



GRI Food and Beverages Sector Standard

Peer Review Group – Terms of reference

Terms of reference

These terms of reference outline the mandate of the Peer Review Group (PRG) for the GRI Sector Standards Project for Food and Beverages (Food and Beverages PRG), including its selection, appointment, primary objectives and time commitments.

Background

The Global Sustainability Standards Board (GSSB), GRI's independent standard-setting body, has identified the food and beverages sector as a priority sector for developing a GRI Sector Standard.

The objective of sustainability reporting using the GRI Sustainability Reporting Standards (GRI Standards) is to provide transparency on how an organization contributes or aims to contribute to sustainable development. The GRI Standards enable an organization to publicly disclose its most significant impacts on the economy, environment, and people, including impacts on human rights, and how the organization manages these impacts.

Sector Standards provide information for organizations in a given sector about their likely material topics. Sector Standards are designed to enhance the global comparability and quality of information within a sector, thereby enabling greater transparency and accountability of organizations, and informed decision-making by stakeholders. The primary objective of the GRI Sector Standards Project for Food and Beverages is to develop a GRI Sector Standard that improves the sustainability reporting of food and beverage organizations, making reporting more complete and consistent across the sector. It will be carried out in accordance with the [GSSB Due Process Protocol](#).

Scope of the PRG

Sector Standards are developed using multi-stakeholder expertise, authoritative intergovernmental instruments, and other relevant evidence. The Food and Beverages PRG is to contribute its expertise to the development of a Sector Standard for Food and Beverages. The overall work of the PRG should support sustainability reporting as promoted by the GRI Standards.

Scope of work

The Food and Beverages PRG's main responsibility will be to support the development of a food and beverages Sector Standard for the consideration of the GSSB. Within the context of the GRI Sector Program, the food and beverages sector is defined as described in the project proposal.

The Food and Beverages PRG will be tasked with providing recommendations on:

- the context of the food and beverages sector in relation to sustainable development, including relevant Sustainable Development Goals and international instruments and agreements;
- the likely material topics for organizations in food processing, beverages manufacturing, and tobacco manufacturing, based on the sector's significant impacts on the environment, economy, and people, including human rights;
- the description of these impacts and authoritative references that evidence these impacts; and
- the disclosures from GRI Topic Standards that are relevant for organizations from the food and beverages sector to report on each likely material topic;

The Food and Beverages PRG may also provide recommendations on:

- considerations that may be relevant to Sector Standards for related sectors; and
- revisions or updates to other GRI Standards.

Significant impacts of the food and beverage sector identified within this project for which no GRI Standard exists will be assessed and prioritized by the GSSB for future GRI Topic Standards development.

Responsibilities of other entities

The Standards Team is responsible for:

- overall project management and ensuring compliance with the [GSSB Due Process Protocol](#);
- facilitating, providing logistical support, and preparing materials for meetings with PRG members;
- maintaining an online collaboration platform for the PRG;
- undertaking research to support the development of the Sector Standard;
- drafting the content of the Sector Standard;
- engaging with the GSSB and other GRI governance bodies; and
- coordinating the public exposure of the draft Sector Standard.

The Standards Team will draft the Sector Standard and other relevant deliverables in accordance with the recommendations of the PRG. The content of the Sector Standard will be drafted in accordance with the template and house rules for terminology, style, and presentation. The PRG will not be responsible for editing the stylistic and grammatical presentation of deliverables. Such edits will be undertaken by the Standards Team based on the GRI Standards Style Guide to ensure consistency with existing GRI documents.

The GSSB votes on the approval of a draft of the Sector Standard for public exposure and the final content of a Sector Standard. The GSSB will review the drafted contents and may ask the Standards Team to conduct further research and/or develop the draft recommendations further. The Standards Team will involve the PRG members in follow-up to GSSB feedback/requests as needed. Further information on the role and authority of the GSSB can be found in the GSSB Due Process Protocol.

Additional considerations

The development of the Sector Standard is to be carried out within the existing structure and template of the GRI Standards, including preserving the hierarchy, coherence, and implementation approach of the GRI Standards. The content of Sector Standards must be in line with the in accordance model outlined in *GRI 1: Foundation 2021*.

The Food and Beverages PRG aims to develop topic descriptions that are clear, consistent, and focused on impacts from a sustainable development perspective. The discussions of the PRG are confidential, but any recommendations made by the PRG to the GSSB will be publicly available in accordance with the [GSSB Due Process Protocol](#).

GRI will hold the copyright of any deliverables associated with the project.

Composition of the Food and Beverages PRG

It is anticipated that the PRG will have up to a maximum of 20 members. The PRG will aim to have sufficient representation from each of the constituencies on which the membership of the GSSB is based: business enterprises, investment institutions, labor, civil society and academia, service providers, and the public sector.

In addition, geographical, gender, and cultural diversity will be considered. There can only be one representative per organization in the PRG.

Table 1: Descriptions of constituencies represented on the PRG

Business enterprise	a) An enterprise (other than an investment or financial institution or service provider) that has been established to generate a profit. b) An organization representing the collective interests of those falling into category 'a'.
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Investment institution	a) Investment institutions b) Banks c) Insurance and reinsurance companies d) Other financial market actors (e.g. exchanges)
Labor	An organization established independently of employers and governments to represent the interests of workers.
Civil society organizations and academia	a) An organization independent of government and commercial interests, including non-profits, dedicated to serving the public interest. b) Academic institutions dedicated to teaching and research.
Service providers	Organizations that derive benefits from providing services to sustainability report issuers and/or users of sustainability information.
Public sector	a) National or regional government organizations and other public sector organizations b) Statutory bodies c) International or multilateral public sector organizations d) Alliances and Initiatives

81 GSSB sponsor(s) may join PRG meetings.

82 Selection criteria

83 Members of the PRG will be appointed by GRI. The principal criterion for selecting the PRG is
84 relevant knowledge and experience of a broad range of sustainable development issues for the food
85 and beverages sector. Members must be able to participate in PRG meetings held in English and
86 provide written feedback in English when requested.

87 In addition, the following criteria will be considered:

- 88 • Relevant knowledge of sustainability reporting for the sector.
- 89 • Familiarity with the needs of users of sustainability reports.
- 90 • Related experience with multi-stakeholder initiatives.
- 91 • Understanding of and willingness to work in a consensus-based, multi-stakeholder group.

92 Peer Review Group commitments

93 PRG members are expected to:

- 94 • act in an individual capacity, exclusively in the public interest, and according to due process
95 as defined in the [GSSB Due Process Protocol](#);
- 96 • review the materials provided by the Standards Team in advance of PRG meetings, in order
97 to be able to actively participate;
- 98 • provide timely feedback on documents or other materials distributed by the Standards Team;
99 and
- 100 • work in the manner that aims at achieving consensus.

- The development of the Sector Standard for food and beverages is expected to take up to 18 months following the appointment of the PRG. See the timeline included in Appendix 1.

PRG members commit to attending approximately 20 hours of meetings and reviewing the draft Sector Standard at least two times during that period. PRG members also commit to planning sufficient time to prepare for meetings, review other materials, and engage in supplementary content creation methods.

Meetings and other engagement methods will vary depending on the needs of the PRG and the project; however, all meetings will be virtual. Virtual meetings are normally held between 1.00-2:30 pm Central European Time (CET), so that members in most time zones can join. This will be adjusted based on the final geographical representation of the PRG.

See Appendix 1 for the proposed meeting schedule and an itemized time commitment.

PRG members volunteer their time. There is no fee or compensation associated with participation in the PRG.

Public communications protocol

Public communication on issues related to the activities of the PRG and the development of the GRI Standards is the responsibility of the GSSB. PRG members may publicly express their personal opinions and views but may not speak on behalf of the PRG, GSSB or GRI. The names and bios of members will be published on the GRI website. Members are welcome to publicize their participation in, and the activities of the PRG, in channels such as press releases or on social media. Members are asked to work with the GRI staff to coordinate any such activity ahead of time.

PRG members are advised to use the following when referring to their participation in this process: “[name of member] has been appointed by the Global Reporting Initiative (GRI) to serve on a Peer Review Group to produce a Standard for the food and beverages sector.”

How to apply

Once the open call is launched, all interested experts will be able to nominate themselves to be part of the Food and Beverages PRG by submitting their CV and the application form to [\[food@globalreporting.org\]](mailto:food@globalreporting.org).

Appendix 1. Proposed project timeline

The commencement date of this project has not been determined and is subject to resource availability. The project timeline will be based on the estimated duration outlined below.

		2026					2027										2028						
		Q3		Q4			Q1			Q2		Q3			Q4		Q1		Q2				
		Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Governance	GSSB approvals★						★								★				★				
Phase 0: Research	Preliminary research and identification of likely material topics																						
	Stakeholder mapping																						
Phase 1: Project commencement	Launch Peer Review Group (PRG) recruitment campaign, stakeholder engagement																						
	Convene PRG																						
Phase 2: Content development	Review topics provided by research																						
	PRG validates topics & descriptions																						
	Technical & editorial reviews																						
	Exposure draft shared with PRG																						
	Submission to the GSSB																						
Phase 3	Public Comment Period (PCP)																						
Phase 4: Standard revision	Analyze PCP feedback																						
	PRG consideration of feedback																						
	Technical & editorial reviews																						
	GSSB approval																						
Phase 5: Approval and publication	Due process oversight committee																						
	Final publication																						
	Roll-out/kick-off																						

Appendix 2. Meeting schedule

The following table outlines the minimum number of meetings expected to occur throughout the course of the project.

Meeting	Time commitment	Approximate date
PRG meeting 1	Initial two-hour virtual meeting + two-hour review of preparatory materials	Q1 2027
PRG sub-group and individual meetings	Ad hoc virtual meetings on likely material topics or sector impacts	Q2 2027
PRG meeting 3	Final two-hour virtual meeting + two-hour review of preparatory materials	Q4 2027
Full review of Standard 1	Four-hour review of materials	Q2 2027
Full review of Standard 2	Four-hour review of materials	Q4 2027