



# **GSSB summary of the in-person meeting held on 19-20 November 2025**

**Approved by the GSSB electronically**

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# 1 Participants

2 Day 1 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
Zuzanna Muskat Gorska	Labor
Anne Lindsay	Labor
Tomoo Machiba	Mediating institution
Anna Nefedova	Mediating institution
Deborah Ng	Investment institution
Igazeuma Okoroba	Business enterprise
Felipe Martinez Rodriguez	Business enterprise
Galya Tsonkova	Business enterprise

3 Day 1 apologies:

Name	Constituency
Giulia Genuardi	Business enterprise

4 Day 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
Zuzanna Muskat Gorska	Labor
Anne Lindsay	Labor
Tomoo Machiba	Mediating institution
Anna Nefedova (absent from Session 2.6)	Mediating institution
Deborah Ng	Investment institution
Felipe Martinez Rodriguez (absent from Session 2.5)	Business enterprise
Galya Tsonkova	Business enterprise

5 Day 2 apologies:

Name	Constituency
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<b>Giulia Genuardi</b>	Business enterprise
<b>Igazeuma Okoroba</b>	Business enterprise

6 In attendance from GRI:

Name	Position
Bastian Buck	Chief Standards Officer
Harold Pauwels	Director Standards
Gelkha Buitrago	Director Sector Standards
Noora Puro	Senior Manager Standards
Claire Dugan	Senior Manager Standards
Miguel Perez Ludeña	Research Lead
Natalia Uribe Martinez	Manager Standards
Gillian Balaban	Governance & Board Liaison
Laura Espinach	Director Standards
Steve Gillman	Senior Editor

## 7 List of abbreviations

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

## 8 Decisions and action items

9 The GSSB members present resolved to approve the following:

GSSB Decision	Item number
<b>2025.34</b>	Item 01 – <a href="#">Draft summary of the GSSB meeting held on 18 September 2025</a>
<b>2025.35</b>	Item 03 – <a href="#">GRI Topic Standard Project for Labor – Labor Rights in Business Relationships exposure draft</a>
<b>2025.36</b>	Item 04 – <a href="#">GRI Topic Standard Project for Labor – Freedom of Association and Collective Bargaining exposure draft</a>
<b>2025.37</b>	Item 05 – <a href="#">GRI Topic Standard Project for Labor – Forced Labor exposure draft</a>
<b>2025.38</b>	Item 06 – <a href="#">GRI Topic Standard Project for Labor – Child Labor exposure draft</a>

2025.39	Item 08 – <a href="#">GRI Sector Standards Alignment with new and revised Topic Standards – Final drafts</a>
2025.40	Item 09 – <a href="#">GRI Standards Project for Alignment of Sector Standards with new and revised Topic Standards – Draft basis for conclusions</a>
2025.41	Item 11 – <a href="#">GRI Sector Standard Project for Interim Sector Resources – Draft project proposal</a>
2025.42	Item 13 – <a href="#">GRI Sector List Update</a>
2025.43	Item 14 – <a href="#">The evolution of the global corporate reporting system and the role of GRI Standards</a>

10 Action items for consideration are as follows:

Action items	
<b>Session 1.2</b>	<ul style="list-style-type: none"> <li>The updated version of the paper outlining options for policy adoption of the GRI Standards will be provided to the GSSB.</li> <li>GSSB feedback will be sought on the regulator-focused narrative and communication tools on the relevance of the impact perspective in sustainability reporting.</li> </ul>
<b>Session 1.3</b>	<ul style="list-style-type: none"> <li>In LRBR's explanatory memo, the ST will clarify how LRBR will replace <i>GRI 414: Supplier Social Assessment 2016</i>.</li> <li>The ST will draft standardised PCP questions related to <i>GRI LRBR: Labor Rights in Business Relationships 202X</i>'s feasibility of disclosure and share them with the GSSB. The ST will also consider how these questions can be applied to future PCPs.</li> </ul>
<b>Session 1.5</b>	<ul style="list-style-type: none"> <li>The ST will provide the GSSB with an overview of the interrelated disclosures within the Labor Project.</li> </ul>
<b>Session 1.7</b>	<ul style="list-style-type: none"> <li>The ST will share its learnings from the alignment pilot with the GSSB to help shape future Sector Standard alignment workflows.</li> </ul>
<b>Session 1.8</b>	<ul style="list-style-type: none"> <li>The ST will consider how to assemble a group of reporters to test the compact Sector Standard.</li> <li>For the follow-up with GRI governance bodies, the ST will seek to address the feedback raised by the two GSSB members with dissenting views about the compact Sector Standard.</li> </ul>
<b>Sessionn 2.4</b>	<ul style="list-style-type: none"> <li>The ST to add a reference to 'security commissions and stock exchanges' to Table 1 in Item 14.</li> </ul>

## 11 Session 1.2: Welcome to meeting

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

15 The GSSB members present approve the following:

GSSB Decision	Item number
2025.34	Item 01 – <a href="#">Draft summary of the GSSB meeting held on 18 September 2025</a>

## Session 1.3 and 1.5: Topic Standard for Labor Phase 3 Workers rights and protection – exposure drafts approval

Harold Pauwels, Director Topic Standards, and Natalia Uribe Martinez, Manager Standards, presented the exposure drafts for *GRI LRBR: Labor Rights in Business Relationships 202X*, *GRI FACB: Freedom of Association and Collective Bargaining 202X*, *GRI FL: Forced Labor 202X*, and *GRI CL: Child Labor 202X* for approval.

The following points were discussed:

- Some GSSB members requested the inclusion of questions on the feasibility of disclosure in LRBR's public comment period (PCP), which considers whether the granularity of the requirements could deter disclosure. Some GSSB members highlighted that requirements should not be excluded because they are challenging to report, since underlying negative impacts may still persist even when the disclosures sought are ambitious. The Chair also asked the ST to prepare common questions on the feasibility of disclosure for future Standards' PCPs.
- Following the approval of the four Labor-related exposure drafts, the Chair requested an overview of the interrelated disclosures within the Labor Project.

The GSSB members present approve the following:

GSSB Decision	Item number
2025.35	Item 03 – <a href="#">GRI Topic Standard Project for Labor – Labor Rights in Business Relationships exposure draft</a>
2025.36	Item 04 – <a href="#">GRI Topic Standard Project for Labor – Freedom of Association and Collective Bargaining exposure draft</a>
2025.37	Item 05 – <a href="#">GRI Topic Standard Project for Labor – Forced Labor exposure draft</a>
2025.38	Item 06 – <a href="#">GRI Topic Standard Project for Labor – Child Labor exposure draft</a>

## Session 1.6: Alignment of Sector Standards with revised GRI Biodiversity, Climate Change, and Energy Standards

Noora Puro, Senior Manager, Sector Program, presented, for approval, the relevant parts of *GRI 11: Oil and Gas Sector 2021*, *GRI 12: Coal Sectors 2021*, *GRI 13: Agriculture, Aquaculture and Fishing*

Sectors 2022, and GRI 14: Mining Sector 2024, that have been aligned with disclosures from GRI 101: Biodiversity 2024, GRI 102: Climate Change 2025, and GRI 103: Energy 2025. She also presented titles for additional sector disclosures that will be added to GRI 11, GRI 12, GRI 13, and GRI 14.

The following points were discussed:

- A GSSB member recommended that future alignment projects increase engagement with labor constituency groups to improve their representation in PCP feedback.
- Several GSSB members inquired about the resources needed to align existing Sector Standards with new Topic Standards. For future alignment of existing Sector Standards with new/revised Topic Standards, the ST will reflect on the learnings from the pilot project to inform improved workflows.

The GSSB members present approve the following:

GSSB Decision	Item number
2025.39	Item 08 – <a href="#">GRI Sector Standards Alignment with new and revised Topic Standards – Final drafts</a>

## Session 1.7: Interim Sector Resources project proposal

Gelkha Buitrago, Director Sector Standards, presented the draft project proposal for a compact version of Sector Standards for approval. Afterwards, Miguel Perez Ludeña, Research Lead, presented an update to the GRI Sector List for approval.

The following points were discussed:

- A GSSB member suggested a pilot test with a group of reporters to trial the compact Sector Standard. The ST will consider how to assemble a group of reporters to test the compact Sector Standards during the PCP for the first cluster of selected sectors.
- The majority of GSSB members present approved the draft project proposal, with two members dissenting. The ST will circulate the draft project proposal to GRI governance bodies for feedback before presenting a final proposal for GSSB approval.
- The ST will address the concerns raised by dissenting GSSB members, mainly regarding shortening the expected timeline and adapting the first cluster to cover less mature sectors. The ST will also elaborate on the resources required to develop one compact Sector Standard compared to a full Sector Standard.
- The ST will communicate the updated GRI Sector List as part of its upcoming communications in the development of the compact Sector Standards.

The GSSB members present approve the following:

GSSB Decision	Item number
2025.40	Item 11 – <a href="#">GRI Sector Standard Project for Interim Sector Resources – Draft project proposal</a>
2025.41	Item 13 – <a href="#">GRI Sector List Update</a>

## Session 1.8: Any other business and close of day one

No other business was raised and the Chair closed the public meeting at 16.03 Central European Time (CET).

## Session 2.3: Welcome to day two

The GSSB Chair welcomed the GSSB and presented an overview of the meeting agenda for day two.

## Session 2.4: GSSB position paper on the global corporate reporting system paper

The Chair presented the paper on the global corporate reporting system for approval.

The following points were discussed:

- The GSSB asked for a reference to ‘security commissions and stock exchanges’ to be added to Table 1.

Subject to the above point, the GSSB members present approve the following:

GSSB Decision	Item number
2025.42	Item 14 – <a href="#">The evolution of the global corporate reporting system and the role of GRI Standards</a>

## Session 2.5: GSSB Work Program 2026-28

Bastian Buck, Chief of Standards, presented the GSSB Work Program 2026-2028 for discussion, before its planned approval in December 2025.



The following points were discussed:

- The GSSB supports the prioritization of finishing Topic and Sector Standards currently under development.
- Seven GSSB members supported prioritizing the development of a new Topic Standard on digitalization; five members favored revising Topic Standards published in 2016 or earlier; and three were not present.
- For the Sector Standards, the GSSB supports the prioritization clusters of compact Sector Standards, based on the revised GRI Sector List.
- The GSSB supports keeping the amendments to the Universal Standards in the GSSB Work Program, noting their heightened importance in light of the paper on the global corporate reporting system and current reporting landscape. The discussion also highlighted the need to bring forward guidelines for reporters from the [GRI Guidance Project - Relationships between Impacts, Risks and Opportunities](#).
- The GSSB supports prioritizing continued collaboration with the IFRS Foundation, with a focus on demonstrating the complementarity of the Standards for Sector Standards and nature-related disclosure.
- The GSSB encourages future collaboration with the European Financial Reporting Advisory Group (EFRAG). The priority is to encourage European organizations using the European Sustainability Reporting Standards (ESRS) to articulate that they are also reporting 'with reference' to GRI Standards, allowing them to expand their sustainability reporting over time.
- The GSSB will continue its collaboration with the Sustainability Standards Board of Japan (SSBJ) and encourages developing funding opportunities to support the [GRI Guidance Project - Relationships between Impacts, Risks and Opportunities](#).
- The GSSB promotes ongoing collaboration with the International Auditing and Assurance Standards Board (IAASB) and the International Ethics Standards Board for Accountants (IESBA) that encourages better reporting quality and broader adoption of their standards alongside GRI Standards.
- The GSSB recommends expanding outreach efforts to public sector specialists to ensure their increased representation within technical working groups. This initiative aims to enable GRI Standards to more effectively address the specific needs of public sector entities.

## **Session 2.6: GRI Sector Standard project for Financial Services – PCP feedback**

Gelkha Buitrago, Director Sector Standards, and Claire Dugan, Senior Manager Standards, presented a summary of the feedback received during the GRI Sector Standard for Financial Services Project's PCP.

## Session 2.7: Recap and close of meeting

The ST obtained GSSB approval from the members present on the following solutions to two action items:

- Session 2.4 action item: The ST to add a reference to 'security commissions and stock exchanges' to Table 1 in Item 14.
  - Solution: A reference to 'security commissions and stock exchanges' was added to Table 1, within the key actor group of 'policymakers and regulators'.
- Session 1.3 action item: The ST will draft standardised PCP questions related to *GRI LRBR: Labor Rights in Business Relationships 202X*'s feasibility of disclosure and share them with the GSSB. The ST will also consider how these questions can be applied to future PCPs.
  - Solution: Two questions were shared with the GSSB for inclusion in the PCP questionnaire for *GRI LRBR, as well as for GRI FACB: Freedom of Association and Collective Bargaining 202X, GRI FL: Forced Labor 202X, and GRI CL: Child Labor 202X*. One focused on disclosure feasibility, asking whether data for any proposed disclosures is currently unavailable, difficult to collect, or challenging to obtain over time. The other focused on reporting practice, asking whether the listed disclosures are critical for understanding an organization's impacts on the topic and essential for decision-making by different stakeholders.
    - Question 1: Are there proposed disclosures for which data is currently unavailable, not possible to collect, or difficult to obtain over time? Please explain and include the disclosure number in your response.
    - Question 2: Are the disclosures listed in this exposure draft critical to understanding an organization's impacts related to the topic and essential for decision-making for different kinds of stakeholders? Please explain and include the disclosure number in your response.

No other business was raised, and the Chair closed the public meeting at 15.17 Central European Time (CET).