



Item 01 – Draft summary of the GSSB meeting held on 16 July 2026

For GSSB approval

Date	3 September 2026
Meeting	17 September 2026
Description	This document presents the summary of the GSSB meeting held on 16 July 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
Charles Cho	Chair, 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
Anna Nefedova	Service Providers
Deborah Ng	Investment & Financial Institutions
Felipe Martinez Rodriguez	Businesss Enterprise
Galya Tsonkova (30 minutes)	Business Enterprises

3 Apologies:

Name	Constituency
Zuzanna Muskat Gorska	Labor
Igazeuma Okoroba	Business Enterprises

4 In attendance from GRI:

Name	Position
Bastian Buck	Chief Standards Officer
Gelkha Buitrago	Director Standards
Izzy Ensor	Senior Manager Standards
Harold Pauwels	Director 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

Decisions and action items

The GSSB resolved to approve the following:

GSSB Decision	Item number
N/A	N/A

Action items for consideration are as follows:

Action items
Session 1 N/A

Session 1: Welcome to meeting

The Global Sustainability Standards Board (GSSB) Chair, Susanne Stormer (henceforth the Chair), welcomed the GSSB. The Chair presented an overview of the meeting agenda. A quorum was established, and the above items were presented to the GSSB for approval. The GSSB approved the summary of the previous meeting held on 1-2 June 2026. Bastian Buck, Chief of Standards provided updates on ongoing policy work, including changes to the policy team, continued work on lessons learned from the alignment project, and preparations for future sector standards. He also highlighted GRI's participation in policy consultations to support the adoption of the GRI Standards and encouraged members to use the latest State of Sustainability Reporting report in their outreach activities.

Session 2: Topic Standard Project for Labor

Harold Pauwels, Director Standards, and Izzy Ensor, Senior Manager Standards, presented the final drafts of *GRI 104 Employment* and *GRI 105 Remuneration and Working Time* for approval. Members were informed that stakeholder feedback from the public comment period had been incorporated into the final drafts, with revisions focused on improving clarity, aligning with ILO principles, strengthening guidance, and making the reporting requirements more practical.

GSSB member comments included:

- Clarification on changes to the glossary terms and it was explained that the updates improved consistency and usability across the standards.
- Supported the flexible approach and suggested further clarification of the definitions for employees and non-employee workers.
- Commended the Standards Team (ST), Technical Committee and Advisory Group for developing a comprehensive update that reflects the evolution of labor practices.

- Suggested clarifying the wording relating to workers who “died in service” to ensure consistency with health and safety reporting.

Following confirmation that all due process requirements had been met, the GSSB approved the labor standards.

Session 3: Project Proposal Compact Sector Standards

Gelkha Buitrago, Director Standards, presented the Project Proposal Compact Sector Standards for approval and recommended the food and beverages sector as the first pilot. Members were advised that the proposal had been refined following previous feedback, including stronger governance provisions and clearer explanations of how compact Sector Standards could transition into full Sector Standards. GSSB member comments included:

- Suggested using the term ‘additional sector-specific reporting’ for greater consistency.
- Requested clarification on why topic standard disclosures would be referenced rather than duplicated and explained that this would reduce duplication and simplify future maintenance.
- Asked how organizations operating across multiple sectors should apply the standards. The ST confirmed that organizations should continue to assess material topics across all relevant business activities.

The GSSB approved both the project proposal and the Food and Beverages pilot.

Session 4: Any other business and close of public sessions

No other business was raised, and the Chair closed the public meeting at 13:39 Central European Time (CET).