



Item 06 – GSSB Due Process Adherence Report for the review of GRI’s human rights–related Standards (Phase 1)

For GSSB [information]

Date	27 May 2021
Meeting	10 June 2021
Status	To be submitted to the DPOC for review
Project	Review of GRI’s Human Rights-related Standards
Description	<p>GRI Standards and related Interpretations are to be developed and issued in the public interest and according to due process as defined in the <u>GSSB Due Process Protocol</u>.</p> <p>The GSSB Due Process Adherence Report presents an explanation and, where applicable, evidence of how the Due Process Protocol has been followed in Phase 1 of the review of the GRI’s human rights–related Standards. Following the GSSB decision to incorporate human rights and due diligence disclosures in the Universal Standards, not all due process steps from the approval of the exposure draft to the release of the final Standard are covered in this report but are covered instead in the GSSB Due Process Adherence Report for the review of the GRI Universal Standards.</p> <p>The DPOC is requested to review the GSSB Due Process Adherence Report and to conclude whether or not due process has been followed in the review of the GRI’s human rights–related Standards.</p> <p>Password protected resources</p> <p>Resources to support the evidence of adherence that have not been published in the public domain have been made available to you via links to an evidence folder. The evidence folder contains sub-folders, whose titles reflect each Due</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.

Process step sub-heading and are numbered in the order these appear in the DPAR.

Due to personal information contained in these resources, they have been protected with a password. The password to access these resources will be provided separately.

The following requirements are not applicable to this project:

- Para 11 (see **Formation of Project Working Groups**)
 - Para 12 (see **Multi-stakeholder composition**)
 - Para 15 and 17-34, as these are covered by the Due Process Adherence Report for the review of the GRI Universal Standards
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This document does not represent an official position of the GSSB

1 Adherence with due process

Project	Description
<p>Review of GRI's Human Rights-related Standards</p>	<p>The objectives of the project were the following:</p> <p>The main objective of this project was to bring the GRI human rights-related Standards in line with key authoritative intergovernmental instruments in this area, namely the <i>UN Guiding Principles on Business and Human Rights</i>, as well as other instruments of the UN, the International Labour Organization (ILO), and the OECD. At the same time, the GSSB also considered whether concepts contained in the UN Guiding Principles should also be adopted in other areas of the Standards.</p> <p>The second objective consisted of revising the range of human rights-related topics covered in the GRI Standards, prompted by the expert feedback that key human rights-topics may not yet have been covered.</p> <p>And finally, the third objective consisted of reviewing the human rights-related topic-specific disclosures, based on the expert feedback that existing disclosures may have limitations and may not reflect the best measurement of associated impacts.</p> <p>Given the dependencies between these objectives, the GSSB carried out the project in two phases:</p> <ul style="list-style-type: none"> • Phase 1: Conceptual review and alignment with the UN Guiding Principles; • Phase 2: Updating individual human rights topic-specific Standards. <p>An <i>ad hoc</i> Technical Committee was formed, as outlined in the GSSB's Due Process Protocol, with the mandate to provide recommendations about the development of human rights-related disclosures; whether and how concepts contained in the UN Guiding Principles can also be expanded to other areas of the Standards; which human rights topic Standards should be reviewed and whether new ones should be created; and the approach for developing topic-specific disclosures. The Technical Committee sought to develop content in alignment with key authoritative intergovernmental instruments and also consider the content of other business and human rights reporting frameworks.</p> <p>The drafting of new or revised text for the Standards covered by this project has been carried out by the GRI Standards Division, with oversight and final approval of the Standard by the GSSB before its release.</p> <p>The project proposal can be found here.</p>

Completion	Due process step	Evidence of adherence	Resources	DPOC assessment		
				Y	N	Issue Note
Q4 2016	<p>Project identification and prioritization</p> <p>Para 6 (Basis of identification of potential new projects)</p>	<p>Based on the stakeholder input received, and considering the international developments in the area of human rights, the project to review GRI's human rights-related Standards was prioritized.</p> <p><u>'Item 02 – Input for Discussion on GSSB Work Program 2017-2019'</u> sets out feedback from the public comment process and GSSB members to inform the finalization of the GSSB Work Program for 2017-2019. Item 02 was discussed during the GSSB October 2016 meeting.</p> <p><i>The United Nations (UN) Guiding Principles on Business and Human Rights</i> – released in 2011 – has become the authoritative global reference for preventing and addressing adverse impacts on human rights arising from business-related activity. Key elements of this instrument have been integrated in global standards and initiatives relating to responsible business conduct, such as the <i>Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises</i> (as well as emerging, related guidance within the OECD system), ISO 26000, as well as sector-specific initiatives by industry bodies. An increasing number of States are also taking steps towards enhancing and regulating human rights due diligence.</p>	<p>For comments from the public, GRI Stakeholder Council and the GSSB on human rights, refer to lines 29-31, 70-72, 108-113, 132-137, 203, 215-220, and 299 in <u>Item 02 – Input for Discussion on GSSB Work Program 2017-2019</u>. Also, refer to lines 12-31 of the <u>'Summary 27 October 2016 meeting'</u>.</p> <p>A more detailed overview of international developments relating to business and human rights can be found on pages 2-3 in the <u>'Review of GRI's Human Rights-related Standards: Project Proposal'</u>.</p>			

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Q3 2017	<p>Project commencement</p> <p>Para 8 (Development and approval of a project proposal)</p>	<p>The GSSB agreed in its October 2016 meeting to start engaging relevant stakeholders in preliminary scoping discussions to address human rights issues and consider this topic as the first priority of phase 2 of its 2017-2019 Work Program.</p> <p>The Standards Division prepared an initial proposal for the review of GRI's human rights-related Standards. This was discussed during the March 2017 meeting, where the GSSB agreed to expand the scope of the project and solicit the Standards Division to carry out a consultation with reporting organizations to understand their reporting practices in relation to human rights.</p> <p>The revised draft project proposal was also circulated to selected GRI Board and GRI Stakeholder Council members for their comments. Input was received on the project proposal.</p> <p>The Standards Division incorporated feedback from the GRI Board and the Stakeholder Council and circulated the final project proposal to the GSSB.</p> <p>The GSSB approved 'Item 05 – Final Project Proposal for the Review of GRI's Human Rights-related Standards' during its May 2017 meeting with the amendments noted in lines 18-29 of 'Item 05 –</p>	<p>Refer to lines 31-36 of the '<u>Summary 27 October 2016 meeting</u>'.</p> <p>Refer to 'Item 09 – Discussion paper on the Review of GRI's Human Rights-related Standards', lines 159-195 of the '<u>Summary 21-22 March 2017 in-person meeting</u>', and listen to minutes 1:42:46-1:45:35 of the recorded <u>Livestream</u>.</p> <p>Refer to lines 56-61 of the '<u>Summary 24 May 2017 meeting</u>', line 171 of '<u>Item 05 – Final Project Proposal for the Review of GRI's Human Rights-related Standards</u>', and the <u>Evidence folder</u> (items 1 and 2).</p> <p>Refer to lines 18-29 of '<u>Item 05 – Final Project Proposal for the Review of GRI's Human Rights-related Standards</u>'.</p> <p>Refer to lines 72-73 of the '<u>Summary 24 May 2017 meeting</u>', and listen to minutes 1:35:14-1:35:33 of the recorded <u>Livestream</u>.</p>			

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		<u>Final Project Proposal for the Review of GRI's Human Rights-related Standards</u> .				
Q3 2017 to Q3 2021	<p>Formation of Technical Committees</p> <p>Para 9 (Appointment of Technical Committee)</p> <p>Para 10 (Advice from Technical Committee)</p> <p>Para 13 (Engagement with the GSSB)</p>	<p><i>Appointment of ad hoc Technical Committee</i></p> <p>An <i>ad hoc</i> Technical Committee (TC) was to be convened to provide technical advice for the review of GRI's human rights-related Standards, as outlined in the GSSB Due Process Protocol. This TC would be appointed to provide recommendations on: the development of human-rights disclosures in line with the <i>UN Guiding Principles on Business and Human Rights</i>; whether and how concepts contained in the UN Guiding Principles can also be expanded to other areas of the Standards; which human rights-related topic-specific Standards should be reviewed and whether new ones should be created; and a recommended approach for developing topic-specific disclosures.</p> <p>The GSSB discussed and provided recommendations related to the viewpoints to be represented in the TC and the Standards Division proceeded to consolidate these in order to provide a proposed composition in time for the next GSSB meeting.</p> <p>The GSSB approved the membership of the GRI Technical Committee on Human Rights Disclosure and - to address the limited representation of business constituency - requested the Standards Division to build a field test or expert roundtable to socialize the Technical Committee's</p>	<p>Refer to lines 120-160 of '<u>Item 05 – Final Project Proposal for the Review of GRI's Human Rights-related Standards</u>'.</p> <p>Refer to lines 74-88 of the '<u>Summary 24 May 2017 meeting</u>', and listen to minutes 1:35:41-1:45:45 of the recorded <u>Livestream</u>.</p> <p>Refer to lines 236-245 of the '<u>Summary 20-21 September 2017 meeting</u>', and listen to minutes 32:55-36:46 of the recorded <u>Livestream</u>.</p>			

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		<p>recommendations before presenting their findings to the GSSB.</p> <p>As one civil society representative had withdrawn their participation from the TC, the GSSB approved the membership of an alternative candidate. As one representative from the International Organisation of Employers (IOE) changed their role, a new representative from the IOE was appointed to the TC to ensure continuity in perspective and to increase the representation of the business constituency.</p> <p>As the two GSSB sponsors for the project ended their GSSB terms on December 2018, the GSSB approved to appoint one of them to the TC to ensure continuity of the project.</p> <p>The Terms of Reference made it clear that the TC members were expected act in an individual capacity, exclusively in the public interest, and according to due process as defined in the GSSB Due Process Protocol.</p> <p>Technical Committee or PWG engagement with the GSSB</p> <p>The Standards Division provided updates on the review of GRI's human rights-related Standards during the June 2018 and September 2018 GSSB meetings.</p>	<p>Refer to lines 22-37 of the <u>'Electronic Vote 11-14 December 2017 Record'</u>.</p> <p>Refer to lines 39-45 of the <u>'Summary 15 September 2020 meeting'</u>, and listen to minutes 10:35 – 12:57 of the recorded <u>Livestream</u>.</p> <p>Refer to line 78-87 of the <u>'Summary 7 February 2019 meeting'</u>, and listen to minutes 1:21:11-1:21:53 of the recorded <u>Livestream</u>.</p> <p>Refer to page 6 of the <u>'Terms of Reference for GRI Technical Committee on Human Rights Disclosure'</u>.</p> <p>Refer to lines 25-38 and 47-59 of the <u>'Summary 28 June 2018 meeting'</u>, and lines 25-41 of the <u>'Summary 25-26 September 2018 meeting'</u>.</p>			

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		<p>The Standards Division presented the recommendations of the TC on human rights disclosure to the GSSB during its March 2019 meeting. This led to exploring a project to review the GRI Universal Standards.</p> <p>The Standards Division presented a proposed option for incorporating human rights and due diligence disclosures in the Universal Standards, which was discussed and agreed to by the GSSB during its September 2019 meeting.</p>	<p>Refer to lines 120-166 and 182-211 of the <u>'Summary 25-26 March 2019 meeting'</u>.</p> <p>Refer to lines 119-149 of the <u>'Summary 24-25 September 2019 meeting'</u>.</p>			
Q3 2018	<p>Formation of Project Working Groups</p> <p>Para 11 (Appointment of Project Working Group)</p> <p>Para 12 (Multi-stakeholder composition)</p> <p>Para 13 (Engagement with the GSSB)</p>	<p>Formation of Project Working Group</p> <p>Not applicable. A Project Working Group (PWG) was not formed for the review of GRI's human rights - related Standards.</p>				
Q3 2017 and Q4 2018	Development of proposed Standards	Public form, roundtable, consultation paper, field test				

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	<p>Para 14 (Public forum, roundtable, consultation paper, field test)</p> <p>Para 15 (Voting on the approval of an exposure draft)</p>	<p>As the GSSB had agreed that the Standards Division carry out consultation with reporting organizations about current reporting practices related to human rights impacts during its March 2017 meeting, the findings from this consultation were presented to the GSSB on its September 2017 meeting.</p> <p>As requested by the GSSB during its September 2017 meeting, the Standards Division carried out several informal stakeholder consultations to socialize the TC's recommendations before presenting their findings to the GSSB. The findings from these consultations were presented to the TC in November 2018 and considered by the TC in finalizing its recommendations.</p> <p>The Standards Division presented the proposed human rights and due diligence disclosures to the GSSB for approval as part of the Universal Standards exposure draft during the May 2020 meeting.</p>	<p>Refer to lines 65-68 of the <u>'Summary 20-21 September 2017 meeting'</u>.</p> <p>Regarding the GSSB request to the Standards Division, refer to lines 236-245 of the <u>'Summary 20-21 September 2017 meeting'</u>. Regarding the findings from the stakeholder consultation that were shared with the TC, refer to the <u>Evidence folder</u> (item 3).</p> <p>Refer to the DPAR for the review of the GRI Universal Standards.</p>			
Q3 2017	<p>Interaction with the GRI Board and the GRI Stakeholder Council</p> <p>Para 16 (Interaction with the GRI Board during the development and</p>	<p>Selected members of the GRI Board and GRI Stakeholder Council were invited to comment on the <u>draft project proposal</u> for the review of GRI's human rights-related Standards. Six individual comments were received.</p> <p>Further interaction with the GRI Board and GRI Stakeholder Council was conducted as part of the review of the GRI Universal Standards project.</p>	<p>Refer to lines 56-61 of the <u>'Summary 24 May 2017 meeting'</u>, line 171 of <u>'Item 05 – Final Project Proposal for the Review of GRI's Human Rights-related Standards'</u>, and the <u>Evidence folder</u> (items 1 and 2).</p> <p>Refer to the DPAR for the review of the GRI Universal Standards.</p>			

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	<p>finalization of a Standard)</p> <p>Para 17 (Comment sought from the GRI Board and the GRI SC on proposals to start new projects, and during development and finalization of a Standard)</p> <p>Para 18 and Para 19 (Consideration of comments from the GRI Board and the GRI SC)</p>					
Q2 and Q3 2020	<p>Public exposure</p> <p>Para 20 (Public exposure and explanatory memorandum)</p> <p>Para 21 (Exposure period)</p>	Not applicable. Refer to the DPAR for the review of the GRI Universal Standards.				

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	Para 22 (Comments on the exposure draft are public)					
Q3 2020 to Q2 2021	<p>Consideration of respondents' comments on an exposure draft</p> <p>Para 23 (Analysis of comments on exposure draft)</p> <p>Para 24 (GSSB consideration of comments on exposure draft)</p>	Not applicable. Refer to the DPAR for the review of the GRI Universal Standards.				
Q2 2021	<p>Approval of Standard and consideration of the need for re-exposure</p> <p>Para 25 (Revised content of the exposed Standard)</p> <p>Para 26 (Advice of the Head of the Standards)</p>	Not applicable. Refer to the DPAR for the review of the GRI Universal Standards.				

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	Division on due process) Para 27 (Voting on the approval of the final revised content of an exposed Standard) Para 28 (Voting on the need for re-exposure) Para 29 (Explanatory memorandum accompanying the re-exposure draft) Para 30 (Effective date for the application of the final Standard) Para 31 (GSSB basis for conclusions)					
Q2 2021	Withdrawal of a Standard Para 32 (Withdrawal of a standard)	Not applicable. Refer to the DPAR for the review of the GRI Universal Standards.				

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Q3 to Q4 2021	Release of the final Standard Para 33 (Reporting on due process) Para 34 (Conclusion DPOC on due process)	Not applicable. Refer to the DPAR for the review of the GRI Universal Standards.				

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