

Status of projects within the Interoperability workstream

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The interoperability workstream was approved by the SRB on 25th March 2026 as a key pillar of EFRAG work in setting and influencing sustainability reporting standards. It comprised sixteen (16) projects listed in Table 1, six (6) of which have been completed, 7 are on-going and three (3) still forthcoming. Meanwhile three (3) new projects have been added (lines with an *), one on-going and two forthcoming. Additionally, the EU Taxonomy work is also a mapping exercise and is proposed to have similar governance, but is substantively different as it focuses on interactions between EU regulations.

Of the on-going projects, 4 are mapping exercises that were waiting for the final publication of the Delegated Acts to be concluded (TNFD, CDP, GCP, GRI Index update). The TNFD and CDP mappings are well advanced, and we expect that will be able to be finalized soon with partner organizations. GCP and GRI are expected to be concluded before end of summer. There are four (4) other on-going projects comprising longer-term standard development (ISSB Nature, Human Capital, TISFD and GFC). Five (5) projects are forthcoming, one of them being a mapping exercise (AWS).

The pipeline of projects is comprised of a diverse set of project types: 1) input into existing standard setting developments (1a) and standard update (1b); 2) Interoperability work, restricted to ISSB standards (S1 and S2) and in support of the European Commission role as the standard setter; 3) mapping documents between the disclosures of different voluntary initiatives.

Name	Type	Status
ISSB Interoperability S1&S2	2	Forthcoming
ISSB SASB ¹	1b	Completed
ISSB Nature	1a	On-going
ISSB Human Capital	1a	On-going
GRI Labour	1b	Completed
GRI anti-corruption and anti-bribery	1b	Completed
GRI Pollution (Air, Soil and critical incidents)	1b	Completed
GRI Odour pollution and noise pollution	1a	Forthcoming
GRI ESRS Index Update	3	On-going
GHGP AMI	1a	Completed
GHGP Scope 2	1b	Completed
Impact Management Platform (IMP)	3	Forthcoming
TISFD	1a	On-going
TNFD	3	On-going
CDP	3	On-going
GCP	3	On-going
* International Water Stewardship Standard (AWS)	3	Forthcoming
* Global Framework on Chemicals (GFC)	1a	On-going
* GHG Protocol consolidated std.	1a,1b	Forthcoming

¹ Comprising the sectors: Agricultural products, Meat, poultry & dairy, and Electric utilities & Power Generators