



GSSB summary of the virtual call held on 19 June 2025

Approved by the GSSB on 17 July 2025

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1 Participants

2 Present:

Name	Constituency
Carol Adams	Chair
Jeff Robertson	Vice-Chair
Charles Cho	Civil society
Rebecca Coriat	Investment institution
Chulendra De Silva	Mediating institution
Yan Dong	Civil society
Anne Lindsay	Labor
Tomoo Machiba	Mediating institution
Deborah Ng	Investment institution
Igazeuma Okoroba	Business enterprise
Felipe Martinez Rodriguez	Business enterprise
Galya Tsonkova	Business enterprise

3 Apologies:

Name	Constituency
Giulia Genuardi	Business enterprise
Zuzanna Muskat Gorska	Labor
Anna Nefedova	Mediating institution

4 In attendance from GRI:

Name	Position
Bastian Buck	Chief Standards Officer
Harold Pauwels	Director Standards
Gelkha Buitrago	Director Sector Standards
Natalia Uribe Martinez	Manager Standards
Gillian Balaban	Sr. Coordinator Governance Relations

5 List of abbreviations

Abbreviation	Full name
GRI	Global Reporting Initiative
GSSB	Global Sustainability Standards Board
SD	Standards Division
TC	Technical committee

6 Decisions and action items

7 The GSSB resolved to approve the following:

GSSB Decision	Item number
2025.17	01 – Draft summary of the GSSB meeting held on 15 May 2025
2025.18	03 – GRI Sector Standards Project for Financial Services – Proposed member substitution for the Banking Technical Committee
2025.19	04 – GRI Topic Standard Project for Labor – Non-discrimination and Equal Opportunity exposure draft
	05 – GRI Topic Standard Project for Labor – Diversity and Inclusion exposure draft
	06 – GRI Topic Standard Project for Labor – Proposed public comment questionnaire for the exposure drafts

8 Action items for consideration are as follows:

Action items	
Session 2	The public comment questionnaire will include questions on: - whether stakeholders support combining the Topic Standards for non-discrimination and equal opportunity with diversity and inclusion; - whether the breakdown of the diversity metrics should have other personal characteristics (other than gender, age group, and under-represented social groups); - if the included age groupings are appropriate, even if they differ from other GRI Standards.
	The SD will assess the Labor project's data points and assess how they align with those across relevant GRI Standards.

9 Session 1: Welcome to meeting

10 The Global Sustainability Standards Board (GSSB) Chair Carol Adams (henceforth the Chair)
11 welcomed the GSSB. The Chair presented an overview of the meeting agenda. A quorum was
12 established, and the above items were presented to the GSSB for approval.

13 The GSSB Work Program was not discussed due to pending input from various GRI boards. Some
14 agenda items were postponed to a future meeting due to time constraints.

15 The Chair reviewed the action register as follows:

- 16 • The 'global systems' paper is being updated for final approval in July.
- 17 • The interim sector resource (March 2025 discussion) has been updated.
- 18 • Project scheduling and resource allocation are being tracked with delays flagged where
19 execution depends on resource availability.

20 Chief of Standards, Bastian Buck, presented an update on policy submissions. These submissions
21 are public or available upon request. GRI submitted input to:

- California’s climate-related reporting guidance.
 - China’s draft climate reporting consultation.
- Director Sector Standards, Gelkha Buitrago, presented an update on the Financial Services Sector Standards and the public comment period, highlighting the following:
- A total of 94 submissions were received, which are still being analyzed.
 - Gaps in feedback (especially from business/investment groups) may lead to targeted follow-up or further exposure if needed.
 - No immediate plans exist to extend the public comment period.
- The GSSB approves the following:

GSSB Decision	Item number
2025.18	01 – GRI Sector Standards Project for Financial Services – Proposed member substitution for the Banking Technical Committee

Session 2: GRI Topic Standard Project for Labor – Exposure drafts

Natalia Uribe Martinez, Manager Standards, and Harold Pauwels, Director Standards, provided an update on Phase 3 of the GRI Topic Standard Project for Labor. They discussed the GSSB feedback on the exposure drafts for the Topic Standard Non-Discrimination and Equal Opportunity (NDEO) and Diversity and Inclusion (DIVE). The following are the main points of discussion between the GSSB and the Standards Division (SD):

- A GSSB member highlighted the need for clearer examples and definitions to distinguish between employees, workers, and workers in business relationships. The SD explained that a Standard interpretation of GRI 2: General Disclosures 2021, control of work was developed to clarify these worker categories, which was approved by the GSSB in 2024. The project team will also collaborate with the SD’s editorial and technical teams to develop a clearer approach, which aims to address the GSSB’s concerns while enabling organizations to apply the Standards to their reporting context.
- A GSSB member recommended including neurodiversity in NDEO’s guidance on reasonable accommodations. The SD explained that the technical committee (TC) discussed this point last year, following a request by the GSSB, and acknowledged the relevance of neurodiversity, along with many other differences that may affect people in the workplace. It was decided that the Standard should focus on the principles of acceptance, inclusion, and appreciation, rather than specific differences, to avoid potential exclusion.

- 51 • One GSSB member indicated that the first example in the guidance for Disclosure NDEO 1-b

52 was unclear. In response, the SD proposed removing the first example of reasonable

53 accommodation to avoid potential confusion or misinterpretation.
- 54 • Some GSSB members emphasized that the guidance on reasonable accommodations should

55 reflect both the individual needs of workers and the practical considerations of the business.

56 The TC had extensive discussions on this point, while employers' representatives also raised

57 it during the drafting of the Standard. The SD proposed to reinstate a previously removed

58 paragraph to better reflect the balance between accommodating worker characteristics and

59 considering organizational needs.
- 60 • In terms of head count and percentage in the Disclosure DIVE 2, one GSSB member

61 questioned why disclosures must report on both if organizations already report total employee

62 numbers. The TC and advisory group agreed that both head count and percentage provide

63 valuable information, and that having a percentage implies the data for head count is already

64 available.
- 65 • Some GSSB members discussed the rationale for DIVE 2's age group categories in the

66 guidance for Requirements 2-a to 2-c, as this differed from the age groups mentioned in the

67 draft textile and apparel Sector Standard. For the DIVE draft, based on user feedback from

68 GRI Disclosure 405-1, the technical team proposed a clearer breakdown to reflect the impacts

69 on younger workers better, suggesting two groups: 'under 20' and '20-30 years'. The TC

70 supported this and aligns with definitions from the International Labour Organization (ILO).

71 However, some GSSB members raised concerns about the inconsistency of age groups

72 across the GRI Standards and suggested requesting feedback on this point during the public

73 consultation of the textile and apparel Sector Standard.
- 74 • The Chair raised concerns about the lack of data points on ethnic minority employment,

75 disabilities, and women in senior roles. The SD explained that this data is well covered in

76 other GRI Standards, but the Chair felt more clarity is needed on how such data is addressed

77 across the Labor project's work. The SD will provide the GSSB with a clarification on the

78 current set of data points and the reason why racial and ethnic data are not included. In the

79 public consultation questionnaire, a question will also be dedicated to asking whether

80 reporters and other users of the standards are missing data points.
- 81 • The GSSB asked about the logic of dividing NDEO and DIVE. The SD explained that the TC

82 advised moving 'Equal Opportunity' to 'Non-Discrimination' as these concepts are closely

83 related and align with the ILO. The rationale was that non-discrimination is a prerequisite for

84 achieving equal opportunity; without the former, the latter cannot exist. Additionally, non-

85 discrimination and equal opportunity are fundamental rights in the workplace, while diversity

86 and inclusion policies and actions are complementary practices that support these rights. For

87 DIVE, 'Inclusion' was added alongside 'Diversity' to reflect evolving practices. Diversity

88 focuses on representation, while inclusion focuses on ensuring that all voices are heard and

89 valued.

- The GSSB discussed whether to combine DIVE and NDEO. Some favored combining for efficiency and consistency, while others argued for separation to reflect the ILO-based foundations of non-discrimination and preserve the focus of each standard. The consensus was to keep them separate for the time being. A decision was made to include a question in the public consultation that asks stakeholders whether they believe the Standards should be separate or combined, along with an explanation of the rationale behind the separation.

The GSSB approves the following:

GSSB Decision	Item number
2025.19	Item 04 – GRI Topic Standard Project for Labor – Non-discrimination and Equal Opportunity exposure draft
	Item 05 – GRI Topic Standard Project for Labor – Diversity and Inclusion exposure draft
	Item 06 – GRI Topic Standard Project for Labor – Proposed public comment questionnaire for the exposure drafts

Session 7: Any other business and close of public sessions

The GSSB and the SD thanked Mario Abela for his significant contributions over the past year, as his contract comes to an end. They highlighted his valuable contributions to shaping the global reporting system, as well as his expertise on the impacts, risks, and opportunities. He was also recognised for his strategic input and seamless integration into GRI.

Afterwards, the Chair closed the public meeting at 13.58 Central European Summer Time (CEST).