



GSSB summary of the in-person meeting held on 11 December 2025

Approved by the GSSB electronically

Contents

Participants.....	3
List of abbreviations	3
Decisions and action items	4
Session 1: Welcome to meeting	4
Session 2: Quarterly update Implementation Project schedule.....	4
Session 3: GSSB Work Program 2026-2028 – Final Draft.....	4
Session 4: Any other business and close of meeting.....	5

1 Participants

Name	Constituency
Carol Adams	Chair
Charles Cho	Civil society
Rebecca Coriat	Investment institution
Giulia Genuardi	Business enterprise
Zuzanna Muskat Gorska	Labor
Anne Lindsay	Labor
Tomoo Machiba	Mediating institution
Felipe Martinez Rodriguez	Business enterprise
Galya Tsonkova	Business enterprise

2 Apologies:

Name	Constituency
Jeff Robertson	Vice-Chair
Chulendra De Silva	Mediating institution
Yan Dong	Civil society
Anna Nefedova	Mediating institution
Deborah Ng	Investment institution
Igazeuma Okoroba	Business enterprise

3 In attendance from GRI:

Name	Position
Bastian Buck	Chief Standards Officer
Harold Pauwels	Director Standards
Gelkha Buitrago	Director Sector Standards
Gillian Balaban	Governance & Board Liaison
Laura Espinach	Director Standards

4 List of abbreviations

Abbreviation	Full name
GRI	Global Reporting Initiative
GSSB	Global Sustainability Standards Board
ST	Standards Team
PCP	Public comment period
SSBJ	Japanese Sustainability Standards Board

5 **Decisions and action items**

6 No items were approved during the meeting.

7 Action items for consideration are as follows:

Action items	
Session 3	<ul style="list-style-type: none">• A link to the compact Sector Standards paper discussed at the November 2025 meeting to be added to the Development of new Sector Standards section• Chief of Standards to keep the GSSB up to date regarding GRI's digital strategy for 2026

8 **Session 1: Welcome to meeting**

9 The Global Sustainability Standards Board (GSSB) Chair, Carol Adams (henceforth the Chair),
10 welcomed the GSSB. The Chair presented an overview of the meeting agenda and the action points.
11 The approval of Item 01 – Draft summary of the GSSB meeting held on 19-20 November 2025 was
12 approved electronically in November 2025. There were no recent policy submissions. Chief of
13 Standards, Bastian Buck noted that the ST implemented non-substantive alignment changes to Item
14 03 – GRI Standards alignment changes with GRI 101 Biodiversity 2024.

15 **Session 2: Quarterly update**

16 **Implementation Project schedule**

17 Chief of Standards, Bastian Buck, presented the quarterly update. The ST will need to reconsider the
18 approved Impact, Risk and Opportunity Project due to lack of funding and allocation resources issues.
19 The outcome of the initial research for this project will be shared with the GSSB in Q1 2026 and a
20 meeting will be scheduled with the SSBJ to discuss this further.

21 **Session 3: GSSB Work Program 2026- 22 2028 – Final Draft**

23 Chief of Standards, Bastian Buck, gave an update on the changes made in each section within the
24 Work Program since the meeting held on 19-20 November 2025.

25

- The layout now clarifies the distinction between active projects, and the immediate next
26 priorities by presenting them separately. The Sector Program section was revised,
27 particularly, the outcome related to the Sector Standard compact format discussion, the next
28 steps, and the section on the external parties was completed.

29 The GSSB discussed further changes to be provided to each section within the Work Program:

- 30 • The word “alignment” in Table 2 to be replaced with Environmental Impact Standards.
- 31 • A link to [Item 11 – GRI Sector Standard Project for Interim Sector Resources – Draft project](#)
- 32 [proposal](#) discussed at the November 2025 meeting to be added to the Development of New
- 33 Sector Standards section.
- 34 • An explanation regarding “disclosures listed in a Sector Standard are drawn from the GRI
- 35 Topic Standards” will be inserted.
- 36 • One member raised the need of work for improving online/digital presentation and usability of
- 37 GRI Standards (not to overwhelm the users by the volume of the documents but to let them
- 38 focus on material issues).
- 39 • Not for incorporation in the Work Program, but the Chief of Standards, Bastian Buck, to keep
- 40 the GSSB up to date regarding GRI’s digital strategy for 2026.

41 The GSSB discussed updates to the proposed public consultation questions:

- 42 • For Question 1, add language that Table 2 is not in scope of the question.
- 43 • For Question 2, include a reference to the list of Sector Standards and list of Topic Standards
- 44 still be to be undertaken.

45 The summary of this Work Program discussion and revised version of Item 05 – Draft GSSB Work
46 Program 2026-2028, including the updated proposed public consultation questions will be shared with
47 the GSSB members for comment and to approve electronically as quorum was not reached during the
48 meeting.

49 **Session 4: Any other business and**

50 **close of meeting**

51 No other business was raised, and the Chair closed the public meeting at 07:35 Central European
52 Time (CET).