



Item 01 – Draft summary of the GSSB meeting held on 1 June 2026

For GSSB approval

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| Date | 03 July 2026 |
| Meeting | 16 July 2026 |
| Description | This document presents the summary of the GSSB meeting held on 1 June 2026 |

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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1 Participants

2 Present:

| Name | Constituency |
|----------------------------------|--|
| Susanne Stormer | Chair, Civil Society Organization & Academia |
| Jeff Robertson | Vice-Chair, Business Enterprises |
| Tomoo Machiba | Vice-Chair, Service Providers |
| Rebecca Coriat | Investment & Financial Institutions |
| Chulendra De Silva | Service Providers |
| Isidora Diaz Heredia | Business Enterprises |
| Yan Dong | Civil Society Organization & Academia |
| Zuzanna Muskat Gorska | Labor |
| Anne Lindsay | Labor |
| Deborah Ng | Investment & Financial Institutions |
| Igazeuma Okoroba | Business Enterprises |
| Felipe Martinez Rodriguez | Business Enterprises |
| Galya Tsonkova | Business Enterprises |

3 Apologies:

| Name | Constituency |
|--------------------|---------------------------------------|
| Charles Cho | Civil Society Organization & Academia |

4 In attendance from GRI:

| Name | Position |
|-----------------|----------------------------------|
| Bastian Buck | Chief Standards Officer |
| Harold Pauwels | Director Standards |
| Izzy Ensor | Senior Manager Standards |
| Gillian Balaban | Governance & Board Liaison |
| Jessica Hardy | Chief of Staff & Governance Lead |

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 |
|---------------|--|
| 2026.09 | Item 01 – Draft summary of the GSSB meeting held on 23 April 2026 |
| 2026.10 | Item 03 – GRI Topic Standard Project for Labor – GRI 106: Significant Changes for Workers 2027 – Final draft, with an effective date of [to be determined] |
| 2026.11 | Approve that re-exposure of the GRI 106: Significant Changes for Workers 2027 is not needed |
| 2026.12 | Item 05 – GRI Topic Standard Project for Labor – GRI 107: Working Parents and Caregivers 2027 – Final draft, with an effective date of [to be determined] |
| 2026.13 | Approve that re-exposure of the GRI 107: Working Parents and Caregivers 2027 is not needed |
| 2026.14 | Approve the withdrawal of the GRI 402: Labor/Management Relations 2016 by [to be determined] |

8 Action items for consideration are as follows:

| Action items | |
|--------------|-----|
| N/A | N/A |

9 Session 1: Welcome to meeting

10 The Global Sustainability Standards Board (GSSB) Chair, Susanne Stormer (henceforth the Chair),
11 welcomed the GSSB. A quorum was established and the Chair presented an overview of the meeting
12 agenda. The GSSB approved the 23 April 2026 GSSB meeting summary. The Chair provided an
13 overview of the action register and an update on the policy submissions.

14 Session 2: Topic Standards Project 15 for Labor

16 The GSSB reviewed and discussed the two new labor Standards, GRI 106: Significant Changes for
17 Workers and GRI 107: Working Parents and Caregivers. Harold Pauwels, Director Standards, noted
18 that 11 labor Standards were to be updated, with these as the first two for the GSSB's approval. Izzy
19 Ensor, Senior Manager, Standards, provided an overview of the proposed Standards. She discussed
20 the project objectives, the TC and advisory group, as well as an outline of the overview of the labor
21 Standards for approval and an overview of the timeline.

22 GSSB members' key discussion focused on the following:

- 23 • The extent to which organizations should report on impacts affecting non-employee workers,
24 such as contractors, agency workers, and freelancers.
- 25 • Whether reporting should better recognize positive outcomes from organizational changes,
26 not only negative impacts.
- 27 • How organizations can support workers through transitions by providing notice periods and
28 other protections beyond legal minimums.
- 29 • How to encourage actual use of parental and caregiver leave, rather than simply reporting
30 leave entitlements.
- 31 • The importance of protecting employees returning from leave and preventing view of family
32 structures and caregiving.
- 33 • Questions about stakeholder engagement, regional participation, and whether consultation
34 feedback adequately reflected business perspectives.

35 Harold Pauwels, Director Standards, explained that although the standards would be available on the
36 GRI website, the formal publication would be paused until 2027. Bastian Buck, Chief Standards
37 Officer, summarized the steps taken to show adherence to due process for the Standards.

38 The GSSB approved the above resolutions relating to both GRI 106 and GRI 107.

39 **Session 3: Any other business and** 40 **close of public sessions**

41 No other business was raised, and the Chair closed the public meeting at 14:26 Central European
42 Summer Time (CEST).