



Item 02 – Addendum to the GSSB work program 2020-2022 – Project schedule 2022 For GSSB approval

Date	19 January 2022
Meeting	10 February 2022
Description	This paper presents the Project Schedule 2022 as an addendum to the GSSB Work Program 2020-2022.

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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Introduction

This project schedule 2022 is an addendum to the [GSSB work program 2020-2022](#) issued 1 December 2020.

Project schedule 2022

Based on the resources and budget allocation for 2022, the GSSB aims to start or continue the following projects:

Review of existing GRI topic-specific Standards

1. Continue the revision of [GRI 304: Biodiversity 2016](#)

Start the revision program for the set of labor related Standards, including:

- *GRI 401: Employment 2016*
- *GRI 402: Labor/management relations 2016*
- *GRI 404: Training and education 2016*
- *GRI 405: Diversity and equal opportunity 2016*
- *GRI 407: Freedom of Association and Collective Bargaining 2016*
- *GRI 408: Child Labor 2016*
- *GRI 409: Forced or Compulsory Labor 2016*

2. Start the review of climate change related Standards, including:

- *GRI 302 Energy 2016*
- *GRI 305 Emissions 2016*
- *GRI 201 Economic Performance 2016*

NOTE 1: The GRI climate change related Topic Standards will need an update with a view to the 2022 upcoming EFRAG draft standard on climate change. Depending on the EFRAG and IFRS progress, review and revision work could start in Q4 of 2022.

NOTE 2: The need for new climate change related GRI Topics Standards is also expressed in feedback from the Sector Standards program and the ongoing biodiversity project. More research is needed to determine the scope and approach for the revision work on climate change to preserve a consistent GRI reporting framework and alignment of all climate change related topics and disclosures.

Development of new topic-specific Standards

The GSSB has identified the following priority project for commencement in 2022.

3. [Spills and leaks](#)

After the publication of the *GRI 303: Water and Effluents 2018*, the GSSB agreed to have a separate spills and leaks GRI Topic Standard. The recommendation coming from the Sector Standard's work is that this standard's scope should expand to asset integrity and critical incidents/critical incident management.

Research priorities 2022 related to (new) topic-specific GRI Standards

Priority projects for developing new topic-specific GRI Standards are identified by the GSSB based on stakeholder feedback received, including through the GSSB's public consultations on the work program 2020-2022 and further research.

4. Data protection and privacy

Based on stakeholder feedback for 2022, research will start relating to the broad topic of data and privacy. Data protection and the right to privacy lie at the heart of human rights. Therefore, organizations need to consider the impact of technology, data processing, cyber, privacy, e.g., the social aspect disclosures developed in *GRI 418: Customer Privacy 2016*.

Based on the research results, further steps will be discussed.

5. Anti-corruption and public policy

Based on stakeholder feedback, the need to revise *GRI 205: Anti-corruption 2016* and the related *GRI 415: Public policy 2016* will be researched.

Based on the research results, further steps will be discussed.

Sector program

In 2022 the GSSB will continue with the sector program according to the priority list.

The following projects are under development in 2022:

Priority	Sector	Status
1	GRI 11: Oil and Gas Sector 2021	Published 2021
2	Coal	Under development (expected to be published in 2022)
3	Agriculture, aquaculture, and fishing	Under development (expected to be published in 2022)
4	Mining	Working group approved, kick-off meeting in preparation
5	Food	Draft project proposal approved
6	Textiles and apparel	Draft project proposal approved
7	Finance related sectors (banking, insurance, and asset management)	Development of project proposals has commenced