



# Item 07 – GRI Sector Standards Project for Food and Beverages – Working group terms of reference

## For GSSB information

<b>Date</b>	27 January 2022
<b>Meeting</b>	10 February 2022
<b>Project</b>	GRI Sector Standards Project for Food and Beverages
<b>Description</b>	<p>This document sets out the terms of reference for the Working Group for the GRI Sector Standards Project for Food and Beverages.</p> <p>Where there is content that needs to be added or confirmed at the commencement of the project, it is <b>highlighted in yellow</b>.</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](http://www.globalreporting.org).

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For more information: visit the [\[project webpage\]](#) and [sign up here](#) to receive regular updates.

## 2 Terms of Reference

3 These Terms of Reference outline the mandate of the Working Group for the GRI Sector Standards  
4 Project for Food and Beverages (Food and Beverages Working Group), including its selection and  
5 appointment, primary objectives and time commitments.

## 6 Background

7 The Global Sustainability Standards Board (GSSB), GRI's independent standard-setting body, has  
8 identified the food and beverages sector as a priority sector for developing a GRI Sector Standards  
9 (Sector Standards).

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

14 Sector Standards provide information for organizations in a given sector about their likely material  
15 topics. Sector Standards also contains a list of disclosures for organizations in the sector to report  
16 information about their impacts in relation to each likely material topic. They are designed to enhance  
17 the global comparability and quality of information within a sector, thereby enabling greater  
18 transparency and accountability of organizations, and informed decision-making by stakeholders.

19 The primary objective of GRI Sector Standards Project for Food and Beverages is to develop a Sector  
20 Standard that improves the sustainability reporting of food, beverages, and tobacco organizations,  
21 making reporting more complete and consistent across the sector. It will be carried out following the  
22 [GSSB Due Process Protocol](#).

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

## 24 Mandate of the Food and Beverages Working Group

25 Sector Standards are developed using multi-stakeholder expertise, authoritative intergovernmental  
26 instruments, and other relevant evidence. The Food and Beverages Working Group is to contribute  
27 their expertise to the development of a Sector Standard for food and beverages. The overall work of  
28 the Working Group should support sustainability reporting as promoted by the GRI Sustainability  
29 Reporting Standards (GRI Standards).

## 30 Scope of work

31 The Food and Beverages Working Group will be responsible for developing a Sector Standard for the  
32 food and beverages sector, for the consideration of the GSSB. Within the context of the GRI Sector  
33 Program, the food and beverages sector is defined as described in the [\[project proposal\]](#).

34 The Food and Beverages Working Group will be tasked with providing recommendations on:

- 35 • The context of the food and beverages sector in relation to sustainable development,  
36 including relevant Sustainable Development Goals and international instruments and  
37 agreements.
- 38 • The likely material topics for organizations in food processing, beverages manufacturing and  
39 tobacco manufacturing, based on the sector's significant impacts on the environment,  
40 economy and people, including human rights;
- 41 • The description of these impacts and authoritative references that evidence these impacts;
- 42 • The disclosures from GRI Topic Standards that are relevant for organizations from the food  
43 and beverages sector to report on each likely material topic;

- 44 • Additional reporting that is recommended for disclosure by organizations in the food and  
45 beverages sector. Additional sector reporting is only included when the Topic Standards do  
46 not provide disclosures that sufficiently reflect the impacts associated with the sector.

47 The Food and Beverages Working Group may also provide recommendations on:

- 48 • The scope, key and name of the Sector Standard;  
49 • Considerations that may be relevant to Sector Standards for related sectors;  
50 • Revisions or updates to other GRI Standards.

51 Impacts identified within this project for which no GRI Standard exists will be assessed and prioritized  
52 by the GSSB for future GRI Standards development.

## 53 **Responsibilities of other entities**

54 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 Working Group meetings;
- Maintaining an online collaboration platform for the Working Group;
- 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 Sector Standard, including collecting and summarizing feedback for consideration by the Working Group;
- Undertaking research to support the development of the Sector Standard; and
- Drafting the content of the Sector Standard.

55 The Standards Division will draft the Sector Standard and other relevant deliverables in accordance  
56 with the recommendations of the Working Group. The content of the Sector Standard will be drafted in  
57 accordance with template and house rules for terminology, style and presentation. The Working  
58 Group will **not** be responsible for editing the stylistic and grammatical presentation of deliverables.  
59 Such edits will be undertaken by the Standards Division to ensure consistency with existing GRI  
60 documents.

61 The GSSB votes on the approval of a draft of the Sector Standard for public exposure and the final  
62 content of a Sector Standard. The GSSB will review the drafted contents and may ask the Food and  
63 Beverages Working Group to conduct further research and/or develop the draft recommendations  
64 further. Working group members should be committed to support the revision of draft contents in  
65 addition to the development of these contents. Further information on the role and authority of the  
66 GSSB can be found in the [GSSB Due Process Protocol](#).

## 67 **Additional considerations**

68 The development of the Sector Standard is to be carried out within the existing structure and template  
69 of the GRI Standards, including preserving the hierarchy, coherence and implementation approach of  
70 the GRI Standards. The content of Sector Standards must be in line with the in accordance model  
71 outlined in *GRI 1: Foundation 2021*.

72 The Food and Beverages Working Group should aim to develop topic descriptions that are clear,  
73 consistent, and focused on impacts from a sustainable development perspective. Content should also  
74 seek to be in line with key authoritative inter-governmental instruments (such as instruments of the  
75 United Nations, the International Labour Organization, and the OECD) and consider the content of  
76 other business and human rights reporting frameworks, such as the UN Guiding Principles Reporting  
77 Framework.

78 The discussions of the Working Group are confidential but any recommendations made by the  
79 Working Group to the GSSB will be publicly available in accordance with the [GSSB Due Process](#)  
80 [Protocol](#).

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

## 82 **Composition of the Food and Beverages Working** 83 **Group**

84 It is anticipated that the Working Group will have up to 15 members. The Working Group will aim to  
85 have at least one person drawn from each of the constituencies on which the membership of the  
86 GSSB is based: business enterprises, investment institutions, labor, civil society, and mediating  
87 institutions.

88 In addition, geographical, gender and cultural diversity will be considered. There can only be one  
89 representative per organization in the Working Group.

90 **Table 1: Descriptions of constituencies represented on the Working Group**

<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, ratings 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.

91 A GSSB sponsor(s) may join Working Group meetings.

## 92 **Selection criteria**

93 In accordance with the [GSSB Due Process Protocol](#), members of the Working Group are appointed  
94 by the GSSB. The principal criterion for selecting the Working Group is relevant knowledge and  
95 experience of a broad range of sustainable development issues for the food and beverages sector.

96 Members must be able to ability to participate in Working Group meetings held in English and provide  
97 written English feedback when requested.

98 In addition, the following criteria will be considered:

- 99 • relevant knowledge of sustainability reporting for the sector;
- 100 • familiarity with the needs of users of sustainability reports;
- 101 • related experience with multi-stakeholder initiatives;
- 102 • understanding of and willingness to work in a consensus-based, multi-stakeholder working  
103 group.

## 104 **Working Group commitments**

105 Working Group members are expected to:

- 106 • act in an individual capacity, exclusively in the public interest, and according to due process  
107 as defined in the [GSSB Due Process Protocol](#);
- 108 • review the materials provided by the Standards Division in advance of Working Group  
109 meetings, in order to be able to actively participate;
- 110 • provide timely feedback on documents or other materials distributed by the Standards  
111 Division;
- 112 • work in the manner that aims at achieving consensus.

113 The development of the Sector Standard for food and beverages is expected to take up to 20 months  
114 following the appointment of the Working Group. See the timeline included in Appendix 1.

115 Working Group members commit to attending approximately 25 hours of meetings and reviewing the  
116 draft Sector Standard a minimum of three times during that period. Working Group members also  
117 commit to plan sufficient time to prepare for meetings, review other materials and engage in  
118 supplementary content creation methods. It is estimated that this may result in up to 50 hours of time  
119 commitment across the project (excluding any necessary travel time).

120 Meetings and other engagement methods will vary depending on the needs of the Working Group and  
121 the project. Commonly used methods include full group meetings in-person and virtually, sub-group  
122 workshops, and use of digital content creation platforms. The use of these methods will also take into  
123 account any travel restrictions or risk factors related to Covid-19.

124 Virtual meetings are normally held between 1.00-2:30 pm Central European Time (CET), so that  
125 members in most time zones can join. This will be adjusted based on the final geographical  
126 representation of the Working Group.

127 In the event of an in-person meeting, Working Group members will be asked to attend a two-day  
128 meeting in Amsterdam (excluding travel time).

129 See appendix 1 for the proposed meeting schedule and an itemized time commitment.

130 Working Group members volunteer their time. There is no fee or compensation associated with  
131 participation in the Working Group. Upon request, Working Group members will be eligible for travel  
132 and accommodation reimbursement for in-person meetings, in accordance with GRI policies.

## 133 **Public communications protocol**

134 Public communication on issues related to the activities of the Working Group and the development of  
135 the GRI Standards is the responsibility of the GSSB. Working Group members may publicly express  
136 their personal opinions and views but may not speak on behalf of the Working Group, GSSB or GRI.

137 The names and bios of members will be published on the GRI website. Members are welcome to  
138 publicize their participation in, and the activities of the Working Group, in channels such as press  
139 releases or on social media. Members are asked to work with the Standards Division or GRI's  
140 communication team to coordinate any such activity ahead of time.

141 Working Group members are advised to use the following when referring to their participation in this  
142 process:

143 “[name of member] has been appointed by the Global Sustainability Standards Board (GSSB), GRI's  
144 independent standard setting body, to serve on a Working Group to produce a Standard for the food  
145 and beverages sector.”

146

147 **How to apply**

148 Once the open call is launched, all interested experts will be able to nominate themselves to be part  
149 of the Food and Beverages Working Group, by submitting their CV and the application form to  
150 [\[food@globalreporting.org\]](mailto:food@globalreporting.org).  
151

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152 **Appendix 1. Proposed project timeline**

153 [To be completed prior to Working Group recruitment. The commencement date of this project has not  
154 been determined and is subject to resource availability. The project timeline will be based on the  
155 estimated duration outlined in the project proposal.]

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## 157 Appendix 2. Meeting schedule

158 [To be determined prior to Working Group recruitment. The following text outlines the typical approach  
 159 to Working Group meetings but the type and schedule of meetings will be determined based on the  
 160 timing of the commencement of the project, the travel limitations anticipated at that time, and the  
 161 outcomes of the pilot projects.]

162 The following table outlines the minimum number of meetings expected to occur throughout the  
 163 course of the project. Engagement as a Working Group is currently predicted to be completely virtual  
 164 as it is anticipated that international travel and in-person meetings may still be challenging. If this  
 165 changes, an in-person meeting may be planned and replace some virtual engagements. In this case,  
 166 the Working Group will be provided with sufficient notice and scheduling will be subject to member  
 167 availability.

168

Meeting	Time commitment	Approximate date
Working Group meeting 1	2-hour virtual meeting + 2 hours review of preparatory materials	TBC
Working Group meeting 2	2-hour virtual meeting + 2 hours review of preparatory materials	TBC
Sub-group meetings	1.5-hour virtual sub-group meeting	TBC
Working Group meeting 3	4-hour virtual meeting + 2 hours review of preparatory materials	TBC
Working Group meeting 4	2-hour virtual meeting + 2 hours review of preparatory materials	TBC
Working Group meeting 5	2-hour virtual meeting + 2 hours review of preparatory materials	TBC
Working Group meeting 6	2-hour virtual meeting + 2 hours review of preparatory materials	TBC
Working Group meeting 7	2-hour virtual meeting + 2 hours review of preparatory materials	TBC

169 In addition to the meetings listed above, it is expected that the Working Group will participate in a  
 170 survey following Working Group meeting 1, review the draft Sector Standard in-full three times, twice  
 171 prior to the public exposure and once following, and participate in stakeholder engagement activities  
 172 during the public exposure period and to support the launch of the Standard as relevant.