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Item 04 – GSSB Work Program 2026- Public Comment Feedback

For GSSB information

Date	9 October 2026
Meeting	16 October 2026
Description	This paper sets out the public comment feedback received from: 1. Australian Red Cross/RMIT University dated 26 March 2026 2. DCAF– Geneva Centre for Security Sector Governance dated 26 March 2026 3. Deloitte Touche Tohmatsu Limited dated 26 March 2026 4. Durai Raja dated 27 March 2026 5. World Heritage Animal Genomic Resources (WHAGR) dated 26 March 2026

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26 March 2026

Attn: GSSB Secretariat
Global Sustainability Standards Board
By email: gssbsecretariat@globalreporting.org

Re: Draft Global Sustainability Standards Board Work Program 2026-2028, and the integration of international humanitarian law and conflict sensitivity into Global Reporting Initiative Standards

Dear Global Sustainability Standards Board,

We welcome the opportunity to comment on the Draft Global Sustainability Standards Board (GSSB) Work Program 2026–2028.

Australian Red Cross and the RMIT University make this submission jointly, reiterating and updating the recommendations made with the International Committee of the Red Cross (ICRC) in relation to the GSSB's 2023–2025 Work Program. This earlier submission, which provides an overview of international humanitarian law, conflict sensitivity, and their relevance to businesses, is annexed to, and forms part of, this submission.

We commend the GSSB for its continued commitment to strengthening sustainability reporting. In particular, we commend the GSSB for the adoption of "Conflict-Affected and High-Risk Areas" as a likely material topic in the GRI Mining Sector Standard released in 2024. With 2026 the first operative year of this Standard, the GSSB will be pleased to note that several mining companies have enquired about reporting against this new material topic, including what it means for their business reporting on their adherence to international humanitarian law (GRI 14.25.1).

As organisations with expertise in international humanitarian law and responsible business conduct in conflict affected and high-risk areas, Australian Red Cross and RMIT University strongly encourage the GSSB to ensure that the reporting expectations of businesses operating in those contexts are meaningfully incorporated into this and future work programs, as well as throughout the GRI Standards.

In February 2026, the ICRC noted that '(w)orldwide, the number of armed conflicts has more than doubled in the last 15 years, with around 130 active conflicts at the start of 2026'. Since our earlier submission in 2023, the global operating environment has similarly become increasingly complex. Businesses operating in previously stable environments now face conflict-related disruptions, while demand for critical minerals and other resources is increasing business activity in conflict affected and high-risk areas.

Businesses continue to grapple with complex questions about their rights and obligations under international humanitarian law and the heightened risks of contributing to serious human rights and humanitarian law violations in these contexts. Yet, as our work with companies has consistently shown, most companies lack the necessary knowledge, tools, and legal clarity to navigate these complexities and operate in these contexts responsibly.

This reinforces the urgent need for clear reporting expectations for companies operating, or with supply chains, in conflict affected and high-risk areas, and greater support and guidance to meet these reporting expectations. We therefore reiterate and build on the recommendations made in our earlier submission.

1. **We endorse the suggestion in the draft GSSB Work Program 2026-2028 that the topic of conflict-affected and high-risk areas be included in the project revising and updating several Topic Standards, including the GRI 410: Security Practices (Line 72, Page 6).**

2. **We wholeheartedly support the recommendations made in 'Security, Conflict, and Sustainability: Strengthening the GRI Sustainability Standards for Corporate Reporting on Conflict-Affected and High-Risk Areas' Report** (the DCAF-ICRC-RMIT 2024 Report), produced by the Geneva Centre for Security Sector Governance, the International Committee of the Red Cross and RMIT University.

In that regard, we make the following recommendations.

a) **Prioritise the development of a dedicated new Topic Standard on Conflict-Affected and High-Risk Areas**

We strongly recommend that the GSSB include in its workplan the development of a dedicated Topic Standard on "Responsible Business Conduct in Conflict Affected and High-Risk Areas", which relates to the unique legal obligations and risks that apply in armed conflict settings and incorporates international humanitarian law and conflict sensitivity considerations.

Given the increasing global prevalence of conflicts and the growing exposure of multinational supply chains to conflict-affected environments, we believe this is both timely and critical.

Such a Topic Standard could provide companies with a practical, comprehensive framework to assess, report on, and address conflict specific risks, while signalling to investors and stakeholders that international humanitarian law and conflict sensitivity considerations are essential to responsible business conduct. A Topic Standard of this nature would fill a substantive gap in the GRI system. It would support companies to meet international humanitarian law-informed heightened human rights due diligence expectations in such contexts, improve consistency and comparability in reporting by businesses exposed to conflict related risks, and align GRI reporting with international expectations and evolving regulatory landscapes.

The DCAF-ICRC-RMIT 2024 Report suggests a template of what such a standalone Conflict-Affected and High-Risk Area Standard could resemble, and this template is available here. This template could by further developed by the GSSB and shared for robust public consultation, enabling stakeholders to contribute to its development and fostering a shared sense of ownership that supports future uptake and compliance.

b) Embed international humanitarian law considerations across the GRI Standards, including in the Universal Standards

If the Universal Standards are to be revised in this workplan (Line 139, Page 8), we recommend that the GSSB consider referencing international humanitarian law and conflict sensitivity considerations explicitly within GRI 1–3. This could clarify that international humanitarian law forms part of the legal landscape that companies must consider when operating in, or in relation to, conflict affected and high-risk areas. It would also signal that conflict-related impacts should be considered in materiality assessments as well as the importance of international humanitarian law compliance and conflict sensitive reporting at a foundational level.

As noted above, we strongly support the Draft Work Program's indication that 'conflict affected and high-risk areas' could be included in the project scope of a Topic Standard revision project covering *GRI 410: Security Practices 2016; GRI 411: Rights of Indigenous Peoples 71 2016, and GRI 413: Local Communities 2016* (Line 72, Page 6).

Furthermore, we urge the GSSB to ensure that international humanitarian law and conflict-sensitivity considerations are integrated across revisions of any and all GRI Standards, and in the development of new GRI Sector Standards, particularly those sectors with known exposure to conflict. Embedding these considerations would strengthen sector-specific reporting and support responsible business practice.

We stand ready to support the GSSB in this work, and to support companies working to implement and report on these Standards.

We note the GSSB's commitment to supporting the implementation of the GRI Standards (Line 166, Page 9). Similarly, we would welcome the opportunity to support the GRI Secretariat and the GSSB in integrating international humanitarian law and conflict-sensitivity across the GRI Standards and to provide support to organisations working to implement and report on these Standards.

Increasing corporate literacy in this area reduces legal, operational, and reputational risk while contributing to the protection of conflict affected communities. To enhance implementation of GRI Standards relating to operations in conflict affected and high-risk areas, and further to the development of materials that support the interpretation and application of the GRI Standards, we strongly encourage the GSSB to provide greater support for business education and training on international humanitarian law.

The rising number and complexity of armed conflicts worldwide underscores the urgent need for clear, consistent, and practical reporting expectations for companies operating in, or in relation to, conflict affected and high-risk areas. A sustainability reporting framework that does not incorporate international humanitarian law and conflict sensitivity considerations is effectively incomplete. We strongly encourage the GSSB to seize this strategic opportunity within its 2026–2028 Work Program to integrate these critical considerations.

Thank you for considering our submission.

Yours sincerely,

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6 February 2023

Attn: GSSB Secretariat
Global Sustainability Standards Board

By email: gssbsecretariat@globalreporting.org

Dear Global Sustainability Standards Board

Re: Public Comment GSSB Work Program 2023-2025
The integration of international humanitarian law and armed conflict sensitivity into GRI Standards

We welcome this opportunity to submit to the Global Sustainability Standards Board (GSSB) our comments on the draft GSSB Work Program 2023-2025, specifically Consultation Annex 2 regarding the development of new Topic Standards (pages 27-29). Australian Red Cross, RMIT University and the International Committee of the Red Cross (ICRC) wholeheartedly welcome the references to international humanitarian law (IHL) and conflict sensitivity into the draft GSSB Work Program 2023-2025, and encourage their greater integration into the GSSB's activities.

We encourage the GSSB to not only consider the importance and relevance of IHL and conflict sensitivity when revising existing standards, but to prioritise these topics when developing new GRI standards. Indeed, we recommend the development of a stand-alone conflict sensitivity and IHL standard.

The undersigned are well-placed to offer these comments and recommendations. Australian Red Cross and RMIT University have engaged in a multi-year collaboration engaging the Australian and global corporate community on the relevance of IHL to business and developing guidance and educational resources. The ICRC, considered 'custodians of IHL', draws on decades of constructive dialogue with State and non-State actors, including companies, in armed conflict situations.

It is our shared assessment that businesses with operations in, or connections to, conflict-affected areas are not sufficiently equipped with the knowledge and tools they need to respond to the specific risks that arise in conflict contexts, for instance the implementation of heightened human rights due diligence. Further, we have found there is a lack of awareness among businesses of the unique rights, protections and responsibilities that flow directly from IHL – *the* legal framework that regulates armed conflict.

IHL and conflict sensitivity in reporting

An IHL/conflict sensitivity GRI standard would respond to a clear need within the responsible business sector. How to engage in armed conflict situations is a major "sustainability/ESG" question confronting many companies, and one which the war in Ukraine has certainly brought to the fore. Many responsible companies are seeking frameworks and responses to manage their engagement with conflict situations.

A GRI standard would not only provide a practical framework to report (and act) on IHL and conflict sensitivity, but would provide a powerful signal to investors and the entire ESG community that this issue of armed conflict should be prioritised in their sustainability reporting and considerations. Doing so would also echo the United Nations Guiding Principles on Business and Human Rights that call for a focus on conflict-affected areas, as it is there that the most egregious human rights abuses occur. It would also build on existing legal obligations such as those under the US Dodd-Frank and EU Conflict Minerals Regulation, which are intended to mitigate corporate harms in conflict zones. However, GRI standards could go beyond the limited reporting requirements of these laws, for instance by applying to all sectors and range of activities that impact conflict-affected communities, not just those related to the extraction of natural resources.

Commendably, the GSSB and GRI have been willing to lead on providing industry human rights reporting frameworks, and keep its standards up to date with various governance requirements for industry, including GRI 412 on human rights assessment and ensuring alignment with the UN Guiding Principles on Business and Human Rights and OECD Guidelines on Multinational Enterprises.

The GRI has independent standards on child labour, security practices, indigenous peoples, and non-discrimination. The addition of an IHL/conflict sensitivity standard would continue this practice, and reinforce the GRI's position as a leader in providing human rights reporting frameworks and guidelines that are responsive to both business needs and emerging governance requirements. In the interim, guidance for reporting entities on how and where IHL and conflict sensitivity could be incorporated into existing standards is recommended.

What are IHL and conflict sensitivity?

IHL – also known as the laws of war or the law of armed conflict – is the specialist body of law that regulates situations of armed conflict. Its fundamental aim is to limit suffering in war by protecting persons who are not taking part in the fighting (such as civilians, wounded soldiers and prisoners of war) and regulating the means and methods of warfare, including particular types of weapons.

Importantly, IHL is not the same as human rights law. The two sets of international law are complementary and both strive to protect the lives and dignity of individuals, but they are also distinct, contained in different treaties and have developed separately over time. In situations of armed conflict, additional legal obligations arise under IHL – adding to, and in some

circumstances replacing, the rules and principles of human rights law – extending responsibilities to anyone with a close connection to the conflict, including companies and their personnel.

Failure to comply with IHL may translate into criminal and civil liabilities. In the most serious cases of IHL violations, companies and associated individuals may face war crimes charges and prosecutions. There have been, and continue to be, high profile prosecutions and investigations of corporate involvement in war crimes in several jurisdictions, including France and the United States.

A conflict sensitive approach emphasises effectively preventing, managing and addressing conflict, including by seeking to understand conflict dynamics and related risks. Companies conduct a conflict sensitivity analysis to identify how they relate to these dynamics and how to avoid causing, exacerbating or driving conflict.

The relevance of IHL and conflict sensitivity to business

It is globally recognised that businesses operating in conflict-affected areas – as well as those with supply chains, partners or customers in these environments – face heightened risks of involvement in serious violations of human rights and humanitarian law. Additionally, businesses may unintentionally contribute to the grievances and drivers of conflict. This includes unique risks under IHL, as distinct from more commonly understood human rights-related risks. For example:

- Committing or being complicit in **pillage**, that is, acquiring property or natural resources without the freely given consent of the owner;
- Criminal liability risks relating to **military occupation**, for example involvement, participation or assistance in settling civilians in occupied territories, and maintaining or developing settlements;
- Committing or being complicit in the **forced displacement of**, **or attacks on, civilians** for a reason relating to armed conflict; and
- Losing the **protected civilian status** afforded to businesses by failing to carefully manage their operations, personnel and connections to the ongoing armed conflict, thus becoming a **potential military objective** (for instance, when company security providers engage in hostilities).

Recommendations

Respect for IHL is a crucial facet of achieving responsible business conduct in conflict-affected areas and in helping to safeguard the lives and dignity of the local communities affected. It is our hope that continued commitment from the GSSB to consider and integrate IHL into GRI standard setting will further global efforts to see the adoption of genuinely conflict-sensitive approaches to business in conflict-affected areas, while also strengthening the quality offerings of the GRI. With this in mind, we reiterate our initial recommendations:

- **IHL/conflict sensitive-specific standard:** first, and foremost, the development of a topic-specific standard on IHL and armed conflict, with corresponding reporting guidance.
- **Gap analysis of existing GRI standards and guidance**: an assessment of existing GRI standards and guidance to identify potential areas for IHL and conflict sensitivity inclusion in reporting; and
- **Education/training in IHL:** support for the enhancement of education and training in IHL and conflict sensitivity among businesses.

Conclusion

The ongoing conflict in Ukraine, and corporate responses to it, have highlighted the need for greater corporate awareness of business risks and responsibilities, and the legal protections afforded to business actors, under IHL. Beyond Ukraine, the impact of armed conflicts – from Myanmar to Yemen, Mali, Afghanistan and many more – continues to be felt by individuals, communities and the environment across the globe. It is clear that all societal actors have a role to play in minimising human suffering in such situations. Indeed, there is a need and an opportunity for the GSSB to take up this responsibility.

A 'Human Rights Standard' for responsible business reporting, which does not include mention of IHL or conflict sensitivity is, in our opinion, incomplete. A GRI topic standard, and a navigation document or some other form of reporting guidance on IHL, must be introduced in order to comprehensively assess corporate impact and guide their behaviour in conflict contexts. Australian Red Cross, RMIT University and the ICRC would welcome the opportunity to support or assist in the development of such an initiative.

Yours sincerely,

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List of relevant resources (written or edited by the undersigned)

- Australian Red Cross and RMIT University, *Doing Responsible Business in Armed Conflict: Risks, Rights and Responsibilities* (June 2020) https://www.redcross.org.au/getmedia/7ef922ac-7360-4bd9-97f9-fb9517547eba/Doing-Responsible-Business-in-Armed-Conflict-final-publication-WEB.pdf.aspx

- Australian Red Cross and RMIT University, *Seven Indicators of Corporate Best Practice in International Humanitarian Law* (January 2021) https://www.redcross.org.au/getmedia/7a742c8c-e184-4c0b-9146-ae4e2edef8bc/7-indicators-of-corp-best-prac-FINAL-2021.pdf.aspx

- Geneva Centre for Security Sector Governance, International Committee of the Red Cross, and Geneva Center for Business and Human Rights, *Addressing Security and Human Rights Challenges in Complex Environments: A Practical Toolkit* (2022) https://securityhumanrightshub.org/toolkit/a-practical-toolkit.pdf

- Jonathan Kolieb, 'Don't forget the Geneva Conventions: achieving responsible business conduct in conflict-affected areas through adherence to international humanitarian law,' *Australian Journal of Human Rights* (2020) Vol. 26:1, 142-164. https://doi.org/10.1080/1323238X.2020.1792137

- Fauve Kurnadi and Jonathan Kolieb, 'The importance of the laws of war to companies', *The Laws of War Blog*, Australian Red Cross (2021) https://www.redcross.org.au/stories/ihl/the-importance-of-the-laws-of-war-to-companies/

- Australian Red Cross and RMIT University, *War, Law and Business: A Module on IHL for Future Business Leaders* (an interactive, online training module on IHL for business) (2021) https://ihl.redcross.org.au/

Attn: GSSB Secretariat

Global Sustainability Standards Board

By email: gssbsecretariat@globalreporting.org

Geneva, 26 March 2026

Subject: Public Comment GSSB Work Program 2026-2028:

Integration of responsible security management, conflict sensitivity, and respect for International Humanitarian Law (IHL) into Global Reporting Initiative Standards

Dear Global Sustainability Standards Board,

DCAF - Geneva Centre for Security Sector Governance (DCAF) welcomes the opportunity to comment on the Draft Global Sustainability Standards Board (GSSB) Work Program 2026–2028.

DCAF is a Swiss-based international foundation dedicated to improving the security of States and their people within a framework of democratic governance, the rule of law, respect for human rights, and gender equality. Since 2012, DCAF has partnered with the International Committee of the Red Cross (ICRC) to promote responsible business conduct and respect for the security, rights and dignity of local communities as described here: https://securityhumanrightshub.org/.

Background and rationale:

In an era of escalating global volatility, the surge in conflicts and crises has fundamentally reshaped the global business environment and corporate risks. For all companies operating in fragile environments regardless of sector, integrating responsible security management, conflict sensitivity, and International Humanitarian Law (IHL) into due diligence processes is no longer optional—it is a baseline requirement for genuine corporate accountability and resilient value chains. The Global Reporting Initiative is already proving its leadership in strengthening corporate sustainability reporting requirements on these elements:

- GRI 3: Material Topics 2021 references conflict and security to support companies in determining their most significant impacts on the economy, environment, and people, including impacts on their human rights.
- GRI 14: Mining Sector 2024 is the first Sector Standard to identify conflict-affected and high-risk areas (CAHRAs) as a material risk and sets a high standard for the industry by including disclosures on '14.25 Conflict-affected and high-risk areas' and '14.14 Security practices'. This inclusion highlights the significance of promoting respect for human rights and IHL within the mining sector. Moreover, the standard also emphasizes the interconnectedness of the thematics of security and CAHRAS. The final text underscores the significance of addressing security-related risks to communities, workers, and business operations.
- We also commend the GRI Sector Standards Project for Financial Services for integrating reporting expectations on responsible investment in CAHRAs for capital markets and the banking sector.

Recommendations to GSSB Work Program 2026-2028:

The following recommendations build on the previous consultation, submitted in February 2023 to the previous GSSB Workplan 2023-2025. Our recommendations are also reflected in the report jointly developed by DCAF, the International Committee of the Red Cros (ICRC), and Royal Melbourne Institute of Technology (RMIT University) 'Security, Conflict, and Sustainability: Strengthening the GRI Sustainability Standards for Corporate Reporting on Conflict-Affected and High-Risk Areas':

1. We strongly welcome the fact that the GSSB has planned to prioritize Local Community-Related Impacts for the 2026-2028 period and that GRI 410: Security Practices 2016, GRI 411 Rights of Indigenous Peoples 2016, and GRI 413: Local Communities 2016 are identified as integral to this project. We endorse the suggestion that the "topic of CAHRAs which has been highlighted in the development of Sector Standards and wider stakeholder feedback, could be included in the project scope" (line 72-73).
2. As part of Local Community-Related Impacts, we strongly recommend that the GSSB prioritizes the development of a new, standalone topic standard on "Responsible Business Conduct in Conflict-Affected and High-Risk Areas," that would effectively set out the disclosures and guidance for companies to report on security management, conflict sensitivity, and respect for IHL.

3. We recommend that the GSSB mainstream and embed responsible security, conflict sensitivity and IHL across the GRI Standards, including in the Universal Standards. More specifically, if the Universal Standards are to be revised in this workplan (Line 139), we recommend that the GSSB consider strengthening the references to responsible security, conflict sensitivity and IHL in GRI 1-3. Furthermore, we also strongly urge that the GSSB ensures that the GRI Sector Standards Project for Financial Services preserves the elements relevant to CAHRAs (namely the Sector Standard for banking and capital markets). We also wish to reiterate again that the Sector Standard for insurance should include CAHRAs due to the significant operations and relevance of the insurance industry in such contexts.

Conclusion: In today's volatile global landscape, financial transparency and environmental metrics are no longer sufficient to provide a complete picture of a company's impact. For businesses operating in complex or high-risk environments, the failure to adopt conflict-sensitive approaches and mismanagement of security pose existential risks—not only to local communities but to the companies' own operational viability and reputation. The GRI has a unique opportunity to lead the international landscape of standards and benchmarks by clarifying the expectations for companies on transparency and supporting companies to adequately implement due diligence obligations related to CAHRAs.

We remain available to support the GSSB in strengthening security and human rights in its standards. We thank you for consideration of our suggestions and remain at your disposal for any questions.



Alan Bryden

Head of Business and Security

DCAF- Geneva Centre for Security Sector Governance

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26 March 2026

Professor Carol Adams, *Chair*
Susanne Stormer, *Incoming Chair*
Global Sustainability Standards Board
Barbara Strozzilaan 101
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Dear Professor Adams and Ms Stormer

Global Sustainability Standards Board Work Program 2026-28

Deloitte Touche Tohmatsu Limited welcomes the opportunity to comment on the Global Sustainability Standards Board's (GSSB) Work Program 2026-28.

We acknowledge the role that the Global Reporting Initiative (GRI) has played in identifying sustainability impacts relevant to the economy, the environment and people, articulating how business relates to those impacts and developing terminology and disclosure requirements that can be implemented by entities.

As jurisdictions move to introduce mandatory, regulated reporting on sustainability matters, it is essential that the GSSB develop its Work Program reflective of that new dynamic. While some jurisdictions, such as in the European Union (EU), explicitly include a requirement to report on wider impacts to broader stakeholders, many are mostly focused on reporting to investors on sustainability-related risks and opportunities using the financial materiality lens and using or basing their requirements on the IFRS Sustainability Disclosure Standards issued by the International Sustainability Standards Board (IFRS Sustainability Disclosure Standards). Creation of a global baseline of consistent and comparable disclosure on sustainability-related drivers of value and risk is an essential priority for the effective operation of capital markets, which in turn, is critical for financial stability and economic growth. We consider therefore that supporting this move towards the global baseline should be the main strategic priority for the GRI and fully reflected in the GSSB work programme. Our high-level observations below are made in that light.

Topics

It is not clear to us what the case is for reviewing each standard that has been prioritised, or how the topics have been prioritised overall. We believe that the GSSB should only revise

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standards if there is a clear identified need for simplification, to enhance interoperability or to make essential clarifications.

The objective of enhancing interoperability with the IFRS Sustainability Disclosure Standards and the EU's European Sustainability Disclosure Standards (ESRS) has to be the main driver for any proposed revisions, in order to reduce duplication, and simplify and streamline the reporting ecosystem as a whole.

It would be helpful and appropriate, in our view, for the GSSB to help advance the thinking on the role of technology (including automation and generative AI). Technology is increasingly core to business through the development, delivery and use of products and services, and a major part of the value of many entities. It is important therefore to focus both on its positive and negative impacts for the economy, the environment and people, and this topic should be considered more broadly than in the context of customer privacy. We note the potential set out in the Work Program to build on the SASB Standard Software & IT Services and use it to develop broader cross-sector content. The pervasive nature of digitalisation has the potential to affect all topics in the GRI Standards. We therefore recommend provision of guidance in the existing topic standards - for example, in relation to standards on labour and employment - which may be quicker to develop and could offer effective support to preparers on how to incorporate material impacts of technology into their reporting.

Sectors

Sector-based content can provide important guidance to entities when identifying their impacts and support disclosure of more consistent and comparable information. We highlight that preparers who are required to apply the ESRS would likely benefit from sector-specific guidance from GRI to support their identification of material impacts and identifying entity-specific information.

We recommend the following as essential considerations:

- We emphasise the importance of using the SASB Standards as a starting point for the development of the GRI content, accepting that the topics and disclosure requirements in those standards are likely to be relevant to consideration of related impacts. This approach enhances interoperability and could help to speed up the development of new content.
- We highlight the risk of an overly granular approach to sector content. For example, in our response to the GSSB on the proposed financial services sector standards in May 2025, we noted that the proposed extensive granular quantitative disclosures would require extensive data collection and analysis by reporting entities, including extensive information on a wide range of matters from customers and investees. We

therefore expressed our concerns about the practicability of the proposals, in terms of cost to reporting entities and their customers and investees, and the availability of reliable methodologies and practices to help support high-quality, comparable measurement and disclosure. We consider this is an especially important factor if the GSSB proposes to strengthen the requirements on disclosure of sector content.

- We acknowledge the potential for compact sector standards. This would allow the GSSB to highlight topics and disclosures that are particularly critical to a sector's impacts, including on those impacts which would not likely be addressed already by existing topic standards. However, we suggest that the GSSB could consider the potential to develop (non-binding) application guidance as an alternative to compact standards, which could be quicker to develop and still provide important direction to preparers on impacts likely to be relevant to their sector(s).

Universal standards

The Work Program includes a proposal to consider strengthening the sector disclosure requirements in the GRI universal standards. If the GSSB decides to take this forward, we believe it is essential that the approach maintains and enhances the focus on material information, and does not lead to extensive and granular additional disclosure requirements.

We agree that the project on articulating the relationship between impacts, risks and opportunities is important and note that this could lead to a need for targeted enhancements to the GRI universal standards. Sustainability-related risks and opportunities may arise from an entity's impacts on the economy, the environment and people through its operations and value chain. This is a dynamic relationship – impacts that do not currently lead to risks and/or opportunities may evolve over time in a way that may affect the entity's future prospects. It is therefore essential that the GSSB recognises the necessity of the financial materiality filter to determine information relevant to the needs of investors, which would be material information for disclosures under the IFRS Sustainability Disclosure Standards, and develop its thinking and guidance to support a cohesive system in which reporting to investors on sustainability-related risks and opportunities is interoperable with reporting to wider stakeholders on broader impacts.

If the GSSB is considering making enhancements to the universal standards, we recommend that consideration is given to building out the content on the use of estimation and application of judgement, and the introduction of reliefs and proportionality mechanisms, given the complexity of obtaining data and measuring impacts, especially in the value chain. This would be helpful for enhancing interoperability provided the starting point for this is the content in IFRS S1 (such as reliefs on undue cost or effort).

Deloitte.

Guidance

We acknowledge the value of guidance and educational material to support preparers in high-quality application of standards.

We recommend that the GSSB develops guidance on the application of the fair presentation concept in the context of reporting on impacts to broader stakeholders. While fair presentation is a well-established concept in financial reporting, which has been extended to reporting to investors on sustainability-related risks and opportunities, it has not previously been applied to reporting to broader stakeholders on impacts. The assessment of impact materiality requires consideration of the entire value chain, evaluating impacts on all stakeholders, critically through the affected stakeholder lens. Further guidance is needed to explain how this assessment should be performed to identify all material information necessary to meet the needs of the intended users.

Consistent with our earlier comments, guidance on measurement, use of estimation and judgement, especially in relation to impacts in the value chain could also be helpful.

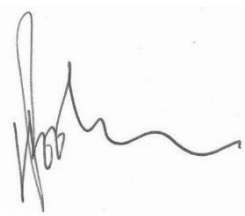
Collaboration

We welcome the commitment in the GSSB Work Program to collaborate with sustainability standards-setters and other relevant organisations in the reporting ecosystem to increase interoperability.

In view of the emerging system of mandatory sustainability reporting requirements, we highlight the importance of the GSSB leveraging its collaboration with others to support a strong and successful mandatory reporting system, complementing and contributing to its effectiveness.

Thank you for considering our comments. Should you have any questions regarding our response or wish to explore any recommendations further, please contact Veronica Poole in London at +44 (0) 20 7007 0884.

Yours sincerely



Veronica Poole
Deloitte Global IFRS and Corporate Reporting Leader
Deloitte Touche Tohmatsu Limited

Feedback on consultation

From: DURAI RAJA<durairaja.g.s@gmail.com> Friday 27/03/2026 20:11

To: GSSB Secretariat

Dear Team,

Please find my feedback below about the "**Draft GSSB Work Program 2026-2028**". Thanks.

1) The GSSB invites feedback on the proposed priorities outlined in the Draft GSSB Work Program 2026-2028. Please indicate whether you agree with the outlined priorities.

Agree with the below priorities defined as below.

GRI Topic Standards Project for Labor
GRI Topic Standards Project for Economic Impact
GRI Topic Standards Project for Pollution

2) Should you disagree with one or several of the outlined priorities, please provide an explanation.

No disagreement.

3) Should any other activities currently not covered by the Draft GSSB Work Program be prioritized? Please provide a rationale.

GRI 200 series activities covering economic performance, market presence, procurement practices, and anti-corruption activities can also be brought under priority.

4) In addition to the topics mentioned in Table 2, which other existing Topic Standards should the GSSB prioritize for review? Please provide a rationale.

GRI 200 series activities covering economic performance, market presence, procurement practices, and anti-corruption activities can also be brought under priority.

05) In addition to the topics mentioned in Table 2, which other topics should the GSSB prioritize for the development of new GRI Topic Standards during the period covered by the Work Program? Please provide a rationale.

GRI Topic Standards Project for Economic Impact can be considered as Economic dynamics are very much a happening thing with a lot of uncertainties.

Regards,

Durairaja



WORLD HERITAGE ANIMAL GENOMIC RESOURCES

WWW.WHAGRINSTITUTE.ORG

March 26, 2026

Subject: Public Comment — GSSB Work Program 2026-2028: Domesticated Animal Genetic Diversity

Dear GSSB Secretariat,

World Heritage Animal Genomic Resources submits this comment in response to the public consultation on the GSSB Work Program 2026-2028, following the Secretariat's invitation in its March 18, 2026 response to our earlier submission on GRI 101: Biodiversity 2024.
In that response, the Secretariat confirmed that GRI's materiality-based approach permits organizations to report on domesticated biodiversity where it is identified as material, and noted that sector-specific considerations could potentially be addressed through GRI 13: Agriculture, Aquaculture and Fishing 2022. We welcome the Secretariat's commitment to consider our white paper as input for future revisions.

We write now to make two recommendations for the GSSB Work Program 2026-2028.
First, domesticated animal genetic diversity should be included as a consideration in any revisions to GRI 13 — but it should not be confined there.

Our white paper argues that genetic concentration in livestock production is not an agriculture sector risk alone. It is systemic infrastructure risk that spans all sectors. The U.S. avian influenza crisis — 168 million birds affected, $1.8 billion in emergency response, 53% retail egg price increases, 80 trading partners imposing trade restrictions — was not contained within agriculture. It affected financial services through inflation and market volatility, insurance through claims exposure, retail through price spikes, trade through export restrictions across 80 partner nations, and government budgets through nearly $2 billion in emergency response.

GRI's materiality-based approach assumes organizations already understand which biodiversity impacts are significant. For domesticated animal genetic diversity, the evidence shows that corporate sustainability teams do not — because no disclosure standard, sector guidance, or metrics framework currently directs their attention to it. Any company whose operations or value chain depends on food system stability — which is effectively all of them — has a material exposure to this risk. GRI 13 is one appropriate home for sector-specific guidance, but the cross-sector nature of the risk means it should also be visible in GRI 101's broader biodiversity framework.

GRI 101 currently provides specific disclosures for wild species populations, ecosystem condition, habitat loss, and land use change. Carbon emissions have an entire dedicated standard. Domesticated animal genetic diversity — recognized under the same Kunming-Montreal Global Biodiversity Framework, tracked under the same SDG architecture, and confirmed as a systemic risk by the same IPBES assessments — has no equivalent recognition in any GRI disclosure. It is a category of biodiversity explicitly recognized across the global policy architecture — with its own SDG target, its own Kunming-Montreal Framework target, and its own FAO monitoring system — that a company can fully comply with GRI 101 and never encounter. These breeds represent a living genetic bank — carrying adaptive traits the global food system may urgently need but has not yet identified. That is precisely why their loss cannot be assessed retroactively. The reporting framework must make them visible before they are gone.

Second, the biocultural dimension of domesticated animal genetic diversity requires recognition beyond sector-level guidance.

Heritage breeds are not only genetic resources. They are bearers of cultural memory — embedded in ceremony, festival, visual art, and civic life across communities worldwide. IPBES defines biocultural diversity as the diversity exhibited by interacting natural systems and human cultures. The Kunming-Montreal Global Biodiversity Framework acknowledges that domesticated genetic resources are embedded within human stewardship systems. SDG 11.4 mandates the protection of cultural and natural heritage.

This dimension is not addressed through agriculture sector guidance alone. It intersects with cultural heritage, Indigenous rights, and community engagement — topics that span GRI's standards architecture. We recommend the GSSB consider how the biocultural value of domesticated animal genetic diversity can be reflected in future standards work, whether through GRI 101, GRI 13, or the broader framework of disclosures addressing cultural heritage and stakeholder engagement.

The Kunming-Montreal Framework explicitly targets the maintenance of genetic diversity within domesticated species under Target 4. SDG Target 2.5 tracks it through an internationally agreed indicator. The February 2026 IPBES Business and Biodiversity Assessment confirmed biodiversity decline as a systemic financial risk. GRI was designed to align with the Global Biodiversity Framework. These recommendations ask the GSSB to complete that alignment for a category of biodiversity the Framework explicitly recognizes.

UNEP-WCMC, which maintains the ENCORE tool used by TNFD and financial institutions to assess nature-related dependencies, has engaged directly with WHAGR following review of the paper, expressing alignment with its core argument and indicating openness to considering how domesticated animal genetic diversity is treated within its ecosystem services framework.

Our white paper, "The Blind Spot in Corporate Biodiversity Strategy," which the Secretariat has acknowledged receiving, provides the full evidence base. It has been reviewed by Professor Stephen J.G. Hall and Dr. Vera Klontza-Jaklová, and has been submitted to the TNFD Secretariat, the Biodiversity Credit Alliance, and the Nature Positive Initiative.

Thank you for the opportunity to contribute to this consultation.

Presented on behalf of WHAGR, it's board and advisory working groups,

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