



# Just transition in Action

*Advancing Social Inclusion and Sustainability Reporting with a focus on persons with disabilities*

9 June 2026



# Program

- **Welcome**

- **Opening speech**

Susanne Stormer

- **Panel Session**

Speaker: Monica Perez Lobo, Gemma Sanchez Danes and Jürgen Menze

Moderators: Carla Bonino, Harold Pauwels

- **Reporting landscape**

- **Q&A**

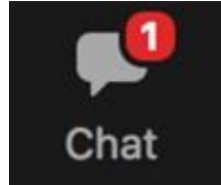
- **Closing remarks**

Fernando Riaño

# Housekeeping

- **Technical questions?**

- Please use the **Chat** function



- **Content questions?**

- Submit your questions for speakers using the **Q&A button** and indicate who the question is for
- You can submit your question anonymously if preferred
- Use the like icon to upvote questions asked by other attendees

- **Polls**

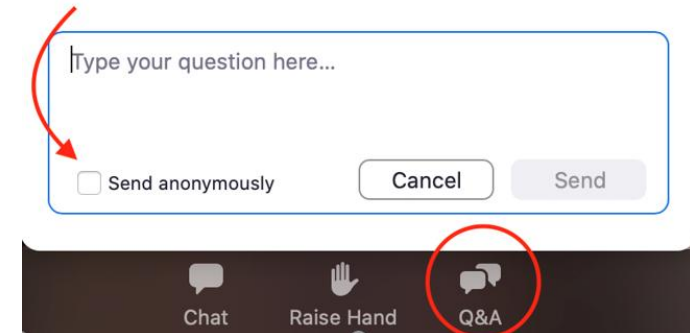
- The polling window will automatically appear
- The poll results will be shared live with the attendees

- **Sign Language and Captions**

- Sign language interpretation live on screen
- To access live captions, click the **Show Captions (CC) icon** on the bottom Zoom toolbar.  
If the icon is hidden, click **More (...)**

- **Recording**

- The recording and slides will be shared with all participants within one week





## **Suzanne Stormer**

Chair Global Sustainability Standards Board

Copenhagen Business School and an external lecturer at Roskilde University



# Panel session

# Panel session



**Monica Perez Lobo**

Vice President Sustainability,  
Toyota Motor Europe

Chair CSR Europe Board



**Gemma Sanchez Danes**

Technical Director  
EFRAG



**Jürgen Menze**

Disability Inclusion  
Specialist

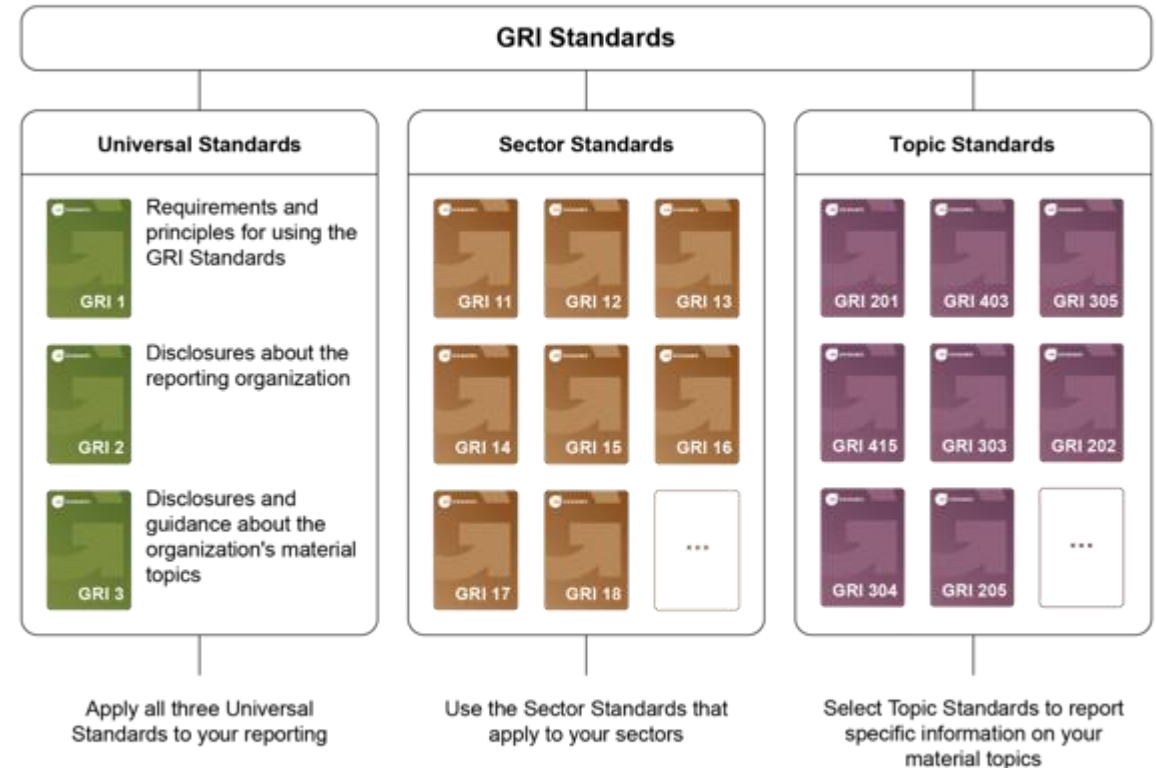
ILO Global Business and  
Disability Network

A graphic featuring a large central blue circle with the text "Reporting landscape" in white. It is surrounded by three other overlapping circles: a white one at the top left, a teal one at the bottom left, and an orange one at the bottom right. The circles overlap each other and the central blue circle.

# Reporting landscape

# The GRI Standards

- The GRI Standards are a **modular system** comprising three series of standards: the revised **Universal Standards**, the **Sector Standards**, and the **Topic Standards**
- The new **Sector Standards** increase the quality, completeness, and consistency of reporting by organizations within sectors
- There are now **31 Topic Standards**. An organization selects the Topic Standards that correspond to the **material topics** it has determined for reporting



# Labor Project Overviews

**1** Review and develop the labor-related GRI Standards

**2** Revise in the light of the new 2021 Universal Standards and the incorporation of corporate human rights due diligence

**3** Build on the latest insights from authoritative intergovernmental instruments such as:

- ILO Conventions and Recommendations
- OECD Guidelines for Multinational Enterprises
- UN Guiding Principles

**4** Include new labor issues to reflect the stakeholders' expectations related to reporting labor-related impacts

# GRI Labor related Topic Standards

Phase	Purposed Standards	Revision of current Standards
1. Employment practices and conditions	<b>GRI 104: Employment 2027</b> <b>GRI 105: Remuneration and Working Time 2027</b> <b>GRI 106: Significant Changes for Workers 2027</b>	GRI 202: Market Presence 2016 GRI 401: Employment 2016 GRI 402: Labor/Management Relations 2016 GRI 405: Diversity and Equal Opportunity 2016
2. Working life and career development	<b>GRI 107: Working Parents and Caregivers 2027</b> GRI 108: Training and Education 2027	GRI 401: Employment 2016 GRI 404: Training and Education 2016
3.1. Workers' rights and protections	<b>GRI 109: Diversity and Equal Opportunity 2027</b> <b>GRI 110: Non-Discrimination 2027</b>	GRI 405: Diversity and Equal Opportunity 2016 GRI 406: Non-Discrimination 2016
3.2. Workers' rights and protections	GRI 111: Child Labor 2027 GRI 112: Forced Labor 2027 GRI 113: Freedom of Association and Collective Bargaining 2027 GRI 114: Labor Rights in Business Relationships 2027	GRI 407: Freedom of Association and Collective Bargaining 2016 GRI 408: Child Labor 2016 GRI 409: Forced or Compulsory Labor 2016 GRI 414: Supplier Social Assessment 2016

# GRI 102: Climate Change Standard



## Overview

102-1 Transition plan for climate change mitigation	★
102-2 Climate change adaptation	★
102-3 Just Transition	★
102-4 GHG emissions reduction targets and progress	
102-5 Scope 1 GHG emissions	
102-6 Scope 2 GHG emissions	
102-7 Scope 3 GHG emissions	
102-8 GHG emissions intensity	
102-9 GHG removals in the value chain	★
102-10 Carbon credits	★



# GRI 102 Climate Change & GRI 103 Energy Standards



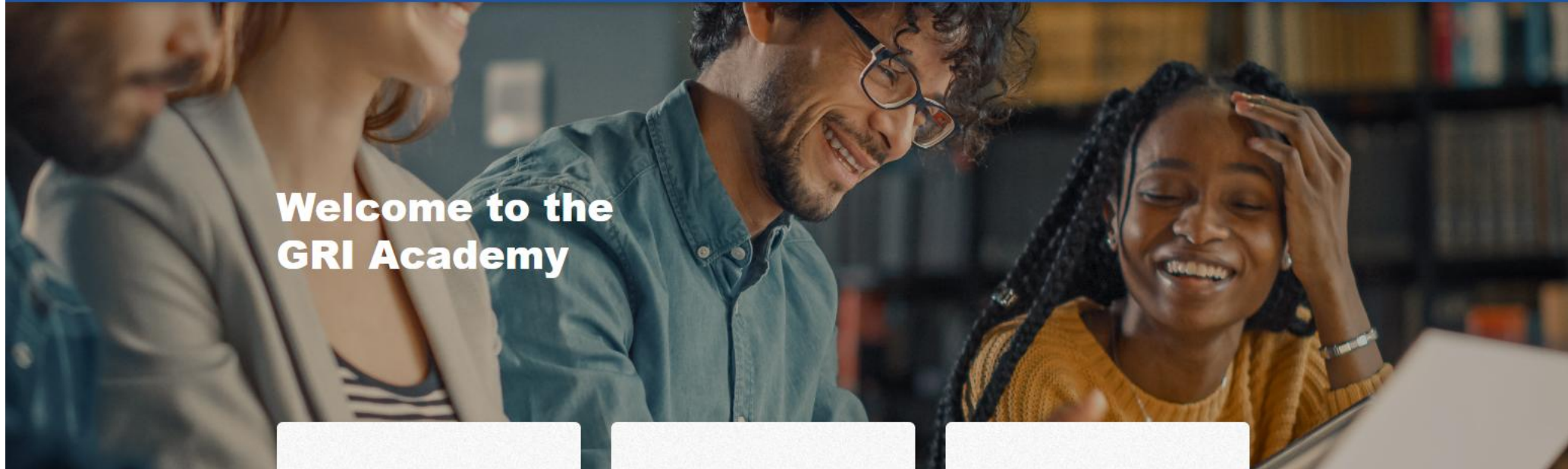
## Download the Standards

GRI 102: Climate Change 2025 & GRI 103:  
Energy 2025



- Required for all reporting published on **1 January 2027** or later. Earlier adoption is encouraged.
- GRI 305-1 to 5, GRI 201-2, GRI 302 will be withdrawn.
- **Translations now available** in French, Indonesian, simplified and traditional Chinese, Japanese, Arabic, Spanish, Portuguese, German, Italian.





## Welcome to the GRI Academy

**I want to become a GRI Certified Sustainability Professional**

[Certification](#)

The GRI Professional Certification Program is a sustainability curriculum that delivers globally applicable professional development on the GRI Standards.

**I want to know which courses to take to extend my certification**

[Recertification](#)

To maintain their certification status, GRI Certified Sustainability Professionals need to continue their education by taking additional training courses.

**I want to know what training courses the GRI Academy offers**

[Courses](#)

If you are looking for training on sustainability reporting, assurance or related topics, click here to find the courses that match your interest.

[Visit the GRI Academy](#)





Q&A

**THANK YOU**



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