



Activity Report 2020-2022

Contents

Timeline of meetings and activities	3
2020	3
Q1 2020	3
Q2 2020	3
Q3 2020	4
Q4 2020	4
2021	5
Q1 2021	5
Q2 2021	6
Q3 2021	6
Q4 2021	6
2022	7
Q1 2022	7
Q2 2022	8
Q3 2022	8
Q4 2022	8
GSSB members and constituencies	9

All public meeting materials – including agendas, agenda items and recordings – can be accessed in the meetings archive section of the [GSSB page](#). Questions can be sent to gssbsecretariat@globalreporting.org

© 2023 GRI. All rights reserved.

Introduction

The Global Sustainability Standards Board

The Global Sustainability Standards Board (GSSB) is responsible for issuing the GRI Sustainability Reporting Standards (*GRI Standards*). The GSSB is an independent operating entity established under the auspices of GRI. It comprises 15 members representing diverse stakeholder perspectives and a range of expertise on sustainability reporting. The GSSB operates under its *Terms of Reference* and follows a formally defined due process to ensure that the GRI Standards are developed in the public interest through an independent, transparent, and multi-stakeholder process. The *Due Process Oversight Committee* oversees the application of the *GSSB Due Process Protocol*.

Overview of GSSB activities 2020-2022

Between the first quarter of 2020 to the final quarter of 2022, the GSSB developed the GRI Standards according to the priorities identified in the *GSSB Work Program 2020-2022*. During this period, the GSSB convened 35 virtual meetings and only one in-person meeting spanning two days in October 2022 due to Covid-19 related travel restrictions during this period.

The GSSB approved *GRI 306: Waste 2020* and steered the development and final approval of the revised GRI Universal Standards 2021, comprising *GRI 1: Foundation 2021*, *GRI 2: General Disclosures 2021*, and *GRI 3: Material Topics 2021*.

In the Sector Program, the GSSB approved the list of sectors prioritized in the work program. This period also saw the completion of the Sector Program pilot projects, culminating in the publication of *GRI 11: Oil and Gas Sector 2021*, *GRI 12: Coal Sector 2022*, and *GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022*.

In addition, the GSSB approved projects for the mining sector and revision projects for biodiversity and labor. The GSSB also approved project proposals for the food and beverages sector, the textiles and apparel sector, and the draft project proposals for the financial services sectors and climate.

Timeline of meetings and activities

Click on the date to download the agenda and summary

2020

In 2020, the GSSB continued with the work to revise the Universal Standards and discussed feedback on specific concepts and disclosures, with the eventual approvals of exposure drafts *GRI 101*, *GRI 102*, and *GRI 103*. After nearly 150 submissions were received on the Universal Standards exposure drafts, the GSSB discussed the substantive comments made by the public on key concepts, the statement of use, governance disclosures, and the reporting model.

The final version of *GRI 306: Waste 2020* was approved, with an effective date of 1 January 2022. For the Sector Program, the GSSB supported the decision to develop coal as a separate Standard and approved the exposure draft of the GRI Sector Standard for Oil and Gas.

After considering the final list of prioritized sectors, the GSSB revised and approved the GSSB Work Program 2020-2022.

Q1 2020

6 February AGENDA / SUMMARY	11 February AGENDA / SUMMARY	26 March AGENDA / SUMMARY
---------------------------------------	--	-------------------------------------

Universal Standards

- Discussed feedback regarding *GRI 102* governance disclosures by the International Corporate Governance Network (ICGN).

Waste

- Approved the final version of *GRI 306: Waste 2020*, without the need for re-exposure, with an effective date of 1 January 2022. A further decision was made to withdraw *GRI 306: Effluents and Waste 2016* as of 31 December 2021.

Oil, gas and coal

- Discussed the draft GRI Sector Standard for Oil, Gas and Coal.

Q2 2020

23 April AGENDA / SUMMARY	20 May AGENDA / SUMMARY	18 June AGENDA / SUMMARY
-------------------------------------	-----------------------------------	------------------------------------

Oil, gas and coal

- Reviewed the findings of the project working group on the scope of the Sector Standard, which found that although there are similarities across sectors, including three sectors in one standard may impede their uptake.
- Resolved to support the decision to develop coal as a single standard and to revise and submit the Sector Standard for oil and gas for further public comment.
- Approved the exposure draft for *GRI 11: Oil and Gas Sector*.

Q2 2020 *Continued*

Agriculture and fishing

- Approved the project working group composition.

Universal Standards

- Discussed the inclusion of a management 'sign-off' statement in the Universal Standards in order for the senior decision-maker of an organization reporting using the GRI Standards to acknowledge responsibility for the organization's use of the GRI Standards.
- Approved the exposure draft of the Universal Standards: *GRI 101*, *GRI 102*, and *GRI 103* in the meeting held on 20 May 2020.

Q3 2020

15 September
[AGENDA / SUMMARY](#)

Human rights

- Approved proposed member for GRI Topic Standard Project for Human Rights Technical Committee.

Work Program

- Discussed the overview of public comments received on the draft GSSB Work Program 2020-2022.

Q4 2020

22 October AGENDA / SUMMARY	5 November AGENDA / SUMMARY	19 November AGENDA / SUMMARY	3 December AGENDA / SUMMARY	10 December AGENDA / SUMMARY
---	---	--	---	--

Work Program

- Discussed and approved the revised GSSB Work Program 2020-2022 and the revised list of prioritized sectors for the GRI Sector Standards Program.

Oil, gas and coal

- Approved an additional member to the GRI Sector Standard Project for Oil, Gas and Coal Working Group.

Universal Standards

- Discussed public comments on key concepts, the statement of use, the reporting model, governance disclosures, and the sustainable development dimensions in the Universal Standards exposure draft.
- Discussed the public comments on the use of Sector Standards collected during the exposure periods for the Universal Standards and the Oil and Gas Sector Standard. The GSSB recommended that the Standards Division explore the development of a requirement to 'comply or explain' for instances where a Sector Standard is in place, together with guidance or a recommendation for reporting on commonly associated topics for a sector where no Sector Standard exists.

2021

The GSSB approved the final version of the revised GRI Universal Standards (*GRI 1: Foundation 2021*, *GRI 2: General Disclosures 2021*, and *GRI 3: Material Topics 2021*), with an effective date of 1 January 2023.

GRI 11: Oil and Gas Sector 2021 was also approved for publication, with an effective date of 1 January 2023, marking the first completed sector standard. Additionally, exposure drafts for *GRI 12: Coal Sector* and *GRI 13: Agriculture, Aquaculture and Fishing Sectors* were approved. The mining sector project was officially initiated.

For Topic Standards, the revision of *GRI 304: Biodiversity 2016* was initiated.

Q1 2021

21 January AGENDA / SUMMARY	25 February AGENDA / SUMMARY	4 March AGENDA / SUMMARY	23 March AGENDA / SUMMARY	25 March AGENDA / SUMMARY
---	--	--	---	---

Universal Standards

- Continued discussions on the public feedback of the exposure drafts, focusing on key concepts, the statement of use, the reporting model, governance disclosures, and the sustainable development dimensions.

Work Program

- Discussed the project schedule for 2021, as included in the GSSB Work Program 2020-2022.

Mining

- Approved draft project proposal for GRI Sector Standard Project for Mining.

Q2 2021

29 April AGENDA / SUMMARY	10 June AGENDA / SUMMARY	17 June AGENDA / SUMMARY
---	--	--

Universal Standards

- Approved GRI Universal Standards 2021, without re-exposure, with an effective date of 1 January 2023.
- Resolved to approve withdrawal by 31 December 2022 of the GRI Universal Standards 2016, as well as Topic Standards *GRI 307: Environmental Compliance 2016*, *GRI 412: Human Rights Assessment 2016*, and *GRI 419: Socioeconomic Compliance 2016* as their contents were incorporated into the Universal Standards 2021.

Oil, gas and coal

- Provided feedback on the final draft of the GRI Sector Standard for Oil and Gas.
- Approved exposure draft for GRI Sector Standard for Coal.

Q2 2021 *Continued*

Agriculture, aquaculture and fishing

- Resolved to approve the change of the Sector Standard's name to include aquaculture.
- Approved exposure draft for GRI Sector Standard for Agriculture, Aquaculture, and Fishing.

Mining

- Approved project proposal for GRI Sector Standard for Mining.

Q3 2021

1 July
AGENDA / SUMMARY

23 September
AGENDA / SUMMARY

Oil and gas

- Approved *GRI 11: Oil and Gas Sector 2021*, without re-exposure, with an effective date of 1 January 2023.

Biodiversity

- Approved draft project proposal and final proposal for GRI Topic Standard Project for Biodiversity.

Q4 2021

21 October
AGENDA / SUMMARY

18 November
AGENDA / SUMMARY

9 December
AGENDA / SUMMARY

Work Program

- Discussed the 2022 addendum to the GSSB Work Program 2020-2022, outlining key priorities for 2022.

Food and beverages

- Approved draft project proposal for GRI Sector Standard Project for Food and Beverages.

Textiles and apparel

- Approved draft project proposal for GRI Sector Standard Project for Textiles and Apparel.

Biodiversity

- Approved the technical committee composition by electronic vote.
- Approved an additional member of the Topic Standard Project for Biodiversity Technical Committee.

Mining

- Approved the proposed working group for the GRI Sector Standard Project for Mining.

Q4 2021 Continued

Coal

- Provided feedback on the key conclusions from the public exposure period for the GRI Sector Standard for Coal.

2022

The GSSB concluded the project for the development of a standard for the coal sector with the approval and launch of *GRI 12: Coal Sector 2022*. The GSSB approved the final *GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022*. The GSSB initiated a project to review the labor-related GRI Topic Standards. The GSSB also approved final project proposals for the food and beverages sector, the textiles and apparel sector, the draft project proposal for the financial services sector, and the draft project proposal for climate. The GSSB held an in-person meeting in Amsterdam in October, at which the GSSB approved the draft Work Program 2023-2025 for public comment.

Q1 2022

10 February
AGENDA / SUMMARY

17 March
AGENDA / SUMMARY

Work Program

- Approved addendum to GSSB Work Program 2020-2022, outlining key work priorities for 2022.
- Started discussions on the development of the new GSSB Work Program 2023-2025, including a process to invite external parties to provide feedback on priorities for the review of existing and development of new GRI Standards.
- Agreed that Sector Standards will continue to be developed in 2022 according to the priority list.

Coal

- Approved *GRI 12: Coal Sector 2022*, without the need for re-exposure, effective 1 January 2024 and subject to the proposed changes agreed with the GSSB.

Food and beverages

- Approved the final project proposal.

Textiles and apparel

- Approved the final project proposal.
- Agreed to include apparel and footwear retail in the project scope.

Agriculture, aquaculture and fishing

- Discussed feedback from the public comment period on the Sector Standard's revised draft.

Q2 2022

28 April AGENDA / SUMMARY	19 May AGENDA / SUMMARY	16 June AGENDA / SUMMARY
---	---	--

Agriculture, aquaculture and fishing

- Approved *GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022*, with an effective date of 1 January 2024 and subject to the proposed changes agreed with the GSSB.

Labor

- Approved the GRI Topic Standard Project for Labor – Draft project proposal.

Q3 2022

7 July AGENDA / SUMMARY	15 September AGENDA / SUMMARY
---	---

Labor

- Approved the final project proposal. The proposed timeline is expected to be 25 months.
- Approved the proposed members for the technical committee.
- Launched a call for experts to join the advisory group to support the technical committee.

Work Program

- Discussed the preparation of the draft GSSB Work Program 2023-2025 and the key priority areas: the review of existing Topic and Sector Standards; the development of new Topic and Sector Standards; a research program to support the development of Standards; cooperation with other partners; and translations.

Q4 2022

18-19 October AGENDA / SUMMARY	17 November AGENDA / SUMMARY
--	--

Work Program

- Approved the draft GSSB Work Program 2023-2025.
- Approved revised list of prioritized sectors.

Financial services

- Approved the decision that one financial services project will cover banking, insurance, and capital markets with a proposed timeline of approximately 30 months.
- Approved the draft project proposal.

Biodiversity

- Approved the exposure draft.

Climate

- Approved draft project proposal.

Labor

- Approved the list of proposed experts for the advisory group.

GSSB members and constituencies

2020

- Judy Kuszewski - *Chair*
- Robyn Leeson - *Vice-Chair*
- Loredana Carta - *Labor*
- Peter Colley - *Labor*
- Evan Harvey - *Investment institution*
- Kirsten Margrethe Hovi - *Business enterprise*
- Bruce Klafter - *Business enterprise*
- Vincent Kong - *Business enterprise*
- Corli le Roux - *Mediating institution*
- Joseph Martin - *Business enterprise*
- Tung-Li Mo - *Civil society organization*
- Jennifer Princing - *Business enterprise*
- Gustavo Sinner - *Mediating institution*
- Kenton Swift - *Civil society organization*
- Rama Krishnan Venkateswaran - *Investment institution*
- Michel Washer - *Business enterprise*

2021

- Judy Kuszewski - *Chair*
- Robyn Leeson - *Vice-Chair*
- Loredana Carta - *Labor*
- Peter Colley - *Labor*
- Giulia Genuardi - *Business enterprise*
- Evan Harvey - *Investment institution*
- Vincent Kong - *Business enterprise*
- Corli le Roux - *Mediating institution*
- Joseph Martin - *Business enterprise*
- Jennifer Princing - *Business enterprise*
- Kim Schumacher - *Civil society organization*
- Gustavo Sinner - *Mediating institution*
- Kenton Swift - *Civil society organization*
- Rama Krishnan Venkateswaran - *Investment institution*
- Michel Washer - *Business enterprise*

2022

- Judy Kuszewski - *Chair*
- Robyn Leeson - *Vice-Chair*
- Loredana Carta - *Labor*
- Peter Colley - *Labor*
- Giulia Genuardi - *Business enterprise*
- Evan Harvey - *Investment institution*
- Vincent Kong - *Business enterprise*
- Corli le Roux - *Mediating institution*
- Joseph Martin - *Business enterprise*
- Anna Nefedova - *Mediating institution*
- Jennifer Princing - *Business enterprise*
- Kim Schumacher - *Civil society organization*
- Gangaa Charan Sharma - *Business enterprise*
- Kenton Swift - *Civil society organization*
- Rama Krishnan Venkateswaran - *Investment institution*
- Michel Washer - *Business enterprise*



PO Box 10039
1001 EA Amsterdam
The Netherlands

www.globalreporting.org