



GSSB summary of the virtual call held on 26 February 2026

Approved by the GSSB on 19 March 2025

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1 Participants

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	Mediating institution
Deborah Ng	Investment institution
Igazeuma Okoroba	Business enterprise
Felipe Martinez Rodriguez	Business enterprise

3 Apologies:

Name	Constituency
Giulia Genuardi	Business enterprise
Galya Tsonkova	Business enterprise

4 In attendance from GRI:

Name	Position
Bastian Buck	Chief Standards Officer
Peter Dawkins	Senior Manager Standards
Claire Dugan	Senior Manager Standards
Gillian Balaban	Governance & Board Liaison

5 List of abbreviations

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

6 Decisions and action items

7 The GSSB resolved to approve the following:

GSSB Decision	Item number
2026.01	Item 02 – GRI Sector Standard Project for Financial Services – Update regarding technical committee members

8 Action items for consideration are as follows:

Action items	
Session 1	N/A

9 Session 1: Welcome to meeting

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

13 Chief Standards Officer, Bastian Buck, presented an overview of ‘Action Register’ items in terms of
14 what is completed or ongoing. The status of the ‘Global systems paper’ should be corrected and
15 marked as ‘completed’. The amendment to the ‘Global systems paper’ presented at the November
16 2025 meeting (Item 14) was shared with the Communications Team in December. However, it was
17 not shared with the GSSB. The draft of this paper, including the amendment, will be shared with the
18 GSSB. The final version, which includes visuals, is still pending with the Communications Team. An
19 update on progress will be provided in the next GSSB meeting.

20 Senior Manager Standards, Claire Dugan, presented Item 02 – [GRI Sector Standard Project for](#)
21 [Financial Services – Update regarding technical committee members](#) for GSSB approval.

22 Session 2: GRI Sector Standard 23 Project for Textiles and Apparel – 24 PCP results

25 Senior Manager Standards, Peter Dawkins, presented a summary of the public comment period
26 (PCP) engagement and feedback received on the exposure draft of the GRI Sector Standard for
27 Textiles and Apparel. The following are the main points of discussion between the GSSB and the
28 Standards Team (ST):

- 29 • Engagement in this PCP was similar to previous Sector Standards, such as mining, which
30 had a total of 93 respondents, indicating consistent participation levels.
- 31 • The ST manually reviewed all public comments, categorizing them and splitting multi-theme
32 comments into separate paragraphs to inform and track revisions, as well as communicate
33 changes to the working group (WG).
- 34 • Private feedback was received from five respondents, which was incorporated into the Sector
35 Standard but not formally recorded as part of the PCP.
- 36 • The GSSB asked whether any respondents had conflicts of interest, such as consultants
37 working for manufacturing companies. The ST was satisfied with the diversity and quality of
38 stakeholder responses, noting that feedback was generally positive and constructive, often
39 aimed at strengthening reporting, including from consultants.
- 40 • The ST explained that the webinars conducted as part of the PCP included Q&A sessions
41 and featured guest speakers from different jurisdictions, ensuring that feedback reflected local
42 contexts and helping stakeholders understand the draft before submitting their comments.
- 43 • Feedback categorized as 'insufficient reporting' represented about 20% of all PCP comments
44 and indicated a desire among respondents to strengthen reporting requirements. The ST
45 noted that the exposure draft partially took a conservative approach on feasibility, particularly
46 for smaller organizations, but respondents emphasized the need for more reporting across
47 the value chain, which led to either revised or new disclosures in the draft, including total
48 production volumes and breakdowns by metrics such as age and gender in supply chain
49 reporting.
- 50 • Several GSSB members asked what the PCP's feedback on the feasibility and insignificant
51 reporting means for the final version of the Sector Standard. The ST explained that the main
52 feasibility challenges were related to collecting supply chain data when organizations source
53 from suppliers. The PCP's feasibility feedback indicated that some organizations would need
54 to report on thousands of suppliers, and the WG agreed that reporting should focus on the
55 most significant impacts of, or higher risk of incident suppliers, allowing smaller organizations
56 to prioritize relevant areas beyond Tier 1.
- 57 • One GSSB member questioned why labor topics received fewer PCP comments than
58 environmental topics, particularly from Africa and Latin America. The ST explained that
59 employment practices are often well-established in regulations and covered by new or revised
60 existing GRI Topic Standards, whereas newer environmental topics, such as the circular
61 economy, have generated greater feedback as they are less developed for the sector. A
62 GSSB member noted that some PCP respondents may represent multiple organizations,
63 suggesting their reach may be broader than individual comments, but another member added
64 that labor-related issues are still evolving and called for broader stakeholder engagement in
65 these topics and underrepresented areas in the future.

66 **Session 3: Any other business and**
67 **close of public sessions**

68 No other business was raised, and the Chair closed the public meeting at 13.30 Central European
69 Time (CET).