



Item 04 – Terms of Reference for GRI Technical Committee on Human Rights Disclosure

For GSSB information

Date	6 September 2017
Meeting	20-21 September 2017
Project	Review of <i>GRI's human rights-related Standards</i>
Description	<p>The Global Sustainability Standards Board (GSSB) has initiated a project to review the GRI human rights-related Standards. In line with the GSSB's Due Process Protocol, an ad hoc Technical Committee will be formed for Phase I of this project.</p> <p>This paper sets out the Terms of Reference for the Technical Committee, for GSSB information. This document has been reviewed by the GSSB Chair and project sponsors.</p> <p>These Terms of Reference outline the mandate of the Committee, including its selection and appointment, commitments and project timeline. The mandate is consistent with the scope of work approved by the GSSB for the project proposal. These Terms of Reference also include a 'Public communications protocol', which gives guidance on how members should communicate about their participation in the Committee.</p>

This document has been prepared by the GRI Standards Division. It is provided as a convenience to observers at meetings of the Global Sustainability Standards Board (GSSB), to assist them in following the Board's discussion. 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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15 For more information, visit the [project webpage](#) and [sign up here](#) to receive regular updates.

16 Terms of Reference

17 These Terms of Reference outline the mandate of the *GRI Technical Committee on Human Rights*
18 *Disclosure*, including its selection and appointment, commitments and project timeline.

19 *Background*

20 The Global Sustainability Standards Board (GSSB), GRI's independent standard-setting body, has
21 identified human rights as a priority area for reviewing the GRI Sustainability Reporting Standards.
22 This review would potentially encompass multiple Standards (i.e., *GRI 408: Child Labor*, *GRI 409:*
23 *Forced or Compulsory Labor*, and *GRI 412: Human Rights Assessment*, amongst others), and could result
24 in merging or restructuring the Standards.

25 This review project will be carried out in two phases:

26 Phase 1 will be concerned with a conceptual review of the human rights contents in the GRI
27 Standards, and overall alignment with the UN Guiding Principles on Business and Human Rights.

28 Phase 2 will look at updating individual human rights topic Standards (e.g., *GRI 408: Child Labor*, *GRI*
29 *409: Forced or Compulsory Labor*), and developing new ones where needed.

30 The project will be carried out following the [GSSB's Due Process Protocol](#). In line with this
31 protocol, a multi-stakeholder Technical Committee will be formed to develop draft
32 recommendations for Phase I of this project.

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

34 *Technical Committee mandate*

35 The overall work of the Technical Committee (TC) should be conducted in a way that supports
36 sustainability reporting as promoted by the GRI Standards, that is – as an organization's practice of
37 reporting publicly on its economic, environmental, and/or social impacts, and hence its contributions
38 – positive or negative – towards the goal of sustainable development.

39 The GRI Standards create the common language for organizations and stakeholders, with which the
40 economic, environmental, and social impacts of organizations can be communicated and understood.
41 They are designed to enhance the global comparability and quality of information on these impacts,
42 thereby enabling greater transparency and accountability of organizations, and informed decision-
43 making by internal and external stakeholders.

44 Scope of work

45 The TC will be responsible for reviewing the approach to human rights disclosure in the GRI
46 Standards, for the consideration of the GSSB. In particular, the TC is tasked with developing
47 recommendations on the following:

- 48 • The development of human rights-related disclosures in line with the UN Guiding Principles
49 on Business and Human Rights.

50 These may, for example, take the form of ‘generic’ disclosures that an organization could use
51 with any human rights topic. The TC should advise the GSSB on where these contents should
52 sit within the existing GRI Standards structure (whether within the Universal Series, for
53 example in *GRI 103: Management Approach*, or within the topic-specific Series, for example in
54 *GRI 412: Human Rights Assessment*).

55 This step will also consider the feasibility of developing minimum human rights disclosures for
56 all organizations reporting in accordance with the GRI Standards (either within *GRI 102:*
57 *General Disclosures*, or other suitable location) – to reflect the universal expectation that all
58 businesses should respect human rights.

- 59 • Whether and how concepts contained in the UN Guiding Principles can also be expanded to
60 other areas of the Standards.

61 These concepts include due diligence and salience (prioritizing the most severe negative
62 impacts), business relationships, as well as the situations in which responsibility is created by
63 the relationship of an enterprise to adverse impacts (cause, contribute and directly linked
64 to).

65 This may include the development of a couple of mock-up options for the consideration of
66 the GSSB.

- 67 • Which human rights topic Standards should be reviewed, and whether new ones should be
68 created.

- 69 • A recommended approach for developing topic-specific disclosures (including consideration
70 of the feasibility of, and need for, developing quantitative disclosures, as well as disclosures of
71 actual impacts).

72 The TC will also be responsible for proposing to delete existing content, where applicable. This may
73 be the case when content is considered to be outdated or not useful for reporting on an
74 organization’s human rights impacts.

75 The TC may make recommendations to the GSSB for changes to other GRI Standards, as a result of
76 their work.

77 The GSSB will review the draft content provided by the TC and, if considered necessary, may ask
78 the TC to conduct further research and/or develop the draft recommendations further.

79 **Additional considerations**

80 The work of the TC is to be carried out within the existing structure and template of the GRI
 81 Standards, including preserving the hierarchy of requirements, recommendations, and guidance. The
 82 Standards Division will provide the TC with a template structure to refer to in developing
 83 recommendations.

84 The TC should ensure that the revised content is applicable to organizations of any size, type, sector
 85 or geographic location; and that it reflects and supports best practice human rights disclosure, while
 86 remaining accessible and practicable for a global user base.

87 The TC should aim to develop disclosures (and related methodologies) that are clear, consistent,
 88 and focused on the measurement and reporting of human rights impacts.

89 The TC should seek to revise content in line with key authoritative inter-governmental instruments
 90 (such as instruments of the UN, the ILO and the OECD) and consider the content of other business
 91 and human rights reporting frameworks, such as the UN Guiding Principles Reporting Framework.

92 The Standards Division will assist with drafting, and will style and edit the content, applying house
 93 rules for text and presentation. The TC will not be responsible for editing the stylistic and
 94 grammatical presentation of the deliverables. Such edits will be undertaken by the Standards Division
 95 to ensure consistency with existing GRI documents.

96 *Technical Committee composition*

97 The TC will aim to have at least one person drawn from each of the constituencies on which the
 98 membership of the GSSB is based: Business Enterprise (or reporters more generally), Civil Society,
 99 Investment Institutions, Labor, and Mediating Institutions. In addition, geographical, gender and
 100 cultural diversity will be considered.

Business Enterprise	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'.
Investment Institution	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.
Labor	an organization established independently of employers and governments to represent the interests of workers.
Civil Society Organization	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.
Mediating Institution	an individual or organization that provides goods and/or services associated with the reporting process and derives benefit from doing so.

101 The TC will have up to 10 members. There can only be one representative per organization in the
 102 TC.

103 *Technical Committee selection criteria*

104 In line with the GSSB's due process protocol, Technical Committee (TC) members are appointed by
105 the GSSB. The principal criterion for selecting TC members shall be relevant knowledge and
106 experience relating to business and human rights. This includes deep familiarity with the UN Guiding
107 Principles on Business and Human Rights.

108 In addition, the following criteria will be considered:

- 109 • Relevant knowledge of sustainability reporting
- 110 • Familiarity with the needs of users of sustainability reports
- 111 • Related experience with multi-stakeholder initiatives
- 112 • Understanding of and willingness to work in a consensus-based multi-stakeholder TC
- 113 • Ability to participate in TC meetings held in English and provide written English feedback when
114 requested

115 These criteria will be considered by the GSSB in making a final decision on membership of the TC.

116 *Technical Committee commitments*

117 Technical Committee (TC) members are expected to:

- 118 • act in an individual capacity, exclusively in the public interest, and according to due process as
119 defined in the Due Process Protocol
- 120 • review the materials provided by the Standards Division in advance of the online and in-person
121 meetings, to be able to actively participate
- 122 • provide timely feedback on the documents distributed by the Standards Division
- 123 • work in the manner that aims at achieving consensus on the discussed topics

124 TC members commit to attending one to two in-person meetings in Amsterdam of 2 days
125 (excluding travel time) and between four and five teleconferences (each of 1.5 hours in length).
126 Teleconferences are normally held between 1:00-2:30pm Central European Time (CET), so that
127 members in most time zones can join (although this can be adjusted due to the final geographical
128 representation).

129 TC members also commit to plan sufficient time to prepare for meetings and review materials in
130 order to meet the project deadlines (see 'Project timeline and time commitment' for estimated time
131 commitments).

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

135 *Project timeline and time commitment*

136 Most of the Technical Committee (TC)'s work is expected to be carried out between November
137 2017 and April 2018, through a series of one in-person meeting (in Amsterdam) and 4-5 virtual
138 meetings. TC members will be expected to spend 1-2 hours between meetings reviewing and
139 commenting on draft documents.

140 The table below outlines the high-level project timeline and expected time commitment from each
141 TC member. See the [Annex](#) for a more detailed project timeline.

142 Availability to travel to Amsterdam for the in-person meeting in February 2018 is expected. Specific
143 dates for virtual and in-person meetings will be defined based on the availability of TC members
144 within the time frames indicated below. This timeline is subject to change due to, for example, TC
145 members' availability or changes to the project scope.

Milestone	Time Commitment	Completion Date
#1 TC Meeting (virtual)	1.5 hours meeting + 1.5 hours review of preparatory materials	November 2017
#2 TC Meeting (virtual)	1.5 hours meeting + 1.5 hours review of documents	December 2017 / January 2018
#3 TC Meeting (in-person)	14 hours meeting + 1.5 hours review of documents	February 2018
#4 TC Meeting (virtual)	1.5 hours meeting + 1.5 hours review of documents	March 2018
#5 TC Meeting (virtual or in-person)	1.5-14 hours meeting (depending on format) + 1.5 hours review of documents	April 2018
Possible public comment period	n/a	TBC
Follow-up TC meeting (after public comment period)	1.5 hours meeting + 1.5 hours review of documents	TBC

146 The total time commitment is estimated at between 30-45 hours, excluding travel time for in-person
147 meetings.

148 One additional in-person meeting could be added to the schedule for April or May 2018, depending
149 on the project progress and schedules of TC members.

150 *Technical Committee meetings*

151 Technical Committee (TC) meetings are convened and chaired by the Standards Division.

152 TC meetings are not open to the public. The GSSB sponsor(s) may join the TC meetings.

153 Meeting agenda and materials will be typically circulated to the TC at least 10 working days in
154 advance of each meeting. Meeting summaries will be normally circulated within 5 working days
155 following the meetings.

156 TC meeting materials are confidential and shall not be distributed to anyone outside the TC without
157 prior permission from the Standards Division.

158 The TC seeks to reach decisions by consensus. Where unanimity cannot be achieved, minority
159 opinions will be documented for consideration by the GSSB. A TC should report to the GSSB and
160 seek guidance whenever it requires further advice in order to advance the project or when its
161 members cannot reach consensus.

162 *Project management*

163 The Standards Division is responsible for overall project management and implementation, according
164 to due process. This includes:

- 165 • preparing meeting agendas, meeting materials, and meeting summaries, for all Technical
166 Committee (TC) meetings
- 167 • providing logistical support for in-person TC meetings and teleconferences
- 168 • producing working versions of draft recommendations, based on TC input
- 169 • conducting ad-hoc research, as needed
- 170 • conducting initial ‘fieldtest’ or expert roundtable before public comment, as needed
- 171 • maintaining an online collaboration platform for the TC work
- 172 • collecting and summarizing public inputs on the exposure draft(s)
- 173 • managing all internal (with GSSB) and external communications about the project and its
174 outcomes

175 The Standards Division will supervise the formatting and production (as well as the stylistic and
176 grammatical presentation) of the final deliverables. GRI will hold the copyright of the deliverables.

177 *Public communications protocol*

178 Public communication on issues related to the activities of the Technical Committee (TC) and the
179 development of the GRI Standards is the responsibility of the GSSB. TC members may publicly
180 express their personal opinions and views, but they may not speak on behalf of the TC, GSSB or
181 GRI.

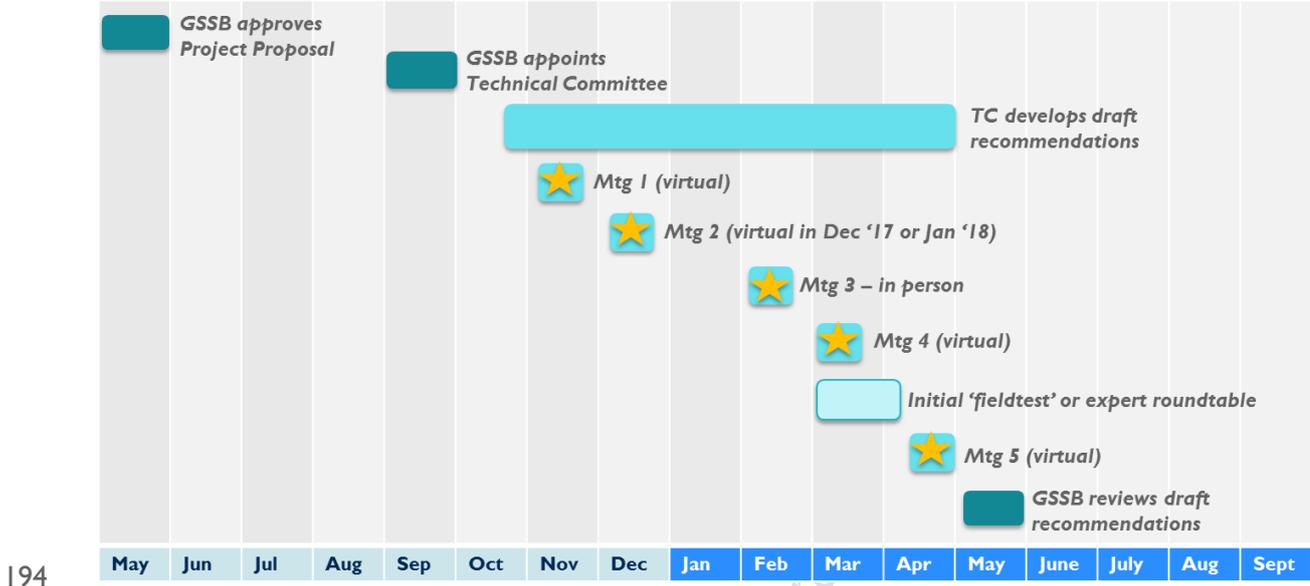
182 TC members are welcome to publicize their participation in the TC, and the activities of the TC, in
183 channels such as press releases or on social media. TC members are asked to work with the GRI
184 project lead to coordinate any such activity ahead of time together with the GRI communications
185 team.

186 TC members are advised to use the following formulation when referring to their participation in
187 this process:

188 “[name of member] has been appointed by the Global Sustainability Standards Board (GSSB), GRI’s
189 independent standard setting body, to serve on a Technical Committee to help review the GRI
190 human rights-related Standards.”

191 **Annex. Project timeline 2017-2018**

192 Note: This timeline is subject to change due to, for example, Technical Committee members' availability or
 193 changes to the project scope.



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