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# 1 **Item 03 – GRI Topic Standards**

## 2 **Project for Labor – Terms of**

### 3 **Reference**

#### **For GSSB information**

<b>Date</b>	20 August 2022
<b>Meeting</b>	15 September 2022
<b>Project</b>	GRI Topic Standards Project for Labor
<b>Description</b>	This document sets out the terms of reference for the Technical Committee and Advisory Group for the GRI Topic Standards Project for Labor.

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](http://www.globalreporting.org).

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## 5 **Terms of Reference**

6 These Terms of Reference outline the mandate of the Technical Committee for the GRI Labor  
7 Standards Project including its selection and appointment, primary objectives, and time commitments.

## 8 **Background**

9 The Global Sustainability Standards Board (GSSB), GRI's independent standard-setting body, has  
10 identified the revision of the Labor Topic Standards as a priority project for commencement in 2022.

11 The objective of sustainability reporting using the GRI Standards is to provide transparency on how  
12 an organization contributes or aims to contribute to sustainable development. The GRI Standards  
13 enable an organization to publicly disclose its most significant impacts on the economy, environment,  
14 and people (including impacts on human rights), and how the organization manages these impacts.

15 The primary objective of this GRI Topic Standards project is to develop a series of Topic Standards  
16 regarding labor-related impacts. To improve the global comparability and quality of reported  
17 information on these impacts, organizations can publicly disclose their most significant labor-related  
18 impacts and how the organization manages these impacts. The review will bring the content of the  
19 labor-related disclosures in line with internationally agreed best practices, relevant authoritative  
20 intergovernmental instruments, and recent developments in the field of labor, human rights, and  
21 employer relations. It will be carried out by following the [GSSB Due Process Protocol](#).

22 See the [project proposal](#) for more information.

## 23 **Mandate of the Technical Committee and Advisory** 24 **Group**

25 Topic Standards are developed using multi-stakeholder expertise, authoritative intergovernmental  
26 instruments, and other relevant resources. The Labor Technical Committee is to contribute their  
27 expertise to the revision of the Labor Topic Standards. The overall work of the Labor Technical  
28 Committee should support sustainability reporting as promoted by the GRI Sustainability Reporting  
29 Standards (GRI Standards), which provides transparency on how an organization contributes or aims  
30 to contribute to sustainable development.

## 31 **Scope of work**

32 The Technical Committee (TC) will be responsible for reviewing the set of Labor Topic Standards for  
33 consideration of the GSSB.

34 The TC will be tasked with providing recommendations on:

- 35 • revising the existing Background context information within the standards, taking into account  
36 the recently revised Universal Standards;
- 37 • revising (merge, amend, withdraw, delete) the topic management disclosures, considering  
38 content in the existing Standards including the development of new requirements,  
39 recommendations, and/or guidance.
- 40 • ensuring the revised management disclosures are compatible for organizations to use together  
41 with GRI 3: Material Topics 2021.
- 42 • Revising (develop, merge, amend, withdraw, delete) topic disclosures, building on the existing  
43 topic disclosures (along with their related reporting requirements, recommendations, and  
44 guidance), including:
  - 45 - revising the current content, taking into account the recently revised GRI  
46 Universal Standards and the inclusion of Human Rights and due diligence. The  
47 disclosures may need to be deleted, revised, or added. This could also lead to  
48 recommendations for withdrawal or merging of Standards.

- 49 - developing new disclosures, requirements, and guidance to address areas not  
50 currently (well) covered by the existing GRI Standards;  
51 - revising and updating the existing Bibliographies;  
52 - Propose recommendations for revising current definitions in the GRI Standards  
53 Glossary and, where applicable, developing of new ones;  
54 - Recommendations on GRI Sector Standards content that should be revised to  
55 ensure alignment and consistency with the revised set of Labor Topic Standards.

56  
57 To ensure a comprehensive review, with input and recommendations and from all constituencies, an  
58 Advisory Group (AG) will provide topic-specific knowledge to the Technical Committee.

59 The TC may ask the AG experts to advise and recommend specific content during the standards and  
60 disclosure development.

61 Furthermore, the AG experts will be tasked with peer reviewing the Topic Standards as part of the  
62 content development process.

## 63 **Responsibilities of other entities**

64 The Standards Division is responsible for:

- Overall project management and ensuring compliance with the [GSSB Due Process Protocol](#);
- Facilitating, providing logistical support, and preparing materials for the TC and AG meetings;
- Maintaining an online collaboration platform for the TC and AG;
- Engaging with the GSSB and other GRI Governance bodies;
- Engaging other experts and interested parties in a peer review and on an as-needed basis;
- Coordinating public exposure of the draft Topic Standards, including collecting and summarizing feedback for consideration by the TC and AG;
- Undertaking research to support the development of the Topic Standards; and
- Drafting the content of the Topic Standards.

65 The Standards Division will consult the AG experts to contribute knowledge on specific topics.

66 The Standards Division will draft the Standards and other relevant deliverables following the  
67 recommendations of the TC, which the AG advises. The content of the Standards will be drafted in  
68 accordance with template and house rules for terminology, style, and presentation. The TC or AG will  
69 **not** be responsible for editing the stylistic and grammatical presentation of deliverables. The  
70 Standards Division will undertake such edits to ensure consistency with existing GRI documents.

71 The GSSB votes on the approval of drafts of the Topic Standards for public exposure and the final  
72 content of the Topic Standards. The GSSB will review the drafted contents and may ask the TC to  
73 conduct further research and/or develop the draft recommendations further. TC members should be  
74 committed to supporting the revision of draft contents in addition to developing these contents. AG  
75 members should be committed to advise and supporting the TC. Further information on the role and  
76 authority of the GSSB can be found in the [GSSB Due Process Protocol](#).

## 77 **Additional considerations**

78 The development of the Labor-related Topic Standards is to be carried out within the existing  
79 structure and template of the GRI Standards, including preserving the hierarchy, coherence, and  
80 implementation approach of the GRI Standards. The content of Topic Standards must be in line with  
81 the accordance model outlined in *GRI 1: Foundation 2021*.

82 The TC and AG should aim to develop topic descriptions that are clear, consistent, and focused on  
83 impacts from a sustainable development perspective. Content should also seek to be in line with key  
84 authoritative inter-governmental instruments (such as instruments of the United Nations, the

85 International Labour Organization, and the OECD) and consider the content of other business and  
 86 human rights reporting frameworks, such as the UN Guiding Principles Reporting Framework.

87 The discussions of the TC and AG are confidential, but any recommendations made by the TC to the  
 88 GSSB will be publicly available in accordance with the [GSSB Due Process Protocol](#).

89 GRI will hold the copyright of any deliverables associated with the project.

## 90 **Composition of the Technical Committee and** 91 **Advisory Group**

92 The Technical Committee (TC) will be composed of six members responsible for the review of the  
 93 labor-related Topic Standards. With the focus on labor-related topics, workers, and employers have  
 94 an equal voice in the TC.

95 The TC will be composed of two representatives nominated by the International Labour Organization  
 96 (ILO), two employer representatives nominated by the International Organization of Employers, and  
 97 two representatives from the International Trade Union Confederation (ITUC) and the Global Unions  
 98 Federations (GUFs). They will contribute their expertise to the revision and technical review of the  
 99 Labor-related Topic Standards supported by the GRI Standards Division

100 The GSSB will establish an Advisory Group (AG) by appointing 6 to 8 independent experts with the  
 101 relevant knowledge and expertise to support and advise the TC in the content development process.  
 102 A public call for nominations will be launched in September 2022 and experts will be appointed for the  
 103 period of the entire Labor revision program.

104 The membership of this AG should reflect a balance of all constituencies as defined in the GSSB  
 105 Terms of Reference but represent at least the following constituencies: academics, meditation  
 106 institutions, and financial institutions.

107 All stakeholder constituencies upon which the membership of the GSSB is based upon will have  
 108 representation in either the TC or the AG. In addition, geographical, gender, and cultural diversity will  
 109 be encouraged.

110 **Table 1: Descriptions of stakeholder constituencies represented**

<b>Business enterprise</b>	a) An enterprise (other than a mediating or investment institution) that has been established in order to generate a profit for the benefit of its investors or owners; or b) An organization representing the collective interests of those falling into category 'a'.
<b>Investment institution</b>	An enterprise that is primarily concerned with the direct or indirect, long-term investment of funds in business – including, but not limited to, asset owners, asset managers, development banks, exchanges, rating agencies, and market information brokers.
<b>Labor</b>	An organization established independently of employers and governments to represent the interests of workers.
<b>Civil society</b>	An organization established in order to promote or secure a public good relating to sustainability (environmental, social, and governance) and that does not fall into any of the categories defined above.
<b>Mediating institution</b>	An individual or organization that provides goods and/or services associated with the reporting process and derives benefit from doing so.

111 At least one GSSB sponsor will join the TC meetings.

## 112 Selection criteria

113 In accordance with the [GSSB Due Process Protocol](#), members of the Technical Committee and  
114 experts of the Advisory Group are appointed by the GSSB. The principal criterion for selecting the TC  
115 and AG is relevant knowledge and experience relating to the broad range of Human Rights and Labor  
116 issues in labor relations and related sustainability reporting.

117 TC members and AG experts shall be available and able to participate in respectively the TC and  
118 Advisory Group meetings, review drafts, and provide written feedback when requested. The working  
119 language will be English.

120 In addition, the following criteria are or will be considered for both TC members and AG experts:

- 121 • relevant and adequate knowledge of sustainability reporting on Human Rights and Labor  
122 related topics;
- 123 • related experience with multi-stakeholder initiatives;
- 124 • understanding and willingness to work in a consensus-based, multi-stakeholder working  
125 group;
- 126 • familiarity with the needs of users of sustainability reports;

## 127 TC and Advisory Group commitments

128 TC members and AG experts are expected to:

- 129 • act in an individual capacity, exclusively in the public interest, and according to due process  
130 as defined in the [GSSB Due Process Protocol](#);
- 131 • to actively participate in meetings, review advance the materials provided by the Standards  
132 Division
- 133 • provide timely feedback on documents or other materials distributed by the Standards  
134 Division;
- 135 • work in a manner that aims at achieving consensus.  
136

137 The review and revision of the set of Labor-related GRI Topic Standards are expected to take up to  
138 24 months following the appointment of the TC. See the draft timeline included in Appendix 1.

139 The estimated time commitment for each TC member is a total of 80 hours across the entire project.

140 Members commit approximately 40 hours to attending meetings and reviewing the drafts of the  
141 Standard for a minimum of 6 times during that period. TC members also commit to planning sufficient  
142 time to prepare for meetings, review other materials, and engage in supplementary content creation  
143 methods. It is estimated that this may result in up to 80 hours of time commitment across the project  
144 (excluding any necessary travel time).

145 Meetings and other engagement methods will vary depending on the needs of the TC and the project.  
146 Commonly used methods include virtual TC meetings, sub-group meetings and workshops, and  
147 digital content creation platforms. These methods will also consider any travel restrictions or risk  
148 factors related to Covid-19.

149 Virtual meetings are held between 08.00-11.00 am Central European Time (CET), so members in the  
150 AEST time zones can join.

151 In the event of an in-person meeting (which presently is not foreseen due to Covid-19), TC members  
152 will be asked to attend a two-day meeting in Amsterdam (excluding travel time). See appendix 1 for  
153 the proposed meeting schedule and an itemized time commitment.

154 For the AG, there are no in-person meetings foreseen. AG expert commit between 40 and 60 hours  
155 mainly preparing advice, discussing inputs, and reviewing drafts.

156 TC members and AG experts volunteer their time. Therefore, no fee or compensation is provided for  
157 participation in the TC or the AG. Upon request, TC members will be eligible for travel and  
158 accommodation reimbursement for in-person meetings in accordance with GRI policies.

## 159 **Public communications protocol**

160 Public communication on issues related to the activities of the TC, the AG, and the development of  
161 the GRI Standards is the responsibility of the GSSB. TC members and AG experts may publicly  
162 express their personal opinions and views but may not speak on behalf of the AG, TC, GSSB, or GRI.

163 The names and bios of TC members and AG experts will be published on the GRI website. In  
164 addition, members and experts are welcome to publicize their participation in and the activities of the  
165 TC and AG in channels such as press releases or on social media. Members and experts are asked  
166 to work with the Standards Division or GRI's communication team to coordinate any such activity  
167 ahead of time.

168 TC members and AG experts are advised to use the following when referring to their participation in  
169 this process:

170 "[name of TC member/AG expert] has been appointed by the Global Sustainability Standards Board  
171 (GSSB), GRI's independent standard setting body, to serve on the GRI Labor Technical Committee /  
172 GRI Labor project Advisory Group to revise and develop the Labor-related GRI topic standards".



173 **Appendix 1. Proposed project timeline**

174 Table 1, outlines the anticipated project duration. Starting the content development in September, the phases and milestones would look like the following for  
 175 the first set of Topic Standard(s) to be revised.  
 176

Phase	~Duration (months)	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	Month 14	Month 15	Month 16	Month 17	Month 18	Month 19	Month 20	Month 21	Month 22	Month 23	Month 24	Month 25
Project commencement	1	█																								
GSSB approval of Technical Committee		◆																								
Open call & recruitment of Advisory Group	2	█	█																							
GSSB approval of Working Group membership			◆																							
Content development TC / AG	13			█	█	█	█	█	█	█	█	█	█	█	█	█										
GSSB approval first set of exposure drafts											◆															
Public comment period first set of standards	3											█	█	█												
Analysis of public comments and revision of first draft(s)	6														█	█	█	█	█	█						
GSSB approval of first set of final standard(s)	1																									◆
GSSB approval of second set of exposure drafts																		◆								
Public comment period second set of standards	3																		█	█	█					
Analysis of public comments and revision of second set	6																				█	█	█	█	█	█
GSSB approval second set of final standards	1																									◆
<b>Total (months)</b>	<b>36</b>																									

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## 178 Appendix 2. Meeting schedule

179 The following table outlines the minimum number of meetings expected to occur throughout the  
180 course of the labor project. Engagement as a Technical Committee is currently predicted to be virtual  
181 as it is anticipated that international travel and in-person meetings may still be challenging.

182

183

Meeting	Time commitment	Approximate date
TC meeting 1	2-hour virtual meeting + 2 hours review of preparatory materials	October 2022
TC meeting 2	2-hour virtual meeting + 2 hours review of preparatory materials	December 2022
TC sub-group and AG meetings	1.5-hour virtual meetings	Dec 22 – Dec 23
TC meeting 3	4-hour virtual meeting + 2 hours review of preparatory materials	March 2023
TC meeting 4	2-hour virtual meeting + 2 hours review of preparatory materials	May 2023
TC meeting 5	2-hour virtual meeting + 2 hours review of preparatory materials	June/July 2023
TC meeting 6	2-hour virtual meeting + 2 hours review of preparatory materials	Q3 2023
TC meeting 7	2-hour virtual meeting + 2 hours review of preparatory materials	Q4 2023
TC meeting 8	2-hour virtual meeting + 2 hours review of preparatory materials	Q2 2024

184 In addition to the meetings listed above, it is expected that the Technical Committee will participate in  
185 a scope and other content-related survey(s), review the draft Standard(s) minimally full three times,  
186 twice prior to the public exposure, and once following, and participate in stakeholder engagement  
187 activities during the public exposure period and to support the launch of the Labor Topic Standards as  
188 relevant.

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