# Draft GSSB Work Program 2020-2022

April 2020

**Description**

This paper sets out the Draft GSSB Work Program 2020-2022 and the accompanying Project Schedule 2020, which was approved by the GSSB on 21 November 2019 for public comment.

The current approved projects can be found under:
http://www.globalreporting.org/standards/work-program-and-standards-review

In line with the GSSB Due Process Protocol, the GSSB invites all stakeholders to comment on the Draft GSSB Work Program 2020-2022 and the accompanying Project Schedule 2020 between 23 April 2020 and 23 June 2020. When commenting on the Draft GSSB Work Program 2020-2022 and the accompanying Project Schedule 2020 stakeholders are asked to indicate the line number(s) of the respective section in their submission

In addition to comments on the activities and priorities set out in the Draft GSSB Work Program 2020-2020 and the accompanying Project Schedule 2020, the GSSB invites all stakeholders to consider the following three questions:

1. Which existing GRI Standards should the GSSB prioritize for review until 2022?
2. Which topics should the GSSB prioritize for the development of new GRI Standards until 2022?
3. Which sectors in Priority Group 1 and 2 should the GSSB prioritize in the implementation of the Sector Program?

Comments can be submitted to standards@globalreporting.org indicating 'Public Comment Revised GSSB Work Program 2020-2022' in the subject line.

When commenting on the Draft GSSB Work Program 2020-2022 and the accompanying Project Schedule 2020 stakeholders are asked to indicate the line number(s) of the respective section(s) in their submission.

_The deadline to submit feedback is 23 June 2020 COB._

The GSSB will consider the feedback received before approving the final GSSB Work Program 2020-2022.

# Contents

# ₂ Introduction

₃ The Global Sustainability Standards Board (GSSB) has sole responsibility for setting the first globally
₄ accepted standards for sustainability reporting – the GRI Sustainability Reporting Standards.

₅ Established as an independent operating entity under the auspices of GRI, the GSSB is formed of 15
₆ members representing a range of expertise and multi-stakeholder perspectives on sustainability
₇ reporting. The GSSB operates under the GSSB Terms of Reference to oversee the development of
₈ the GRI Standards according to a formally defined due process.

₉ The GSSB works exclusively in the public interest and according to the vision and mission of GRI.

₁₀ This document outlines the work program of the GSSB for the years 2020-2022. The
₁₁ implementation of the work program is dependent on the budget allocation by the GRI.

₁₂ Based on the available budget the GSSB will publish a project schedule on an annual basis between
₁₃ 2020 and 2022 on the GSSB website. The project schedule will provide an indication of how the
₁₄ work program outlined in this document can be implemented.

# ₁₅ Review of existing GRI Standards

₁₆ The GSSB is committed to review all existing GRI Standards every 4 years to guarantee that they
₁₇ reflect the global multi-stakeholder consensus and continue to promote the public interest.

₁₈ Priorities for review will be identified by the GSSB based on stakeholder feedback received, including
₁₉ through the GSSB's public consultations on the work program, as well as on research carried out by
₂₀ the Standards Division and third parties.

₂₁ The GSSB will publish a schedule for the review of Standards annually between 2020 and 2022 on
₂₂ the GSSB website.

₂₃ Based on the priorities identified by the GSSB, the Standards Division will undertake this work in line
₂₄ with the Due Process Protocol.

# ₂₅ Development of new topic-specific
# ₂₆ Standards

₂₇ In addition to the ongoing review of existing GRI Standards the GSSB is committed to have 5 new
₂₈ topic-specific Standards under development concurrently to ensure that the GRI Standards reflect
₂₉ the ongoing evolution of the sustainable development agenda, are responsive to stakeholder
₃₀ expectations and continue to promote the public interest.

₃₁ Priorities for the development of new topic-specific Standards will be identified by the GSSB based
₃₂ on stakeholder feedback received, including through the GSSB's public consultations on the work
₃₃ program, as well as on research carried out by the Standards Division and third parties.

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

37 The GSSB will publish a schedule for the development of new topic-specific Standards annually
38 between 2020 and 2022 on the GSSB website.

39 Based on the priorities identified by the GSSB, the Standards Division will undertake this work in line
40 with the Due Process Protocol.

# 41 Sector Program

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

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

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

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

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

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

63 **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 |

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

67 **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 |

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

70 **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 |
| --- |

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

73 **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 |

74 The GSSB will publish a schedule for Sector Standard projects annually between 2020 and 2022 on
75 the GSSB website.

76 Based on the priorities identified by the GSSB, the Standards Division will undertake this work in line
77 with the Due Process Protocol.

# Issuance of FAQs, Guidance and

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# authoritative interpretations

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

82 After reviewing the feedback received, if necessary, the GSSB will issue FAQs or interpretations, or
83 it will provide additional guidance to address implementation issues identified by the users of the
84 GRI Standards.
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# Project Schedule 2020

## Review of existing GRI Standards

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

1. [Phase 1 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 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 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 and Fishing Sector Standard.

Based on the 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.