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GRI Standards Project for Alignment of Sector Standards with New and Revised Topic Standards

Frequently Asked Questions (FAQs)

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1. Why do the Sector Standards need to be updated?

When new GRI Topic Standards are developed, or existing ones revised, the approved Topic Disclosures are considered for implementation in the existing Sector Standards. This ensures that the Sector Standards are in line with the best practice expectations for reporting on sustainability topics.

The current project covers the alignment of the existing Sector Standards [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](#) with the revised [GRI 101: Biodiversity 2024](#), [GRI 102: Climate Change 2025](#), and [GRI 103: Energy 2025 Topic Standards](#).

Future alignment projects are expected once the GRI Standards revision projects for [Labor](#), [Economic Impact](#), and [Pollution](#) related disclosures are completed.

2. What is the scope of this alignment?

The changes to the Sector Standards resulting from this project will be limited to alignment with the new Topic Standards, ensuring consistency within the GRI Standards system. Broader revisions of the Sector Standards, for example to adapt them to new external instruments or evolving stakeholder expectations, are outside of the scope of this project.

Alignments in the Sector Standards under this project will be limited to the topic descriptions and reporting sections, as well as glossary entries that have been modified in the new/revised Topic Standards.

3. What is the timeline of the alignment project?

The public consultation of aligning *GRI 11*, *GRI 12*, *GRI 13*, and *GRI 14* with *GRI 101*, *GRI 102* and *GRI 103* takes place from 16 May until 13 July 2025. After consideration of comments and implementing revisions, the aligned Sector Standards will be submitted to the Global Sustainability Standards Board (GSSB) for approval in Q4 2025. Subject to the GSSB's approval and Due Process Oversight Committee's (DPOC) confirmation of Due Process being followed, the aligned Sector Standards will be published on the GRI website by 1 January 2026.

4. What was the process to align the Sector Standards?

The alignment of the Sector Standards with new and revised Topic Standards is conducted in accordance with the [GSSB Due Process Protocol](#), including a public consultation.

The Standards Division (SD) has conducted an assessment of the changes needed to the existing Sector Standards, drawing on internal expertise and working group and technical committee inputs collected during the respective Sector and Topic Standard projects. A dedicated working group or technical committee was not considered necessary.

The comments received on the exposure drafts and, as appropriate, explanation of the reason(s) why significant changes recommended by a respondent(s) are, or are not, to be accepted, will be made available after public exposure.

5. How was the assessment conducted?

The Sector Standard contents have been assessed against the new and revised *GRI 101*, *GRI 102*, and *GRI 103* Topic Standards, including how they correspond to the old Topic Standard disclosure requirements. Disclosures containing aspects considered relevant for the sector by the original working group or technical committee were included in the exposure drafts; those not considered relevant were not included. For example, no energy disclosures were listed as relevant in *GRI 13* for organizations in agriculture, aquaculture, and fishing sectors to report. As a result, they are also excluded from the aligned Standard.

The additional sector recommendations and additional sector disclosures in the Sector Standards were assessed against the new and revised Topic Standard disclosures. Datapoints covered by the new/revised Topic Standard disclosures were removed and replaced by the disclosure in question. Sector reporting not covered by new/revised Topic Standards was maintained and aligned for language, where needed.

New Topic Standard disclosures not previously featured in the GRI Standards have been assessed for relevance for each sector and included for reporting where essential for understanding a sector's impacts. The [public comment survey](#) includes questions on these disclosures.

Please see [p. 38](#) of the exposure draft for a summary and rationale for changes.

6. What are the main changes resulting from the alignment?

The alignment project has cross-referenced the new Topic Standard contents to the relevant sections in the existing Sector Standards, generating changes to the list of likely material topics as a result of redrawn topic boundaries, topic descriptions, and updated reporting sections. Changes to number and naming of likely material topics is only suggested when necessary to reduce confusion with Topic Standard boundaries or to eliminate redundancy. This approach was taken for the extractives sectors in *GRI 11*, *GRI 12*, and *GRI 14*, where the GHG emissions topic was merged with Climate adaptation, resilience, and transition, to form one coherent topic on 'Climate change'.

Each new/revised GRI Topic Standard contains disclosures not previously reflected in the GRI Standards. These disclosures have been assessed for each sector and listed for reporting where relevant. These disclosures often replace additional sector recommendations or disclosures, simplifying reporting for sectors. See the [explanatory memorandum](#) for a summary of all changes proposed in the aligned exposure drafts.

The public comment period seeks input on the assessments made as part of the alignment exercise, ensuring the reporting expectations listed for sectors correspond to stakeholder information needs.

7. When are the aligned Sector Standards mandatory for reporting?

The *GRI 101: Biodiversity 2024* will be effective for sustainability reports published as of 1 January 2026. Reporting with the existing Sector Standards *GRI 11: Oil and Gas Sector 2021*, *GRI 12: Coal Sector 2022*, and *GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022* will thus need to follow *GRI 101* disclosures by this date.

GRI 102: Climate Change 2025 and *GRI 102: Energy 2025* were approved by the GSSB in March 2025 and will be effective on 1 January 2027. Organizations reporting with *GRI 11*, *GRI 12*, *GRI 13*, or *GRI 14* will need to incorporate these Topic Standards for sustainability reports published after this date.