gssbsecretariat@globalreporting.org

Item 01 – Draft summary of the GSSB meeting held on 18 September 2025

For GSSB approval

Date	19 September 2025
Meeting	18 September 2025
Description	This document presents the summary of the GSSB meeting held on 18 September 2025

This document does not represent an official position of the GSSB

This document has been prepared by the GRI Standards Team 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.

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Participants

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
Giulia Genuardi	Business enterprise
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

Apologies:

Name	Constituency
N/A	

In attendance from GRI:

Name	Position
Bastian Buck	Chief Standards Officer
Harold Pauwels	Director Standards
Matthew Dunn	Manager Standards
Gillian Balaban	Sr. Coordinator Governance Relations

List of abbreviations

Abbreviation	Full name
GRI	Global Reporting Initiative
GSSB	Global Sustainability Standards Board
ST	Standards Team
TC	Technical committee
AG	Advisory group

Decisions and action items

The GSSB resolved to approve the following:

GSSB Decision	Item number
2025.28	Item 01 – Draft summary of the GSSB meeting held on 17 July 2025
2025.29	Item 12 – GRI Topic Standard Project for Pollution – Proposed member for Working Group
2025.30	Item 04 – GRI Topic Standard Project for Economic Impact – Economic Performance exposure draft
2025.31	Item 05 – GRI Topic Standard Project for Economic Impact – Corruption exposure draft
2025.32	Item 06 – GRI Topic Standard Project for Economic Impact – Competition exposure draft
2025.33	Item 07 – GRI Topic Standard Project for Economic Impact – Public Policy exposure draft

Action items for consideration are as follows:

Action items	
Session 1	N/A

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Session 1: Welcome to meeting

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

The summary for the meeting held on 17 July was presented and approved without objection. There were no further updates regarding the action points and no new policy submissions.

A proposal was presented for a change in membership of the working group for the Pollution project. The GSSB approved the proposed member without objection.

Session 2: Quarterly Update Implementation Project Schedule 2025

Chief of Standards, Bastian Buck, presented the quarterly update. One of the deliverables – the mapping prepared with CDP colleagues – is delayed. The technical work is already complete. The delay in making the mapping publicly available is in mutual agreement to align with a future calendar date that allows for maximum public recognition of the work, especially in the lead-up to COP.

Session 3: Topic Standard Project for Economic Impacts – Phase 1

Manager Standards, Mathew Dunn, presented the exposure draft of the revision to *GRI 201: Economic Performance* for approval, which incorporated GSSB feedback collected through Filestage. The following are the main points of discussion between the GSSB and the Standards Team (ST):

- A GSSB member asked about an additional social financial indicator they suggested for community engagement. The ST clarified that the working group (WG) maintained the current list because it considered it better supported user accessibility and reporting feasibility. However, stakeholder feedback will still be gathered during the PCP to assess the relevance and potential inclusion of the additional indicator. The Chair considered that the indicator could still be included in the draft ahead of PCP. The ST will amend Disclosure MF-3 accordingly, requiring organizations to report a breakdown of monetary flows distributed to local communities by purpose.
- GSSB members suggested ‘Monetary Flows’ was a more appropriate title for the Topic Standard than ‘Economic Performance’ because it would better reflect organizational impacts and align with the GRI Standards dealing with environmental and social topics. The project team, in collaboration with the ST’s editorial and technical teams, will discuss the GSSB's suggestions and propose a revised title to the GSSB that better reflects the updated definitions and terminology.

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The GSSB approves the following:

GSSB Decision	Item number
2025.30	Item 04 – GRI Topic Standard Project for Economic Impact – Economic Performance exposure draft

Session 4: Topic Standard Project for Economic Impacts – Phase 2

Manager Standards, Mathew Dunn, presented exposure drafts for the revisions of *GRI 205: Anti-corruption, GRI 206: Anti-competitive Behavior,* and *GRI 415: Public Policy* for approval, which incorporated GSSB feedback collected through Filestage. The following are the main points of discussion between the GSSB and the ST:

- GSSB members raised the importance of including whistleblowing in the revision of *GRI 205* and *GRI 206*. The ST explained that this aspect would fall under grievance mechanisms, which are addressed in *GRI 2: General Disclosures 2021,* specifically Disclosures 2-25 and 2-

26, as well as in Disclosures 3-3 of *GRI: Material Topics 2021.* The ST will include references to these disclosures in the revised guidance of *GRI 206*.

- For *GRI 415*, a GSSB member questioned the feasibility of reporting on the differences between stated policy positions and actual actions. Other GSSB members acknowledged that reporting may be challenging, but considered it important to include because the organization's position may change over the years.

The GSSB approves the following:

GSSB Decision	Item number
2025.31	Item 05 – GRI Topic Standard Project for Economic Impact – Corruption exposure draft
2025.32	Item 06 – GRI Topic Standard Project for Economic Impact – Competition exposure draft
2025.33	Item 07 – GRI Topic Standard Project for Economic Impact – Public Policy exposure draft

Session 5: Any other business and close of public sessions

No other business was raised, and the Chair closed the public meeting at 13.18 Central European Summer Time (CEST).

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