



Item 03 – Draft GSSB Work Program 2020-2022

For GSSB discussion and approval

Date 15 November 2019

Meeting 21 November 2019

Description This document presents the draft GSSB work program 2020-2022 including a draft project schedule for 2020. The Standards Division prepared this document based on the discussions during the GSSB meeting on 24-25 September 2019 and an indicative budget for 2020 shared by the GRI Secretariat.

The aim for the 21 November 2019 GSSB call is to discuss and approve the GSSB work program 2020-2022 including the draft project schedule 2020 for public consultation.

During the public consultation all interested stakeholders will be invited to provide feedback on GSSB work program 2020-2022 as a whole. Furthermore, stakeholders can indicate their preferences for priorities for the review of existing GRI Standards and the development of new topic-specific Standards.

Suggestions for review priorities and new topic-specific Standards that have been submitted to the GSSB since the last review of the work program will be included in the public consultation to solicit feedback from a wider range of stakeholders.

This document has been prepared by the GRI Standards Division. It is provided as a convenience to observers at meetings of the Global Sustainability Standards Board (GSSB), to assist them in following the Board's discussion. 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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Introduction

The Global Sustainability Standards Board (GSSB) has sole responsibility for setting the first globally accepted standards for sustainability reporting – the GRI Sustainability Reporting Standards.

Established as an independent operating entity under the auspices of GRI, the GSSB is formed of 15 members representing a range of expertise and multi-stakeholder perspectives on sustainability reporting. The GSSB operates under the [GSSB Terms of Reference](#) to oversee the development of the GRI Standards according to a formally defined [due process](#).

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

This document outlines the work program of the GSSB for the years 2020-2022. The implementation of the work program is dependent on the budget allocation by the GRI.

Based on the available budget the GSSB will publish a project schedule on an annual basis between 2020 and 2022 on the [GSSB website](#). The project schedule will provide an indication of how the work program outlined in this document can be implemented.

Review of existing GRI Standards

The GSSB is committed to review all existing GRI Standards every 4 years to guarantee that they reflect the global multi-stakeholder consensus and continue to promote the public interest.

Priorities for review will be identified by the GSSB based on stakeholder feedback received, including through the GSSB's public consultations on the work program, as well as on research carried out by the Standards Division and third parties.

The GSSB will publish a schedule for the review of Standards annually between 2020 and 2022 on the [GSSB website](#).

Based on the priorities identified by the GSSB, the Standards Division will undertake this work in line with the [Due Process Protocol](#).

Development of new topic-specific Standards

In addition to the ongoing review of existing GRI Standards the GSSB is committed to have 5 new topic-specific Standards under development concurrently to ensure that the GRI Standards reflect the ongoing evolution of the sustainable development agenda, are responsive to stakeholder expectations and continue to promote the public interest.

Priorities for the development of new topic-specific Standards will be identified by the GSSB based on stakeholder feedback received, including through the GSSB's public consultations on the work program, as well as on research carried out by the Standards Division and third parties.

New Standards might be required in order to address sustainability topics not covered by the GRI Standards, including those identified through the Sector Program, and reflect changes in the structure of the GRI Standards.

The GSSB will publish a schedule for the development of new topic-specific Standards annually between 2020 and 2022 on the [GSSB website](#).

Based on the priorities identified by the GSSB, the Standards Division will undertake this work in line with the [Due Process Protocol](#).

Sector Program

Sustainability reporting by organizations operating within specific sectors has not always consistently addressed those sectors' most significant impacts. The GSSB has approved the [GRI Sector Program](#) to develop GRI Sector Standards to address this issue. The Sectors Standards will form an integral part of the GRI Standards.

Authoritative information on sector-specific impacts offered by the GRI Sector Standards will provide clarity and focus for sustainability reporting on the topics that matter most from a sustainable development perspective. This information can both reflect and set stakeholder expectations for the sector's sustainability reporting.

The aim for the GRI Sector Program is ultimately to cover 40-45 high-impact sectors. Priority Groups 1- 4, in Tables 1 to 4 below, provide an indication of the prioritization of the 44 high-impact sectors initially identified for the program. The order of sectors within the priority groups is not yet determined.

The GSSB will continue to review and refine the initial list of high-impact sectors, and related priority groups, based on the learnings from the pilot projects on the oil, gas and coal and agriculture sectors, as well as learnings from the overall program implementation and from stakeholder feedback.

The scope and name of individual sectors may be adjusted as a result of research and stakeholder input at the commencement and throughout each sector project.

The first sectors to prioritize (Priority Group 1) are upstream sectors providing for fundamental needs (e.g. food, textiles, energy) or for basic materials on which other sectors depend (e.g. metals, minerals, chemicals, cement, wood). In addition, banking is included as an essential service.

Table 1: Priority Group 1 sectors: Basic needs and basic materials

Agriculture
Banking
Chemicals
Construction materials
Forestry, paper, and rubber
Iron, steel, and aluminum processing

Mining
Oil, gas, and coal
Textiles and apparel manufacturing
Utilities

Priority Group 2 sectors contain the manufacture of ubiquitous and critical products such as processed food, medicine, planes, ships, cars and trucks, and computers, as well as the provision of essential services, such as insurance.

Table 2: Priority Group 2 Sectors: Food, medicines, manufacturing and insurance

Asset management
Aerospace and defence
Automotive
Construction
Fishing
Food Processing
Industrial manufacturing of machinery and equipment
Insurance
Pharmaceuticals manufacturing
Technology hardware manufacturing

Priority Group 3 sectors cover transportation services and infrastructure, as well as real estate, tourism, technology and communication services.

Table 3: Priority Group 3 Sectors: Transportation, tourism, tech, and real estate

Air freight
Airlines
Hotels, resorts and casinos
Media and communication services
Rail
Real estate
Shipping
Software and services
Transportation infrastructure

Trucking

Priority Group 4 sectors include remaining high-impact sectors. The table below gives an indication of the sectors that could be covered in Priority Group 4.

Table 4: Priority Group 4 sectors: Retail, services, and manufacturing

Stock exchanges
Building products
Commercial services
Educational services
Electronics manufacturing
Home appliances
Managed healthcare
Medical equipment and services
Consumer services
Packaging
Restaurants
Retail
Security services and correctional facilities
Trading and distribution

The GSSB will publish a schedule for Sector Standard projects annually between 2020 and 2022 on the [GSSB website](#).

Based on the priorities identified by the GSSB, the Standards Division will undertake this work in line with the [Due Process Protocol](#).

Issuance of FAQs, Guidance and authoritative interpretations

Interested stakeholders can submit questions and feedback to the GSSB about the application of the GRI Standards through standards@globalreporting.org

After reviewing the feedback received, if necessary, the GSSB will issue FAQs or interpretations, or it will provide additional guidance to address implementation issues identified by the users of the GRI Standards.

Project Schedule 2020

Review of existing GRI Standards

The GSSB aims to complete the following three projects in 2020:

1. [Phase I of the Review of Human rights-related Standards](#)
1. [Review of GRI's Universal Standards](#) (GRI 101: Foundation, GRI 102: General Disclosures, GRI 103: Management Approach)
2. [Review of GRI Waste Disclosures](#)

Based on the anticipated budget allocation for 2020, the GSSB is, at the point of issuance of the Work Program 2020-2022, not in a position to commit to the commencement of further projects to review existing GRI Standards.

The GSSB has identified the review of *GRI 304: Biodiversity 2016* as a priority project if further budget becomes available.

Additional priority projects for the review of existing GRI Standards in 2020 will be identified by the GSSB based on the stakeholder feedback received, including through the GSSB's public consultations on the Work Program 2020-2022. Pending projects that have previously been approved by the GSSB will be considered, as well.

Development of new topic-specific Standards

Based on the anticipated budget allocation for 2020, the GSSB is, at the point of issuance of the Work Program, not in a position to commit to the commencement of projects for the development of new topic-specific Standards.

Priority projects for the development of new topic-specific GRI Standards in 2020 will be identified by the GSSB based on the stakeholder feedback received, including through the GSSB's public consultations on the Work Program 2020-2022. Pending projects that have previously been approved by the GSSB will be considered, as well.

Sector Program

The GSSB will continue the first pilot project, the Oil, Gas and Coal Sector Standard, and commence the second pilot project, the Agriculture Sector Standard.

Based on the anticipated budget allocation for 2020, the GSSB is, at the point of issuance of the Work program 2020-2022, not in a position to commit to the commencement of further Sector Standard projects.