



Item 09 – Interim Sector Resources

For GSSB discussion

Date	05 March 2025
Meeting	20 March 2025
Project	Sector Program review – Interim sector resources
Description	<p>In December 2024, the Standards Division (SD) presented a set of recommendations as part of the Sector Program review to enhance the application, efficacy, and reach of the Sector Standards.</p> <p>One of the recommendations concerned the development of interim sector resources to guide and orientate reporting for those sectors that do not yet have a published Sector Standard. The SD presented two options for structuring the work. This paper further elaborates on the two options proposed.</p> <p>The GSSB is asked to discuss the two options formulated and provide guidance on whether one of the options warrants being elaborated on and brought forward to the GSSB as a project proposal.</p> <p>The SD recommends the inclusion of the sector resource development in the 2026-2028 GSSB Work Program.</p>

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.

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1 Introduction

2 The Global Sustainability Standards Board (GSSB) approved the [Sector Program](#) in February 2019.
3 The Sector Program aims to develop GRI Sector Standards (Sector Standards) for approximately [40](#)
4 [high-impact sectors](#). The Sector Standards are designed to help identify a sector's most significant
5 impacts and reflect stakeholder expectations for sustainability reporting. They describe the
6 sustainability context for a sector, outline organizations' likely material topics based on the sector's
7 most significant impacts, and list relevant disclosures for the sector to report on. The Sector
8 Standards aim to provide clarity on which issues constitute a sector's most significant impacts from a
9 sustainable development perspective, focus sustainability reporting on the issues that matter most,
10 and help surface emerging issues for future development in the Standards.

11 In 2024, the Standards Division (SD) reviewed the Sector Program, including internal and external
12 interviews, desk research, and (limited) qualitative analysis of sustainability reports using the Sector
13 Standards. This resulted in a set of recommendations to enhance the application, efficacy, and reach
14 of Sector Standards, which were presented and discussed in the [GSSB meeting in December](#). One of
15 the recommendations was the development of interim sector resources for a subset of sectors that do
16 not yet have a published Sector Standard to help orientate reporting on those topics that matter most.
17 This paper elaborates on this proposal and details two process pathways for the GSSB's
18 consideration.

19 Interim sector resource

20 The GRI Sector Program has identified [40 sectors in four priority groups](#) for which a Sector Standard
21 will be developed. Until now, over half of the Sector Standards included in priority group 1 have been
22 developed or are under development.

23 The duration for a Sector Standard development project is, on average, 30-33 months.¹ Therefore,
24 with the current level of resources (running 4-5 projects in parallel), developing Sector Standards for
25 all 40 sectors will take over a decade.

26 While process efficiencies and additional Sector Team resources could reduce the time needed to
27 develop Sector Standards or increase the number of projects running in parallel,² the scalability of the
28 current model is limited. Should the capacity of the Sector team be increased, additional resources
29 would be needed for other SD teams, particularly those that provide technical and editorial support,
30 translations, and other functions in GRI to support the development, roll-out, and adoption of the

¹ Without considering resources needed for roll-out and for the alignment with revised/new Topic Standards.

² For example, as new staff becomes more familiar and experienced with the development of Sector Standards or aligning differently the involvement of different SD teams in the development of a Sector Standard.

31 Sector Standards. Additional resources are also needed to align the Sector Standards with the new
 32 and revised Topic Standards (see more information [here](#)).

33 The external interviews conducted as part of the Sector Program review confirmed the relevance and
 34 usefulness of the existing Sector Standards concept. However, given the extensive Standards
 35 development timelines, interim resources may be necessary to orientate and support reporters until a
 36 Standard for their sector has been developed and can provide an entry point to a wide range of
 37 sectors to use the GRI Standards.³

38 While the SD will continue to engage and align with other relevant standard setters on their existing
 39 work plans for sector standards, interim sector resources would target and best serve those sectors
 40 that are not addressed by ongoing or known future work by other standard setters, addressing a gap
 41 in the marketplace and supporting reporters in compliance with other regulatory frameworks (e.g.,
 42 ESRS).

43 Interim sector resources can become a stepping stone towards comprehensive reporting and spark
 44 further interest in fully-fledged Sector Standards. The list of likely material topics will be useful to
 45 guide materiality assessments and can be particularly important for compliance with regulatory
 46 frameworks.

47 Annex 1 presents the list of sectors for which the SD proposes to continue developing Sector
 48 Standards or interim sector resources.

49 **Options for the development of interim sector resources**

50 Interim sector resources would be significantly different from a Sector Standard. In addition to the list
 51 of likely material topics, the interim sector resource would only include high-level topic descriptions,
 52 no definitive list of disclosures to report, nor additional sector reporting (see Table 1).

53 **Table 1. The main differences between a Sector Standard and an interim sector resource**

Features	Sector Standard	Interim sector resource
List of likely material topics	Yes	Yes
Topic description	Detailed	High-level
List of GRI Topic Standard disclosures relevant to the sector	Yes	No List of relevant Topic Standards
Additional sector reporting (sector recommendations and sector disclosures)	Yes	No

³ For more information on the relevance of interim sector resources see [Sector Program review - annex 3](#) discussed with the GSSB in December 2024.

References and resources	Yes	Yes
Publication	Developed and published per individual sector ⁴	Developed in clusters, but individual sector resources published

54 The SD proposes the development of approximately 30 interim sector resources as an intermediate
55 step until a Sector Standard is developed. Interim sector resources would be developed in clusters of
56 sectors (for example, with similar impacts) to gain efficiencies.

57 While the final product would include the same contents, interim sector resources could be developed
58 using different approaches/models with different implications. Below, two process options with
59 advantages and challenges are presented.

60 **Option 1: Research paper**

- 61 • GSSB Due Process would not be followed. A selected group of peer reviewers representing
62 multi-stakeholder views provide input to drafts. No working group / technical committee in place
63 and no public consultation.
- 64 • The end result is to be presented as a GRI research product, amplifying GRI's role as a thought
65 leader in sustainability reporting.
- 66 • The development of each research paper would take almost 12 months per cluster. Assuming
67 ~30 interim sector resources would be developed in ~4 clusters, their finalization would take
68 around 3.5 years. See Annex 2 for details on the duration of a research paper per project phase.

69 Advantages:

- 70 • Presentation of the product as a research paper is sufficiently distinct from GRI Sector Standards
71 to reduce the risk of confusion among reporters and information users.

72 Disadvantages:

- 73 • Potentially perceived as less robust due to development not following GSSB Due Process.
- 74 • Less comprehensive stakeholder engagement due to the lack of working group / technical
75 committee and public comment input. This may result in reduced user buy-in and less visibility of
76 the work as there are fewer communications opportunities. Moreover, since the content is not
77 exposed to public comment, it may contain important gaps.
- 78 • Use is not mandated in the GRI reporting model; therefore, reporters and assurance providers
79 may have fewer incentives to consider it for sustainability reporting and/or ignore its content
80 altogether.

⁴ Except the Financial Services Sector Standards for banking, capital markets and insurance that have been developed as a portfolio project.

81 **Option 2: Reduced version of the Sector Standard**

- 82 • GSSB Due Process would be followed to ensure multi-stakeholder representation and robust
83 process. No working group or technical committee is involved. A selected group of peer
84 reviewers representing multi-stakeholder views provide input to drafts.
- 85 • 90-day public comment period to ensure the inclusion of diverse stakeholder perspectives.
- 86 • The result, a reduced version of a Sector Standard, remains authoritative and mandated in the
87 GRI reporting model, offering a comprehensive set of standards for regulatory
88 adoption/reference.
- 89 • The development of a cluster of reduced sector standards would take approximately 20-22
90 months. Developing the interim sector resources for ~30 sectors (in ~4 clusters) would take
91 between six and seven years. See Annex 2 for details on the duration of reduced Sector
92 Standards per project phase.

93 Advantages:

- 94 • Legitimacy is strengthened by following GSSB Due Process and inclusion in the GRI reporting
95 model, ensuring an authoritative document for information users to rely on and increase uptake
96 from reporters wishing to report in 'in accordance with' GRI Standards.

97 Disadvantages:

- 98 • Given the similarity with the existing Sector Standards, reporters and information users may be
99 confused by this new format. This confusion can be mitigated by embedding the reduced sector
100 standard in the reporting model and clarifying that it will be replaced with a fully-fledged Sector
101 Standard once it becomes available.
- 102 • It may reduce the interest in engaging with a Sector Standard development and the uptake of the
103 Sector Standard once published due to the overlap in content and stakeholder fatigue.

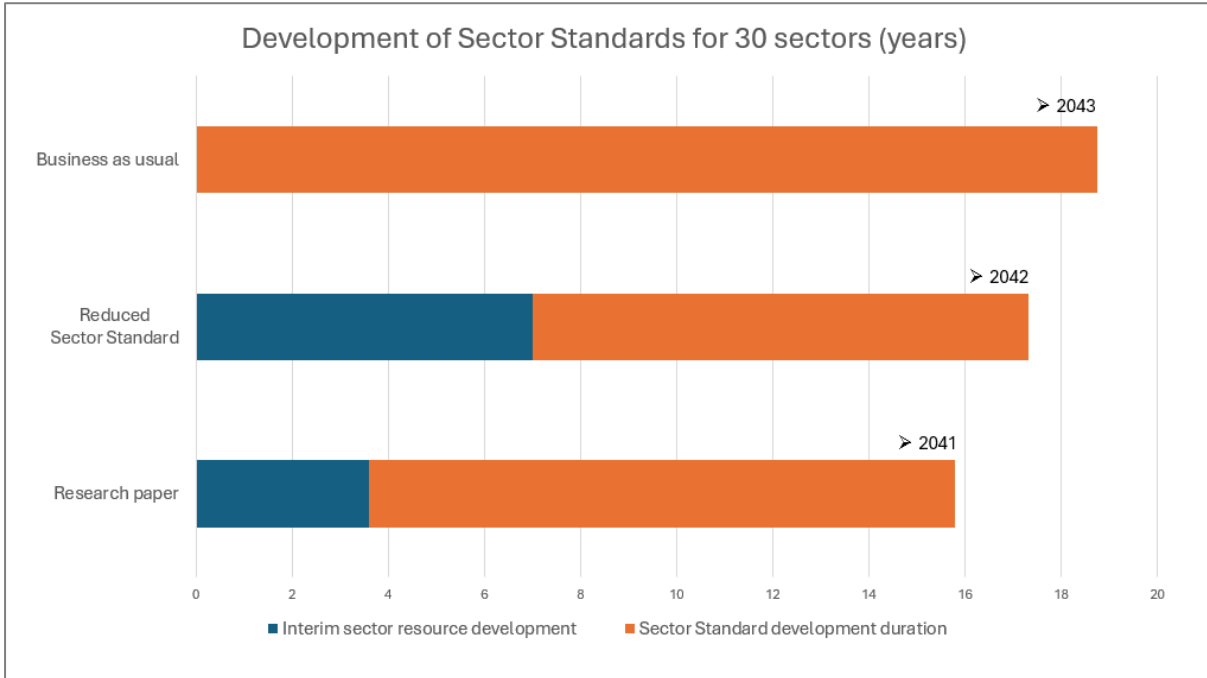
104 **From interim sector resource to Sector Standard**

105 One of the benefits of developing interim sector resources is that they would provide a valuable
106 starting point for future Sector Standard development.

107 In the current workflow, the SD prepares a background paper on the sector and its impacts before the
108 project commences, providing important groundwork for the working group discussions. This work
109 commonly takes several months. The interim sector resources would provide an even more robust
110 starting point. It likely already hashes out any relevant scoping questions and provides a convincing
111 list of likely material topics by incorporating external views, speeding up project initiation and content
112 development phases. With the likely material topics already identified, the working groups or technical
113 committees for each group will be able to dedicate more time to the reporting disclosures. This will
114 become increasingly important once (limited) mandatory sector disclosures are introduced.

115 The following chart estimates the time needed for the development of Standards for 30 sectors
 116 according to three scenarios: business as usual, based on a reduced Sector Standard, and an
 117 existing research paper.

118 **Chart 1. Development timelines for Sector Standards for 30 sectors (years)**



- 119
- 120 • **Business as usual:** Assuming the existing resourcing with four concurrently running projects,
 121 the development of Sector Standards for 30 sectors would take approximately 18 years.
 - 122 • **Reduced Sector Standard:** The development of reduced Sector Standards for 30 sectors
 123 would take approximately seven years, in four clusters of 20-22 months each. The existence
 124 of a reduced Sector Standard is assumed to save appr. 13-14 months from the development
 125 timeline of a fully-fledged Sector Standard. After finishing the set of reduced Sector
 126 Standards, a further ~10 years would be needed to finish the full set of 30 Sector Standards.⁵
 - 127 • **Research paper:** Developing research papers for 30 sectors would take roughly 3.5 years, in
 128 four clusters of 10-12 months. An existing research paper is estimated to save appr. 10-11
 129 months from a Sector Standard development process. After finishing the set of research
 130 papers, another 12 years would be needed to finish the full set of 30 Sector Standards.

131 Both pathways presented above for developing interim sector resources offer reductions in the total
 132 duration of the development of future Sector Standards. As the contents of a reduced Sector
 133 Standard would be exposed to more rigorous stakeholder engagement, it is expected to lessen the
 134 duration of the content development phase in comparison to the research paper. However, as the

⁵ The assumption of four concurrently running projects applies for both scenarios.

135 development of the reduced Sector Standard itself would take more time, the research paper option
136 would offer the most time savings.

137 **Next steps**

138 Pending the discussion outcomes, the SD will elaborate on the preferred option as a project proposal
139 to be discussed by the GSSB and considered for inclusion in the GSSB Work Program 2026-2028.

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Annexes

Annex 1 – Proposed sectors for the development of a Sector Standard or interim sector resource

One of the recommendations resulting from the Sector Program review is to continue engagement with other relevant standard setters. The proposal below considers the existing agendas of the relevant standard setters at the sector level.

Until now, the following Sector Standards have been developed: *GRI 11: Oil and Gas Sector 2021*, *GRI 12: Coal Sector 2022*, *GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022*, and *GRI 14: Mining Sector 2024*. Sector Standards are currently being developed for financial services (including banking, capital markets, and insurance) and textiles and apparel, with expected releases of final Standards in 2026.

Table 2 lists those sectors for which a GRI Sector Standard has not been developed nor is under development. Pending the availability of additional resources, a fully-fledged Sector Standard could be developed for sectors for which an interim sector resource is planned. Changes in relevant standard-setters' priorities for sector work could also impact GRI's prioritization of Sector Standards. The list of sectors can be further refined in response to stakeholder feedback and other inputs.

Table 2 – List of sectors for a Sector Standard or Interim Sector Resource development

Group	Sector	Sector Standard	Interim sector Resource	Comment
<i>Group 1: Basic materials and needs</i>	<i>Food and beverages</i>	X		Included in EFRAG and ISSB / SASB Standards enhancement plans
	<i>Utilities</i>	X		
	<i>Renewable energy</i>	X		
	<i>Metal processing</i>	X		
	<i>Forestry</i>		X	
<i>Group 2: Industrial</i>	<i>Construction materials</i>		X	Note: while EFRAG plans to develop a Sector Standard on passenger land transport and freight transport services by road and motor vehicles, GRI has not prioritized these sectors for the
	<i>Aerospace and defense</i>		X	
	<i>Automotive</i>		X	
	<i>Construction</i>		X	
	<i>Chemicals</i>		X	
	<i>Machinery and equipment</i>		X	

	<i>Pharmaceuticals</i>		X	development of a Sector Standard.
	<i>Electronics</i>		X	
<i>Group 3: Transport, infrastructure and tourism</i>	<i>Media and communication</i>		X	
	<i>Software</i>		X	
	<i>Real estate</i>		X	
	<i>Transportation infrastructure</i>		X	
	<i>Shipping</i>		X	
	<i>Trucking</i>		X	
	<i>Airlines</i>		X	
	<i>Trading, distribution, and Logistics</i>		X	
	<i>Packaging</i>		X	
	<i>Hotels</i>		X	
<i>Group 4: Other services and light manufacturing</i>	<i>Educational services</i>		X	
	<i>Household durables</i>		X	
	<i>Managed health care</i>		X	
	<i>Medical equipment and services</i>		X	
	<i>Retail</i>		X	
	<i>Security services and correctional facilities</i>		X	
	<i>Restaurants</i>		X	
	<i>Commercial services</i>		X	
	<i>Non-profit organizations</i>		X	

157 **Annex 2. Project duration for Sector Standards vs**
 158 **interim sector resources per project phase**

Project phase	Approximate duration of (months)		
	Sector Standard (per Standard)	Option 1: Research paper (per cluster)	Option 2: Reduced Sector Standard (per cluster)
Project initiation	4	3	4
Project commencement	3-4	-	-
Content development / Topic scoping	3-4	3-4	3-4
Content development / Draft development	8	2-3	4-5
Public exposure	3	-	3
Standards revision	6-7	-	3
Standard approval and publication	3	2	3
Total	30-33	10-12	20-22