



GSSB Action Register

Updated 5 February 2025

For GSSB information

Subject	GSSB action points
Description	This document lists all action points agreed during public sessions of the GSSB as well as in meetings of the GSSB with other standard setters.

This document does not represent an official position of the GSSB

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.

1 GSSB action points

2 Public action points

3 The action points below were referenced in the public sessions of the GSSB meetings:

Action Point	Owner	Target completion date	Status
Enlist a group of GSSB volunteers to review potential interpretation within XBRL Taxonomy	Standards Division (Laura)	-	Completed
SD to address technical issues raised by the GSSB with the GRI Topic Standard Project for Economic Impact WG	Standards Division (Harold Pauwels)	WG meeting 21 November 2024	Completed
Find GRI Topic Standard Project for Pollution WG members from the Middle East and Oceania regions.	Standards Division (Harold Pauwels)	January 2025 Several potential WG members have been identified. Interviews in December 2024 and January 2025.	Completed
Update the public sector working paper for GSSB feedback	Standards Division (Miguel Perez Ludena)	March 2025	Ongoing
Standards Division to provide an options paper to facilitate mandatory uptake of GRI Standards 1. Potential options for changes to the system of Standards to facilitate mandatory uptake 2. Regulator focused narrative and communication tools of the relevance of impact perspective in sustainability reporting leveraging on the widespread adoption of GRI as the foundation for sustainability reporting in many jurisdictions	1. Standards Division (Mario Abela) 2. Collaboration Standards Division and Policy Team	1. May 2025 2. Tbd	Ongoing

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Action Point	Owner	Target completion date	Status
<p>Develop guidance for identifying risks and opportunities that arise from impacts.</p> <ol style="list-style-type: none"> 1. Case studies based on biodiversity pilot 2. Staff paper 3. Project proposal 4. Project and collaboration with the Sustainability Standards Board Japan (SSBJ) 	<p>Standards Division</p> <ol style="list-style-type: none"> 1. Harold Pauwels 2. Mario Abela 3. Mario Abela 4. Mario Abela 	<ol style="list-style-type: none"> 1. March 2025 2. March 2025 3. Q2/Q3 2025 4. Tbd based on project proposal 	Ongoing
<p>Find ways to reach out to HR professionals for available employee information for Labor Standards</p>	<p>Standards Division (Harold Pauwels)</p>	<p>Q2 –Q3 2025 - Targeted Outreach to HR professionals will be integrated in next PCP Labor project</p>	Ongoing
<p>Follow-up – Sector Program review discussion December 2024</p>	<p>Standards Division (Gelkha Buitrago)</p>	<p>March 2025</p>	Ongoing
<p>GRI Sector Program review – map the path towards full standard development for the two options presented at the meeting of 12 December 2024. This will help to track the stage of the process.</p>	<p>Standards Division (Gelkha Buitrago)</p>	<p>May 2025</p>	ongoing

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