



Item 04 – Update Implementation Project Schedule 2025 – Q4

For GSSB information and discussion

Date	2 December 2025
Meeting	11 December 2025
Objective	This document provides an overview of the implementation status of the projects covered by the 2025 Project Schedule addendum.

This document does not represent an official position of the GSSB

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Project status update categories	Explanation
Completed	The project has been completed.
On track	The project is on track. No scope and/or timeline changes anticipated.
For discussion – potential scope and/or timeline change(s)	The scope and/or timeline of the project need to be reevaluated. Reasons can include, but are not limited to, resourcing, project interdependencies, and contextual factors.
Delayed	The project is delayed in implementation compared to the schedule set for the year. Reasons can include, but are not limited to, resourcing, project interdependencies, and contextual factors.

Project	Outcome	2025				Expected final approval	Project status	Comments
		Q1	Q2	Q3	Q4			
GRI Sector Standard Project for Textiles and Apparel	Sector Standard for Textiles and Apparel	Content development		Approval public exposure draft / Public consultation	Content revisions after public consultation	Q2 2026	On track.	None.
GRI Sector Standard Project for Financial Services	Sector Standard for Banking Sector Standard for Insurance Sector Standard for Capital Markets	Approval of public exposure draft Public consultation	Public consultation	Content revisions after public consultation	Content revisions after public consultation	Q2 2026	On track.	None.

Project	Outcome	2025				Expected final approval	Project status	Comments
		Q1	Q2	Q3	Q4			
GRI 11, GRI 12, GRI 13, GRI 14	Alignment of Sector Standards with revised GRI Biodiversity, Climate Change and Energy Standards	Content development / Expected approval of public exposure draft	Public consultation	Content revisions after public consultation	Expected approval of revised Sector Standards	Q4 2025	Completed.	None.
Public sector research project	Consultation paper on sustainability reporting for the public sector	Second GSSB discussion					Completed.	None.
GRI Sector Program – Interim Sector Resources	Development of Interim Sector Resources	GSSB discussion on options for the development of Interim Sector Resources		GSSB approval of draft concept proposal		Q1 2026	On track.	The draft project proposal was approved by the GSSB at the November GSSB meeting.
GRI Topic Standard Project for Labor – Phase 1 Employment Practices and Conditions	Labor revision program including, but not limited to: <i>GRI 202: Market Presence 2016 (Disclosure 202-1)</i> <i>GRI 401: Employment 2016</i> <i>GRI 402: Labor/Management Relations 2016</i>			Content revisions after public consultation		Q2 2026	On track.	None.

Project	Outcome	2025				Expected final approval	Project status	Comments
		Q1	Q2	Q3	Q4			
GRI Topic Standard Project for Labor – Phase 2 Working life and Career Development	<p>Labor revision program including, but not limited to:</p> <p><i>GRI 404: Training and Education 2016</i></p> <p><i>GRI 401: Employment 2016</i></p> <p><i>GRI 402: Labor/Management Relations 2016</i></p>	approval public exposure drafts	Public consultation	Content revisions after public consultation		Q2 2026	On track.	None.
GRI Topic Standard Project for Labor – Phase 3 Workers Rights and Protections	<p>Labor revision program including, but not limited to:</p> <p><i>Set 1</i></p> <p><i>GRI 405: Diversity and Equal Opportunity 2016</i></p> <p><i>GRI 406: Non-discrimination 2016</i></p> <p><i>Set 2</i></p> <p><i>GRI 407: Freedom of Association and Collective Bargaining 2016</i></p> <p><i>GRI 408: Child Labor 2016</i></p> <p><i>GRI 409: Forced or</i></p>	Content Development		Approval public exposure Set 1 Public consultation Set 1	Expected approval public exposure Set 2 Public consultation Set 2 Content revisions after public consultation	Q3 2026	On track.	The exposure drafts for Set 2 were approved by the GSSB at the November GSSB meeting.

Project	Outcome	2025				Expected final approval	Project status	Comments
		Q1	Q2	Q3	Q4			
	<i>Compulsory Labor 2016</i> <i>GRI 414: Supplier Social Assessment 2016</i>							
GRI Topic Standard Project for Climate Change	Revision including but not limited to: <i>GRI 302: Energy 2016</i> <i>GRI 305: Emissions 2016</i> (Disclosures 305-1 to 305-5) <i>GRI 201: Economic Performance 2016</i> (Disclosure 201-2)	Final approval	Launch	Implementation activities			Completed.	None.
GRI Topic Standard Project for Economic Impacts	Revision including but not limited to: Phase 1: <i>GRI 201: Economic Performance 2016</i> (Disclosures 201-1, 201-3, and 201-4) Phase 2: <i>GRI 205: Anti-corruption 2016</i> <i>GRI 206: Anti-competitive Behavior 2016</i>	Content development		Expected approval public exposure drafts / Public consultation Phase 1 and 2		Q3 2026	On track.	None.

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		Q1	Q2	Q3	Q4			
	<i>GRI 415: Public Policy 2016</i>							
GRI Topic Standard Project for Economic Impacts	Revision including but not limited to: Phase 3: <i>GRI 202: Market Presence 2016</i> (Disclosure 202-2) <i>GRI 203: Indirect Economic Impacts 2016</i> <i>GRI 204: Procurement Practices 2016</i>	Content development				Q4 2026	On track.	None.
GRI Topic Standard Project for Pollution	Revision including but not limited to: <i>GRI 305: Emissions 2016</i> (Disclosures 305-6 and 305-7) <i>GRI 306: Effluents and Waste 2016</i> (Disclosure 306-3)	Content development				Q4 2026	On track.	None.
Translations	Translation of GRI Standards in ten key languages: <i>GRI 102 Climate Change 2025</i> <i>GRI 103 Energy 2025</i>		Start of translations <i>GRI 102</i> and <i>GRI 103</i>		Start of translations of revised Sector Standards	Q1 2026 for <i>GRI 102</i> and <i>GRI 103</i> Q2 2026 for revised Sector Standards.	On track.	None.

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	Revised Sector Standards							
GRI XBRL project	Technical support for the GRI Standards XBRL Taxonomy development			Expected release XBRL Taxonomy		Q3 2025	Completed.	None.
Guidance on impacts, risks, and opportunities	Practical guidance for organizations using the GRI Standards to understand the relationship between impacts, risks, and opportunities	Discussion of a project proposal	Expected approval of project proposal	Planned start of content development. Pending resource allocation		To be determined.	For discussion – potential scope and/or timeline change(s).	On track until Q2. As of September, no confirmation of additional resource allocation. Background research activities have commenced.
Global system position paper		First discussion with the GSSB	Expected publication of formal GSSB position			Q4 2025	Completed.	The paper was approved by the GSSB at the November GSSB meeting.
Paper on options for policy adoption of the GRI Standards			First discussion with the GSSB			To be determined.	On track.	Policy team has commenced work.

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GRI and TNFD case studies	Collaboration with the TNFD on case studies that highlight links between nature-related impacts and risks and opportunities		Expected launch final versions			Q2 2025	Completed.	None.
Mapping between the CDP questionnaire and the GRI Standards	Mapping between the CDP questionnaire and the Climate, Biodiversity, and Water-related GRI Standards (GRI 101, 102, 103, and 303)	Content development	Expected launch final version			Not applicable.	Completed.	The mapping document was launched in October.