be conducted in accordance with the [GSSB Due Process Protocol](#). Compact Sector Standards will have the same status that fully-fledged Sector Standards currently have with the 'in accordance' requirements for GRI Standards, as laid out in *GRI 1: Foundation 2021*.

The project will consist of the following phases (activities per cluster):

- **Project initiation** (2 months): Background research to determine the scope and boundaries of each sector within a cluster; identifying relevant stakeholders; conducting scoping interviews; and forming multi-stakeholder peer review group(s).
- **Exposure draft development phase** (8 months):
 - Desk research to document key impacts of each sector within a cluster; expert consultations on scope, initial topic identification, and on emerging topics or topics not covered by the GRI Standards, development of the first draft of topic descriptions per topic (3 months).
 - Stakeholder engagement with peer reviewers to test draft contents (2 months).
 - Technical review ahead of GSSB approval for public exposure (2 months).
 - GSSB approval (1 month).
- **Public consultation** (3 months): Engagement with sector stakeholders to confirm the accuracy, completeness, and relevance of the compact Sector Standards' content.
- **Content revision** (3 months): Revision of contents according to public feedback; development of final drafts and bases for conclusions for GSSB discussion and approval.
- **Approval and publication** (3 months): Confirmation of due process by the DPOC; production and launch of compact Sector Standards for the cluster of sectors.

Initial content will be developed through desk-based research, drawing on authoritative references, internationally recognized sector-relevant guidance, sustainability reporting standards, and academic sources. External consultation with subject matter experts will support content development, helping identify gaps in topic identification and pre-validating likely material topics before public exposure.

It is proposed that dedicated working groups or technical committees not be formed, and that multi-stakeholder views be collected through individual expert consultations, peer review groups, and public consultation.

Division of responsibilities

A project group comprising members of the Sector Standards Team and the Research Team will draft compact Sector Standards for the sectors in each cluster. Multi-stakeholder expert groups will be formed to act as peer reviewers and help identify and validate the likely material topics.

The Standards Team will draft the compact Sector Standards, and the GSSB will have oversight and approval over the exposure draft and final contents before release.

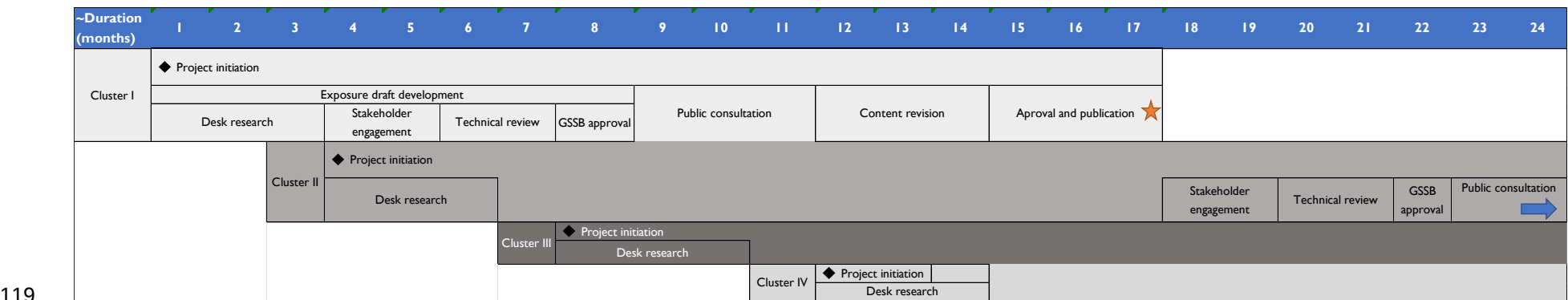
The Standards Team will ensure coherence between the compact Sector Standards under development and within the GRI Standards system.

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Timeline

115 Table 1 outlines the anticipated time required to develop one cluster of compact Sector Standards per phase. Because some phases of cluster development
116 can overlap, it will take approximately 17 months to develop a cluster of compact Sector Standards.¹ The research part for the exposure draft development
117 can be frontloaded for the following clusters. Subject to additional resources, different clusters of compact Sector Standards can be developed in parallel.

118 **Table 1. Timelines for the development of one cluster of compact Sector Standards**



¹ The duration of a fully-fledged Sector Standard is approximately 30-33 months. Once a compact Sector Standard is available, assuming the current level of resources, the development of a fully-fledged Sector Standard will take circa 18-20 months to ensure all steps of due process are followed.

The timelines to develop compact Sector Standards have been informed by the development of the prototype for construction materials.

Implications for Universal Standards

As per *GRI 1: Foundation 2021*, organizations that want to report in accordance with the GRI Standards are required to use Sector Standards when an applicable Sector Standard exists. The compact Sector Standard will serve as an intermediate step until a fully-fledged Sector Standard is developed, and is intended to be used by an organization to determine its material topics for reporting. As such, the compact Sector Standards are to have the same status as Sector Standards with the 'in accordance' requirements for GRI Standards.

Introducing compact Sector Standards to the system of GRI Standards may require an amendment to *GRI 1*. Relevant sections to revise include:

Requirement 5: Report disclosures from the GRI Topic Standards for each material topic (b. for each material topic covered in the applicable GRI Sector Standard(s), either: report the disclosures from the GRI Topic Standards listed for that topic in the Sector Standard(s); or provide the 'not applicable' reason for omission and the required explanation in the GRI content index).

As a compact Sector Standard will not include disclosures from the GRI Topic Standards, it is important to clarify that users are expected to consider and report the relevant disclosures from each Topic Standard listed in the compact Sector Standard.

If needed, the inclusion of compact Sector Standards and updates to the 'in accordance with' requirements would be addressed in the same *Narrow-Scope Amendments to GRI 1 and GRI 3* project, proposed for the GSSB 2026-2028 Work Program.

Assumptions and risks

The following assumptions and risks have been considered in developing the project's scope, timeline, and expected outcomes.

Assumptions

- **Expert input:** The proposed concept for the compact Sector Standards – to focus on the likely material topics and not include reporting disclosures – relies heavily on available documentation of sectors' impacts. This reduces reliance on highly technical expertise to develop disclosures and is assumed to be adequately covered by targeted expert engagements, peer reviews, and the public comment period. Unlike a working group, which provides experts with visibility in return for their contributions, it may be difficult to obtain valuable, detailed expert feedback within more informal arrangements. Public recognition (e.g., on the website) for peer reviewers may provide incentives to participate. The Standards Team will regularly update the GSSB on the organizations consulted for each resource, allowing members to raise concerns in case more input is needed.
- **Maintenance:** The compact Sector Standards will likely need to undergo an internal alignment with new and revised GRI Topic Standards before a fully-fledged Sector Standard is in place. However, as the Topic Standards revision progresses, the scope of the maintenance work is reduced.
- **Resourcing:** Per cluster, the project is expected to require 3,5 FTE from both the GRI Research and Sector teams, along with periodic support for administrative tasks, communications, regional outreach, and publication, amongst others.

Risks

- **De-prioritization of fully-fledged Sector Standards:** If no additional resources are available for developing compact Sector Standards and the GSSB prioritizes this work, resources will need to be diverted from developing fully-fledged Sector Standards. However, the possibility of developing compact Sector Standards may open funding opportunities with interested parties, which could mitigate the risk if realized.

Mitigation: Explore and pursue fundraising opportunities that the prospect of compact Sector Standards may offer.

- **Relevance of contents:** The compact Sector Standards are proposed to focus on the likely material topics, feeding into an organization's materiality process. Such resources are more high-level than fully-fledged Sector Standards and are unlikely to benefit mature organizations, which often consider sector-specific reporting disclosures most useful. This can cause misaligned expectations, reduced stakeholder confidence, and challenges in managing feedback. The similarity between the compact Sector Standards and the fully-fledged Sector Standards is also likely to confuse GRI users.

Mitigation: Clear communication outlining the content differences between compact Sector Standards and fully-fledged Sector Standards, while emphasizing the compact Sector Standards' inclusion in the GRI Standards in accordance model.

- **Stakeholder fatigue:** The GSSB has an unprecedented number of standard-setting projects running in parallel, with significant needs to engage stakeholders to ensure global, multi-stakeholder views. Requests for input can overwhelm certain stakeholder groups – especially civil society, investment, and labor organizations, which tend to have fewer experts covering broad areas of sustainability. Thus, the same individuals may receive multiple requests, with limited capacity to respond to each.

Mitigation: Communicate the added value of sector standards to stakeholders and seek expert stakeholder input through focused engagement.

The development and submission of this draft project proposal signal the intention to begin developing compact Sector Standards under the GRI Sector Program. The commencement date of this project has not been determined and is subject to resource availability and priorities as determined by the GSSB.

Appendix 1 – Methodological note – Prototype of a compact Sector Standard - Construction Materials

As part of the project proposal preparation for the development of compact Sector Standards, the Standards Team developed a prototype of a compact Sector Standard for the construction materials sector (See Item 12). The prototype is intended to provide a clearer picture of how a compact Sector Standard would look and to offer a better approximation of the assumptions regarding timelines and resources needed. The prototype was not carried out in accordance with the GSSB Due Process Protocol, nor did it include a multi-stakeholder peer review. It focused only on the initial research and content drafting of the compact sector standard for illustrative purposes.

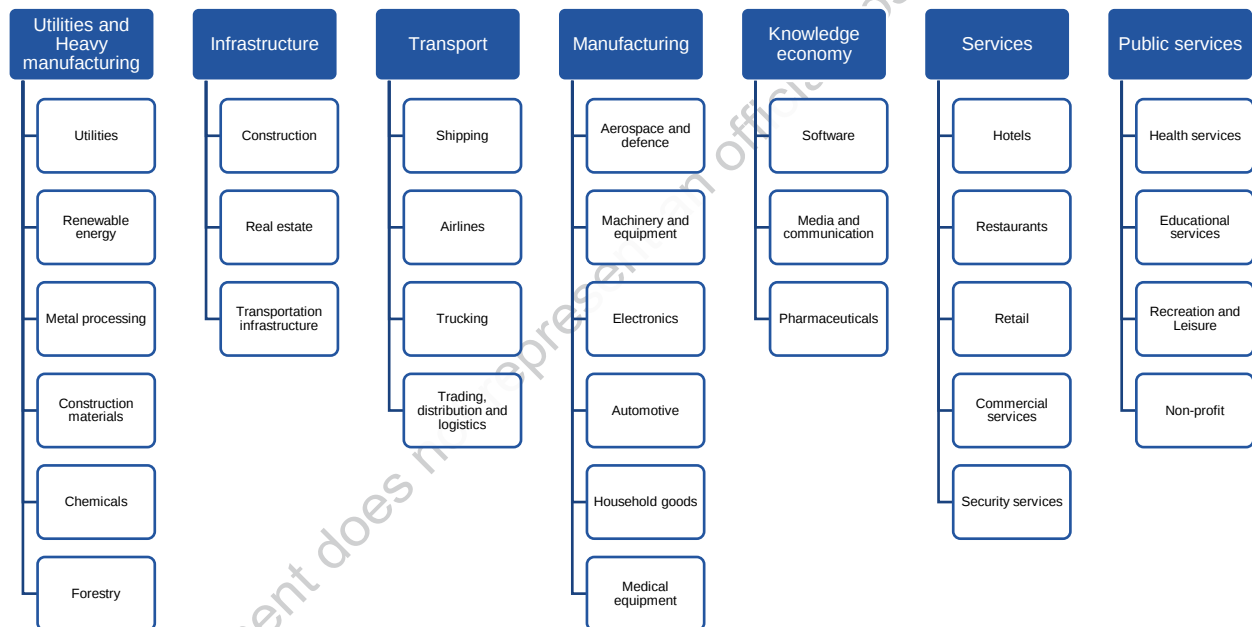
The methodology to develop the prototype included the following stages:

- Review of existing research: identifying, collecting, reviewing, and synthesizing existing globally accepted information about the sector's characteristics and impacts.
- Exploratory interviews: four semi-structured interviews with stakeholders from different constituencies to contextualize sector dynamics and identify pressing issues related to sustainability reporting relevant to the sector.
- Cross-referencing other impact materiality tools: capturing existing materiality frameworks to substantiate and validate the list of likely material topics for the sector.
- Data analysis: leveraging the GRI adoption study to better understand reporting behavior within the sector, including a sample of 135 GRI reporting organizations, to identify the most commonly disclosed GRI Topic Standards.
- Peer review: draft content was shared with three peer reviewers to provide input on the compact sector standard.

Appendix 2 – Proposed sector clusters

The following division of sector clusters is indicative. Sectors with similar impacts, production processes, value chains, and other potential synergies across sectors will be grouped together. Additionally, work programs of relevant standard setters, market demand, and developments in the reporting landscape will be considered when forming the clusters.

Sectors within the first cluster will be further refined in the final proposal for GSSB approval.²



² In its November 2024 meeting, the GSSB will be consider a few changes to the GRI Sector List. Any changes approved by the GSSB will be considered for this project as well.