



Item 07 – GRI Sector Standards Project for Food and Beverages – Working group terms of reference

For GSSB information

Date	27 January 2022
Meeting	10 February 2022
Project	GRI Sector Standards Project for Food and Beverages
Description	<p>This document sets out the terms of reference for the Working Group for the GRI Sector Standards Project for Food and Beverages.</p> <p>Where there is content that needs to be added or confirmed at the commencement of the project, it is highlighted in yellow.</p>

This document has been prepared by the GRI Standards Division 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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For more information: visit the [\[project webpage\]](#) and [sign up here](#) to receive regular updates.

2 Terms of Reference

3 These Terms of Reference outline the mandate of the Working Group for the GRI Sector Standards
4 Project for Food and Beverages (Food and Beverages Working Group), including its selection and
5 appointment, primary objectives and time commitments.

6 Background

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

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

14 Sector Standards provide information for organizations in a given sector about their likely material
15 topics. Sector Standards also contains a list of disclosures for organizations in the sector to report
16 information about their impacts in relation to each likely material topic. They are designed to enhance
17 the global comparability and quality of information within a sector, thereby enabling greater
18 transparency and accountability of organizations, and informed decision-making by stakeholders.

19 The primary objective of GRI Sector Standards Project for Food and Beverages is to develop a Sector
20 Standard that improves the sustainability reporting of food, beverages, and tobacco organizations,
21 making reporting more complete and consistent across the sector. It will be carried out following the
22 [GSSB Due Process Protocol](#).

23 See the [\[project proposal\]](#) for more information.

24 Mandate of the Food and Beverages Working Group

25 Sector Standards are developed using multi-stakeholder expertise, authoritative intergovernmental
26 instruments, and other relevant evidence. The Food and Beverages Working Group is to contribute
27 their expertise to the development of a Sector Standard for food and beverages. The overall work of
28 the Working Group should support sustainability reporting as promoted by the GRI Sustainability
29 Reporting Standards (GRI Standards).

30 Scope of work

31 The Food and Beverages Working Group will be responsible for developing a Sector Standard for the
32 food and beverages sector, for the consideration of the GSSB. Within the context of the GRI Sector
33 Program, the food and beverages sector is defined as described in the [\[project proposal\]](#).

34 The Food and Beverages Working Group will be tasked with providing recommendations on:

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

- 44 • Additional reporting that is recommended for disclosure by organizations in the food and
45 beverages sector. Additional sector reporting is only included when the Topic Standards do
46 not provide disclosures that sufficiently reflect the impacts associated with the sector.

47 The Food and Beverages Working Group may also provide recommendations on:

- 48 • The scope, key and name of the Sector Standard;
49 • Considerations that may be relevant to Sector Standards for related sectors;
50 • Revisions or updates to other GRI Standards.

51 Impacts identified within this project for which no GRI Standard exists will be assessed and prioritized
52 by the GSSB for future GRI Standards development.

53 **Responsibilities of other entities**

54 The Standards Division is responsible for:

- Overall project management and ensuring compliance with the [GSSB Due Process Protocol](#);
- Facilitating, providing logistical support and preparing materials for Working Group meetings;
- Maintaining an online collaboration platform for the Working Group;
- Engaging with the GSSB and other GRI Governance bodies;
- Engaging other experts and interested parties in a peer review and on an as needed basis;
- Coordinating public exposure of the draft Sector Standard, including collecting and summarizing feedback for consideration by the Working Group;
- Undertaking research to support the development of the Sector Standard; and
- Drafting the content of the Sector Standard.

55 The Standards Division will draft the Sector Standard and other relevant deliverables in accordance
56 with the recommendations of the Working Group. The content of the Sector Standard will be drafted in
57 accordance with template and house rules for terminology, style and presentation. The Working
58 Group will **not** be responsible for editing the stylistic and grammatical presentation of deliverables.
59 Such edits will be undertaken by the Standards Division to ensure consistency with existing GRI
60 documents.

61 The GSSB votes on the approval of a draft of the Sector Standard for public exposure and the final
62 content of a Sector Standard. The GSSB will review the drafted contents and may ask the Food and
63 Beverages Working Group to conduct further research and/or develop the draft recommendations
64 further. Working group members should be committed to support the revision of draft contents in
65 addition to the development of these contents. Further information on the role and authority of the
66 GSSB can be found in the [GSSB Due Process Protocol](#).

67 **Additional considerations**

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

72 The Food and Beverages Working Group should aim to develop topic descriptions that are clear,
73 consistent, and focused on impacts from a sustainable development perspective. Content should also
74 seek to be in line with key authoritative inter-governmental instruments (such as instruments of the
75 United Nations, the International Labour Organization, and the OECD) and consider the content of
76 other business and human rights reporting frameworks, such as the UN Guiding Principles Reporting
77 Framework.

78 The discussions of the Working Group are confidential but any recommendations made by the
79 Working Group to the GSSB will be publicly available in accordance with the [GSSB Due Process](#)
80 [Protocol](#).

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

82 **Composition of the Food and Beverages Working** 83 **Group**

84 It is anticipated that the Working Group will have up to 15 members. The Working Group will aim to
85 have at least one person drawn from each of the constituencies on which the membership of the
86 GSSB is based: business enterprises, investment institutions, labor, civil society, and mediating
87 institutions.

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

90 **Table 1: Descriptions of constituencies represented on the Working Group**

Business enterprise	a) An enterprise (other than a mediating or investment institution) that has been established in order to generate a profit for the benefit of its investors or owners; or b) An organization representing the collective interests of those falling into category 'a'.
Investment institution	An enterprise that is primarily concerned with the direct or indirect, long-term investment of funds in business – including, but not limited to, asset owners, asset managers, development banks, exchanges, ratings agencies and market information brokers.
Labor	An organization established independently of employers and governments to represent the interests of workers.
Civil society	An organization established in order to promote or secure a public good relating to sustainability (environmental, social and governance) and that does not fall into any of the categories defined above.
Mediating institution	An individual or organization that provides goods and/or services associated with the reporting process and derives benefit from doing so.

91 A GSSB sponsor(s) may join Working Group meetings.

92 **Selection criteria**

93 In accordance with the [GSSB Due Process Protocol](#), members of the Working Group are appointed
94 by the GSSB. The principal criterion for selecting the Working Group is relevant knowledge and
95 experience of a broad range of sustainable development issues for the food and beverages sector.

96 Members must be able to ability to participate in Working Group meetings held in English and provide
97 written English feedback when requested.

98 In addition, the following criteria will be considered:

- 99 • relevant knowledge of sustainability reporting for the sector;
- 100 • familiarity with the needs of users of sustainability reports;
- 101 • related experience with multi-stakeholder initiatives;
- 102 • understanding of and willingness to work in a consensus-based, multi-stakeholder working
103 group.

104 **Working Group commitments**

105 Working Group members are expected to:

- 106 • act in an individual capacity, exclusively in the public interest, and according to due process
107 as defined in the [GSSB Due Process Protocol](#);
- 108 • review the materials provided by the Standards Division in advance of Working Group
109 meetings, in order to be able to actively participate;
- 110 • provide timely feedback on documents or other materials distributed by the Standards
111 Division;
- 112 • work in the manner that aims at achieving consensus.

113 The development of the Sector Standard for food and beverages is expected to take up to 20 months
114 following the appointment of the Working Group. See the timeline included in Appendix 1.

115 Working Group members commit to attending approximately 25 hours of meetings and reviewing the
116 draft Sector Standard a minimum of three times during that period. Working Group members also
117 commit to plan sufficient time to prepare for meetings, review other materials and engage in
118 supplementary content creation methods. It is estimated that this may result in up to 50 hours of time
119 commitment across the project (excluding any necessary travel time).

120 Meetings and other engagement methods will vary depending on the needs of the Working Group and
121 the project. Commonly used methods include full group meetings in-person and virtually, sub-group
122 workshops, and use of digital content creation platforms. The use of these methods will also take into
123 account any travel restrictions or risk factors related to Covid-19.

124 Virtual meetings are normally held between 1.00-2:30 pm Central European Time (CET), so that
125 members in most time zones can join. This will be adjusted based on the final geographical
126 representation of the Working Group.

127 In the event of an in-person meeting, Working Group members will be asked to attend a two-day
128 meeting in Amsterdam (excluding travel time).

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

130 Working Group members volunteer their time. There is no fee or compensation associated with
131 participation in the Working Group. Upon request, Working Group members will be eligible for travel
132 and accommodation reimbursement for in-person meetings, in accordance with GRI policies.

133 **Public communications protocol**

134 Public communication on issues related to the activities of the Working Group and the development of
135 the GRI Standards is the responsibility of the GSSB. Working Group members may publicly express
136 their personal opinions and views but may not speak on behalf of the Working Group, GSSB or GRI.

137 The names and bios of members will be published on the GRI website. Members are welcome to
138 publicize their participation in, and the activities of the Working Group, in channels such as press
139 releases or on social media. Members are asked to work with the Standards Division or GRI's
140 communication team to coordinate any such activity ahead of time.

141 Working Group members are advised to use the following when referring to their participation in this
142 process:

143 “[name of member] has been appointed by the Global Sustainability Standards Board (GSSB), GRI's
144 independent standard setting body, to serve on a Working Group to produce a Standard for the food
145 and beverages sector.”

146

147 **How to apply**

148 Once the open call is launched, all interested experts will be able to nominate themselves to be part
149 of the Food and Beverages Working Group, by submitting their CV and the application form to
150 [\[food@globalreporting.org\]](mailto:food@globalreporting.org).
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152 **Appendix 1. Proposed project timeline**

153 [To be completed prior to Working Group recruitment. The commencement date of this project has not
154 been determined and is subject to resource availability. The project timeline will be based on the
155 estimated duration outlined in the project proposal.]

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157 **Appendix 2. Meeting schedule**

158 [To be determined prior to Working Group recruitment. The following text outlines the typical approach
 159 to Working Group meetings but the type and schedule of meetings will be determined based on the
 160 timing of the commencement of the project, the travel limitations anticipated at that time, and the
 161 outcomes of the pilot projects.]

162 The following table outlines the minimum number of meetings expected to occur throughout the
 163 course of the project. Engagement as a Working Group is currently predicted to be completely virtual
 164 as it is anticipated that international travel and in-person meetings may still be challenging. If this
 165 changes, an in-person meeting may be planned and replace some virtual engagements. In this case,
 166 the Working Group will be provided with sufficient notice and scheduling will be subject to member
 167 availability.

168

Meeting	Time commitment	Approximate date
Working Group meeting 1	2-hour virtual meeting + 2 hours review of preparatory materials	TBC
Working Group meeting 2	2-hour virtual meeting + 2 hours review of preparatory materials	TBC
Sub-group meetings	1.5-hour virtual sub-group meeting	TBC
Working Group meeting 3	4-hour virtual meeting + 2 hours review of preparatory materials	TBC
Working Group meeting 4	2-hour virtual meeting + 2 hours review of preparatory materials	TBC
Working Group meeting 5	2-hour virtual meeting + 2 hours review of preparatory materials	TBC
Working Group meeting 6	2-hour virtual meeting + 2 hours review of preparatory materials	TBC
Working Group meeting 7	2-hour virtual meeting + 2 hours review of preparatory materials	TBC

169 In addition to the meetings listed above, it is expected that the Working Group will participate in a
 170 survey following Working Group meeting 1, review the draft Sector Standard in-full three times, twice
 171 prior to the public exposure and once following, and participate in stakeholder engagement activities
 172 during the public exposure period and to support the launch of the Standard as relevant.