



Item 07 – Project Schedule 2026-2027

For GSSB discussion and decision

Date	09 September 2026
Meeting	17 September 2026
Objective	This document provides an overview of the status of the current Standard setting projects and a proposed schedule for the remainder of 2026 and 2027 taking into account the recent changes to Standards team capacity and structure. The GSSB is requested to approve the schedule for 2026. The project schedule for 2027 is indicative at this moment and might be subject to change. The Standards team will provide a final project schedule for 2027 for the December 2026 GSSB meeting.

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.

Overview Projects Q3 2026 – Q4 2027

Additional capacity is needed to reactivate projects that are indicated as paused.

Project	Outcome	2026	2026	2027	2027	2027	2027
		Q3	Q4	Q1	Q2	Q3	Q4
GRI Sector Standard Project for Textiles and Apparel	GRI 15: Textiles and Apparel Sector	Preparing Sector Standard for final approval by GSSB and DPOC	Final GSSB approval of Sector Standard scheduled for November Final DPOC approval of Sector Standard scheduled for December	Production Internal handover	Formal launch Technical support implementation	Technical support implementation	Technical support implementation
GRI Sector Standard Project for Financial Services	GRI 16: Banking Sector GRI 17: Capital Markets Sector GRI 18: Insurance Sector	Preparing Sector Standards for final approval by GSSB and DPOC Final GSSB approval of Sector Standards scheduled for September	Final DPOC approval of Sector Standards scheduled for October	Production	Formal launch tbd Technical support implementation	Formal launch tbd Technical support implementation	Formal Launch tbd Technical support implementation

Project	Outcome	2026	2026	2027	2027	2027	2027
		Q3	Q4	Q1	Q2	Q3	Q4
GRI Sector Standard Project for Food and Beverages	Sector Standard for Food and Beverages	Stakeholder mapping Public call for Peer Review Committee	Confirmation of Peer Review Committee Review draft Sector Standard for Food and Beverages	Preparing public consultation draft Sector Standard for Food and Beverages GSSB approval of exposure draft	Public consultation	Review public consultation feedback	Preparing Sector Standard for final approval by GSSB and DPOC
GRI Topic Standard Project for Labor – Employment Practices and Conditions & Working Life and Career Development	GRI 104: Employment GRI 105: Remuneration and Working Time GRI 106: Significant Changes for Workers GRI 107: Working Parents and Caregivers	Preparing Topic Standards for final DPOC approval	Final DPOC approval of Topic Standards scheduled for October	Production	Production	Formal launch tbd	Formal launch tbd
GRI Topic Standard Project for Labor – Worker	GRI 109: Diversity and Inclusion	Public comment period closed 9 March 2026	Preparing for final approval by GSSB and DPOC	Production	Production	Formal launch tbd	Formal launch tbd

Project	Outcome	2026	2026	2027	2027	2027	2027
		Q3	Q4	Q1	Q2	Q3	Q4
Rights and Protections	GRI 110: Non-discrimination and Equal Opportunity		Final GSSB approval of Topic Standards scheduled for November Final DPOC approval of Topic Standards scheduled for December				
GRI Topic Standard Project for Labor – Working life and career development & Workers' rights and protections	GRI TRED: Training and Education GRI FACB: Freedom of Association and Collective Bargaining GRI CL: Child Labor GRI FL: Forced or Compulsory Labor GRI LRBR: Labor Rights in Business Relationships	Paused	Next steps to be discussed with GSSB as part of the project schedule 2027 approval				

Project	Outcome	2026	2026	2027	2027	2027	2027
		Q3	Q4	Q1	Q2	Q3	Q4
	GRI Control of Work Standard Interpretation to GRI 2						
GRI Topic Standard Project for Economic Impacts – Phase 1	GRI MF: Monetary Flows	Preparing for final approval by GSSB	Preparing for final approval by GSSB and DPOC	Final GSSB and DPOC approval	Production	Production	Formal launch tbd
GRI Topic Standard Project for Economic Impacts – Phase 2	GRI COR: Corruption GRI COM: Competition GRI PP: Public Policy	Paused	Paused	Paused	Paused	Paused	Next steps to be discussed with GSSB as part of the project schedule approval for 2028.

Project	Outcome	2026	2026	2027	2027	2027	2027
		Q3	Q4	Q1	Q2	Q3	Q4
GRI Topic Standard Project for Economic Impacts – Phase 3	Revision including but not limited to: GRI 202: Market Presence 2016 (Disclosure 202-2) GRI 203: Indirect Economic Impacts 2016 GRI 204: Procurement Practices 2016	Paused	Paused	Paused	Paused	Paused	Start of Phase 3 to be discussed with GSSB
GRI Topic Standard Project for Pollution – Phase 1	GRI AP: Air Pollution GRI SP: Soil Pollution GRI CI: Critical Incidents			Preparing Air Pollution for final approval by GSSB and DPOC	Final GSSB and DPOC Approval of Air Pollution Preparing Soil Pollution and Critical Incidents for final approval by GSSB and DPOC	Production and formal launch of Air Pollution Final GSSB and DPOC approval of Soil Pollution and Critical Incidents	
GRI Topic Standard Project for Pollution – Phase 2	GRI XXX: Odor GRI XXX: Noise	Preparing exposure drafts for approval by GSSB	GSSB approval of exposure drafts	Public consultation		Review public consultation feedback	Review public consultation feedback

Project	Outcome	2026	2026	2027	2027	2027	2027
		Q3	Q4	Q1	Q2	Q3	Q4
Guidance on impacts, risks and opportunities	Practical guidance for organizations using the GRI Standards to understand the relationship between impacts, risks and opportunities	Paused	Paused	Paused	Paused	Paused	Paused