gssbsecretariat@globalreporting.org

Item 01 – Draft summary of the GSSB meeting held on 19 November 2026

For GSSB approval

Date	26 November 2026
Meeting	10 December 2026
Description	This document presents the summary of the GSSB meeting held on 19 November 2026

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.

© GRI 2026

Contents

Participants....3
List of abbreviations....3
Decisions and action items....4
Session 1: Welcome to meeting....4
Session 2: Any other business and close of public sessions....4

This document does not represent an official position of the GSSB

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
Charles Cho	Civil Society Organization & Academia
Rebecca Coriat	Investment & Financial Institutions
Chulendra De Silva	Service Providers
Isidora Diaz Heredia	Business Enterprises
Yan Dong	Civil Society Organization & Academia
Anne Lindsay	Labor
Zuzanna Muskat Gorska	Labor
Anna Nefedova	Service Providers
Deborah Ng	Investment & Financial Institutions
Igazeuma Okoroba	Business Enterprises
Felipe Martinez Rodriguez	Business Enterprises
Galya Tsonkova	Business Enterprises

3 Apologies:

Name	Constituency
Susanne Stormer	Chair, Civil Society Organization & Academia
Anne Lindsay	Labor

4 In attendance from GRI:

Name	Position
Bastian Buck	Chief Standards Officer
Peter Dawkins	Senior Manager Standards
Harold Pauwels	Director Standards
Gillian Balaban	Governance & Board Liaison
Jessica Hardy	Chief of Staff & Governance Lead

This document does not represent an official position of the GSSB

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

Decisions and action items

The GSSB resolved to approve the following:

GSSB Decision	Item number
2026.32	Item 02 – GRI Sector Standard Project for Textiles and Apparel – Final draft
2026.33	Item 02 – Re-exposure of *GRI 15: Textiles and Apparel 17* is not needed.

Action items for consideration are as follows:

Action items	
Session 1	N/A

Session 1: Private session

As this was a private session, no summary was taken.

Session 2: Welcome to meeting

The Global Sustainability Standards Board (GSSB) Co-Vice Chair, Jeff Robertson (henceforth the Co-Vice Chair), welcomed the GSSB. The Co-Vice Chair presented an overview of the meeting agenda. A quorum was established. Bastian Buck, Chief of Standards, provided an update on GRI's policy submissions, including GRI's public response to the EFRAG consultation on the ESRS for non-EU companies (ESRS 4A). The Co-Vice Chair highlighted that 97% of the disclosures in the draft are fully or partially covered by the GRI Standards and emphasized the importance of building on existing reporting practices. GRI has also advocated for qualifying voluntary reporting to be recognized in meeting future EU reporting requirements.

This document does not represent an official position of the GSSB

Session 3: Sector Standard Project for Textiles and Apparel

Peter Dawkins, Senior Manager Standards, presented the final drafts of *GRI 15: Textiles & Apparel Sector* for approval. The presentation summarized updates made following the public comment

period, including refinements to disclosures and guidance related to supply chains, water and effluents, chemical use, materials, waste and circular economy, and procurement practices.

The GSSB discussed the level of detail introduced following public consultation, alignment with existing industry initiatives and the potential implications for other GRI Topic Standards. It was clarified that the revisions largely elaborate on disclosures already included in the exposure draft and do not introduce new likely material topics. Members also discussed the relevance of extended producer responsibility and the flexibility provided to organizations in assessing supply chain impacts.

The proposed effective date is 1 January 2029, with an opportunity for earlier adoption.

As part of the approval process, Bastian Buck, Chief of Standards, confirmed that the required due process steps had been followed throughout the development of the standard. The GSSB unanimously approved Item 02. Members also unanimously agreed that the changes did not warrant re-exposure. The standard will proceed to DPOC approval, with a launch anticipated in April 2027.

Session 4: Update Implementation 2026 and Proposed Project Schedule 2026-2027

Following the handover from Jeff Robinson, Co-Vice Chair Tomoo Machiba chaired this session. He invited Bastian Buck, Chief of Standards, to present the proposed GSSB Work Program for 2026-2028 and the 2027 Project Schedule. He outlined the implications of changes in organizational capacity and available resources for the sequencing of standard-setting activities.

He explained that the focus for 2027 will be on completing existing projects, with activities staged rather than progressed in parallel. Key priorities include completing the labor disclosures project, advancing the pollution project and continuing work on the food and beverage Sector Standard. Work on economic impacts has been paused due to funding and capacity constraints.

Members discussed project funding, the prioritization of future standard-setting activities, the need for guidance on impacts, risks, and opportunities, and the potential for additional work on artificial intelligence (AI). Bastian Buck clarified that new projects will require additional funding and available capacity, and that future projects will be brought to the GSSB for prioritization.

Members also highlighted the importance of exploring how AI can improve the efficiency of standard-setting activities, while ensuring appropriate attention to ethical use, quality and credibility.

The Standards Team will consider members' feedback and revise the Work Program and 2027 project schedule for consideration and approval at the December GSSB meeting.

The document does not represent an official position of the GSSB

Session 5: Any other business and close of public sessions

No other business was raised, and the Co-Vice Chair closed the public meeting at 13:46 Central European Time (CET).

This document does not represent an official position of the GSSB