



Item 04 – GSSB Work Program 2023-2025 Public comment feedback

Date 14 March 2023 For GSSB information

Meeting 28-29 March 2023

Description This document presents the comments received during the Public Comment Period on the exposure draft of the GSSB Work Program 2023-2025. The exposure draft was made available for public comment from 17 November 2022 to 17 February 2023.

The GSSB members are invited review the comments received on the draft GSSB Work Program 2023-2025 and

- 1) Provide observations on the comments received.
 - 2) Provide Work Program prioritization(s) and recommendation(s) in case these are not reflected in the draft GSSB Work Program 2023-2025
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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.

1 **Comments received**

AASB - Australian Accounting Standards Board

AMB - Anton Mifsud-Bonnici

Australian Red Cross/ICRC/RMIT

Deloitte

EIRIS

Fundación Once

Geneva Center for Security Sector Governance – DCAF

FBRH (presentation, petitions)

Greenlam

LSE Ideas

Meat and Livestock Australia

NOREA

SAICA

SHoP Architects

TNFD

Trust Works



Australian Government
**Australian Accounting
Standards Board**

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GSSB Secretariat
Global Sustainability Standards Board
P O Box 10039
1001 EA
Amsterdam
The Netherlands

17 February 2023

Dear Ms Kuszewski,

Draft GSSB Work Program 2023-2025

The Australian Accounting Standards Board (AASB) is pleased to have the opportunity to provide comments on the GSSB's Draft Work Program 2023-2025 consultation, issued in November 2022.

Overall, the AASB is supportive of the proposals and prioritisation of projects as set out in the Draft GSSB Work Program 2023-2025. However, given there is no specific guidance addressing issues particular to the public sector, the AASB encourages the GSSB to progress a public sector GRI Sector Standard project from its research phase to a standard development stage as soon as possible.

Additionally, given the industries' importance to Australia, the AASB is supportive of the GSSB advancing the development of Sector Standards for financial services, mining, metal processing and forestry.

The Appendix to this letter includes the AASB's comments to the questions asked in the consultation document.

If you have any questions regarding this letter, please do not hesitate to contact me or Siobhan Hammond, Acting Director, AASB Sustainability Reporting (shammond@aab.gov.au).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Kendall'.

Dr Keith Kendall
Chair, Australian Accounting Standards Board

Appendix

AASB responses to questions raised in the Draft GSSB Work Program 2023-2025

Question – Should the GSSB change the order of prioritization of the existing GRI Topic Standards for review during the period covered by this work program?

The AASB supports the order of prioritisation of GRI Topic Standards for review in 2023-2025.

The AASB notes that the first three revision projects (Biodiversity, Labour and Climate change) listed in Table 1 of the draft work program have already commenced and that they broadly align with the anticipated direction of the International Sustainability Standards Board. Therefore, the AASB supports the priority they have been given.

Question – Which topics should the GSSB prioritize for the development of new GRI Topic Standards during the period covered by this work program?

The AASB is highly supportive of the development of a Topic Standard that addresses digitisation, data protection, cybersecurity and privacy given there have recently been a number of high-profile data breaches within Australia.¹ Furthermore, in response to the AASB's [Invitation to Comment \(ITC\) 46 AASB Agenda Consultation 2022-2026](#), respondents commented that data privacy and management² was an important topic that could be addressed as part of sustainability reporting.

Are there any sectors currently listed in priority groups 2, 3, and 4 in the list of prioritized sectors that should be prioritized for development during the period covered by this work program?

The AASB is highly supportive of the prioritisation of a Sector Standard on financial services due to the industry's importance for all economies. The AASB is also supportive of the prioritisation of Sector Standard projects on mining, forestry and metal processing, not only because of their importance as industries in Australia, but also because of their potential to have a significant impact on the environment and sustainability in general. Furthermore, because of the potential impact on human rights and the environment, the AASB also supports the prioritisation of a Sector Standard on textile and apparel.

However, given there is no specific Sector Standard addressing public sector issues, the AASB encourages this project be progressed from the research phase to the standard development stage as a matter of priority. Recent AASB public consultations addressing

1 In 2022 there were two high profile data breaches in Australia – a telecommunications company (Optus) and a private health insurer (Medibank Private). In both cases, hackers released customer information on the dark web, and for some Medibank Private customers this included private and sensitive medical data. For more information on these data breaches see:

- <https://www.abc.net.au/news/2022-10-03/optus-data-breach-cyber-attack-deloitte-review-audit/101496190>
- <https://www.abc.net.au/news/2022-10-20/medibank-cyber-attack-hack-stolen-data/101557122>

2 https://www.aasb.gov.au/media/ylwp41rf/3-4_sr_feedbacksummary_itc46_m185_pp.pdf#page=7

sustainability reporting³ reflected a high level of engagement from the public sector. Feedback to these public consultations indicates there is support from Australian public sector entities for sustainability reporting but that because IFRS Sustainability Disclosure Standards have an investor focus, they may not be entirely suitable for use by the public sector. Therefore, the AASB is of the view that a Sector Standard that addresses topics particular to the public sector would help facilitate sustainability reporting by the public sector.

What activities or materials should the GSSB prioritize with regard to cooperation with other standard-setting bodies and international organizations?

The AASB encourages the GSSB to continue its efforts to develop a digital taxonomy that is compatible with other standard-setters. This will contribute to the alignment of international sustainability standards and their interoperability.

The AASB commends the GSSB for the connections already made with leading standard-setting bodies and international organisations and encourages the GSSB to continue to form connections as appropriate.

The AASB strongly urges the GSSB to utilise its connection with the International Public Sector Accounting Standards Board (IPSASB) to identify public sector specific issues related to sustainability reporting. This will not only aid the GSSB in developing a public sector Sector Standard but could also help the IPSASB with furthering its own project on [Advancing Public Sector Sustainability Reporting](#).

³

The AASB consulted on sustainability reporting as a part of three public consultation documents:


- [ITC 46 AASB Agenda consultation 2022-2026 – October 2021](#)
- [ITC 48 Extended External Reporting – November 2021](#)
- [ED 321 Request for Comment on ISSB \[Draft\] IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and \[Draft\] IFRS S2 Climate-related Disclosures](#)

Public Comment GSSB Work Program 2023-2025

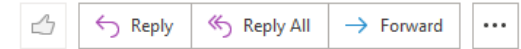


AMB <ambgross@fastmail.fm>

To GSSB Secretariat

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Mon 06/02/2023 19:26

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Comments pursuant to GSSB's invitation to all stakeholders to comment on the draft GSSB Work Program 2023-2025 and the Project Schedule 2023.

Respect for human rights and IHL is a crucial facet of achieving responsible business conduct in conflict-affected areas and in helping to protect rights-holders. The purpose of this comment is to support the proposal that **the new draft work programme leads to a standard on conflict.**

GSSB to consider and integrate heightened human rights due diligence and respect for conflict sensitive human rights law and IHL into GRI standard setting to invite the business sector to demonstrate its conflict-sensitive approaches in conflict-affected areas.

Recommendations (further to the submission made by the Australian Red Cross):

- Business to report on heightened due diligence in conflict or fragile zones;
- For the specific business sector, the reporting on the conformance with the Voluntary Principles of Security and Human Rights should not be restricted to an assurance process and reporting on human rights training, **but** equally on the specific actions taken by the business to promote, support and participate in in-country National Working Groups of the VPSHR;
- Develop a topic-specific standard on conflict sensitive human rights law and IHL;
- Conduct an assessment of existing GRI standards and guidance to identify potential areas for IHL and conflict sensitivity inclusion in reporting;
- Emphasize the importance of education and training in conflict sensitive human rights law and IHL among businesses.

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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,



Ms Fauve Kurnadi
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 Australian Red Cross
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Economic Adviser
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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/>

16 February 2023

Global Sustainability Standards Board
Barbara Strozziiaan 101
1083 HN Amsterdam
The Netherlands

Via email only: gssbsecretariat@globalreporting.org

Dear Ms Kuszewski

Comment on the Draft GSSB Work Program 2023-2025

Deloitte Touche Tohmatsu Limited is pleased to comment on the draft Global Sustainability Standards Board (GSSB) Work Program 2023-2025 and the Project Schedule 2023.

We fully support the role the Global Reporting Initiative (GRI) plays in enhancing companies' transparency and accountability on their impacts on the economy, the environment, and people, through reporting to stakeholders. We consider this to be an integral part of a comprehensive global corporate reporting system that encompasses reporting on sustainability matters relevant to capital markets participants, and on those matters relevant to stakeholders more broadly.

We make some high-level observations below in response to the questions in the consultation.

Should the GSSB change the order of prioritisation of the existing GRI Topic Standards for review during the period covered by this work programme?

We have no direct suggestions on the proposed order of prioritisation for reviewing the existing GRI Topic Standards. However, we consider that, as an overall approach, revisions to the GRI Standards should seek to enhance interoperability with those developed and issued by the International Sustainability Standards Board (ISSB) and other significant sustainability standards-setters such as EFRAG. This is particularly important when those standards are under development and there is therefore an opportunity to work bilaterally to achieve greater alignment. We strongly encourage the GSSB to take into consideration the priorities and workplans of the ISSB and other standards-setters when finalising its own workplan. We consider that alignment, where possible, of terminology, structure, disclosures, and metrics is essential, to help to reduce the reporting burden for companies and enhance the consistency and comparability of reported information.

Which topics should the GSSB prioritise for the development of new GRI Topic Standards during the period covered by this work programme?

Of the priorities referenced in the document, we agree that expanding coverage of climate-related matters is important, in particular, coverage of adaptation and resilience, transition planning, and just transition.

Companies also highlight to us the increasing importance to them of reporting on social matters. We would therefore support the GSSB giving further priority to social topics. We consider that expanding existing content on the rights of indigenous peoples, economic inclusion and modern slavery are important both for public policy and business. We further note that the living wage was included in the 'expanded metrics' identified by the World Economic Forum in its Stakeholder Capitalism Metrics project, and therefore companies have identified its relevance as a business issue.

Furthermore, given the increasing prevalence of technology, and its impact on employees and society more broadly, we agree that the GSSB should consider broadening its coverage on data privacy and related areas. We observe that there is an increasing connection between technology/digital services and social cohesion, and encourage the GSSB to consider whether it should prioritise coverage of the broader impacts arising from digitalisation.

In the light of the agreement of the UN Convention on Biological Diversity at COP15, we conclude that business will be increasingly expected to identify, measure, manage and report on its impacts on nature and biodiversity. In that regard, we welcome the progress the GSSB has already made towards the revised GRI Standard 304 on Biodiversity. We consider there may be a case for further content on companies' impacts on natural ecosystems (either directly or through the value chain), to the extent this is not comprehensively addressed in the revised standard.

As before, we urge the GSSB to liaise closely with the ISSB and other standards-setters with the view of aligning the prioritisation of revised and new topical standards as far as possible, and so that each standards-setter may develop new standards that are interoperable with others, while still meeting the objectives of their own standards. In that regard, we note that the ISSB has announced its intention to enhance climate-related disclosures with further coverage of natural ecosystems and the just transition. It has also indicated it will consider a number of topics for future development, including biodiversity, ecosystems and ecosystem services; human capital, with an initial focus on diversity, equity and inclusion; and human rights, with an initial focus on labour rights and communities' rights in the value chain. We encourage the ISSB and the GSSB to align their development programmes as far as possible.

We also emphasise the importance of continuing to work with EFRAG and the Taskforce on Nature-related Financial Disclosures. In the case of transition planning, we think consideration should be given to recommendations and frameworks being developed by various task forces and other bodies – for example, in the UK by the Transition Plan Taskforce.

Are there any sectors currently listed in priority groups 2, 3, and 4 in the list of prioritized sectors that should be prioritized for development during the period covered by this work programme?

In our comments above on priorities for new topics to be considered for development as standards, we emphasised the increasing importance of social topics to business. While we support the need for standards that address sectors that have the most significant environmental impacts, we encourage the

GSSB further to consider whether sectors that may have low environmental impacts but high impacts on society and its prosperity more generally have been sufficiently prioritised.

We suggest that the GSSB should discuss and consider the plans of the ISSB for industry guidance and also standards in sectors being addressed by EFRAG to maximise opportunities for alignment (for example, agriculture and transportation).

Finally, we observe that the activities of SMEs may lead to high impact on the economy, the environment, and people, including through their role in the value chain of the largest companies. As a result, such companies are increasingly coming into scope of mandatory sustainability reporting. Proportionality may therefore become a more important consideration for the GSSB when developing its standards.

What activities or materials should the GSSB prioritise with regard to co-operation with other standard-setting bodies and international organizations?

We welcome the GSSB co-operating with the ISSB and other global and jurisdictional standards-setting bodies to advance complementarity and interoperability between standards. In that regard, we believe that the Workplan identifies the primary organisations that the GSSB should co-operate with, although we believe the Taskforce for Nature-related Financial Disclosures should also be explicitly included, especially as the GRI and the GSSB already collaborate through their respective work on biodiversity and nature.

As we have written elsewhere in this response, we consider it important that the GSSB seeks to maximise alignment on establishing priorities for standards-setting and on the content of standards themselves, to achieve interoperability such that the same definitions, disclosure requirements and metrics are used when they are consistent with the objectives of the standards-setter.

We consider it a priority overall that the GRI and the GSSB cooperate with the ISSB to the maximum extent. We therefore welcome the collaboration agreement concluded by the two organisations as a basis for pursuing that aim. In particular, we think it is important that the GRI and the GSSB advocate for and are active participants in developing a global comprehensive and interoperable system for corporate reporting of sustainability information. This system should bring together the baseline of sustainability information that drives enterprise value, which is essential to capital markets and their ability to direct capital to long-term, resilient business; and reporting related to the information needs of broader stakeholders primarily concerned with an entity's impacts on the economy, the environment, and people. The ISSB's IFRS Sustainability Disclosure Standards and the GRI Standards should be viewed as the sets of interrelated and compatible standards that serve the two distinct perspectives making up this global comprehensive corporate reporting system. At the level of development of standards, the cooperation should aim to achieve commonality, connectivity and interoperability, when possible, between the two sets of standards.


We also believe that the GSSB should continue to work closely with EFRAG, with the aim to support the development of European Sustainability Reporting Standards that take account of international sustainability standards to the greatest extent possible (including the GRI Standards) and therefore to help achieve a global baseline of sustainability information for capital markets and greater consistency in reporting to other stakeholders.

The Workplan references cooperation with the International Audit and Assurance Standards Board (the IAASB). We observe that companies are increasingly seeking external assurance over their sustainability disclosures to enhance confidence and trust in reported information. Some jurisdictions are introducing

mandatory assurance of sustainability disclosures. We therefore welcome GSSB's collaboration with the IAASB, and underline the importance that the GSSB continues to work to ensure the GRI Standards are developed to enable them to be considered as suitable criteria for the purposes of assurance assignments in accordance with the characteristics of suitable criteria set out in the International Standard on Assurance Engagements 3000 Revised (ISAE 3000) and as may be further developed by the IAASB in its ISSA 5000 series.

Finally, we note an increasing interest in greater measurement of impacts, including the potential for monetisation of sustainability impacts. We work with a number of organisations around the world that are developing impact measurement frameworks and methodologies. We suggest that the GSSB continues to monitor developments in this space, and note that the GRI and the GSSB may be able to play a role in the future to convene some of these organisations with the aim of encouraging alignment of thinking and outputs and promote consistency with the GRI Standards.

Yours sincerely

A handwritten signature in black ink, appearing to read 'V. Poole', is written on a light-colored background.

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

17 February 2023

Global Sustainability Standards Board
Barbara Strozzi 101
1083 HN Amsterdam
The Netherlands

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

Dear Global Sustainability Standards Board:

On behalf of The EIRIS Conflict Risk Network (CRN), we thank you for the opportunity to submit comments on the draft GSSB Work Program 2023-2025, specifically Consultation Annex 2 regarding the development of new Topic Standards in pages 27-29. EIRIS CRN strongly supports the greater integration of international humanitarian law (IHL) and conflict sensitivity into the GRI Standards and guidance.

As an organization that conducts research and assessment on the business activities of companies operating in conflict affected areas, we have observed that majority of these corporations are insufficiently equipped with the knowledge and tools needed to properly prepare and respond to situations of conflict. We have researched companies active in Sudan for many years, supported an EIRIS Foundation project on occupied territories taking Crimea and Palestine as examples and more recently undertaken research on companies active in Burma/Myanmar. In our research on company reports and records, as well as our engagement with them, there is very little or no mention at all of heightened human rights due diligence or IHL and companies seem unclear what information it would be appropriate to report publicly.

Emphasizing the importance of heightened human rights due diligence

Given the dire situation armed conflict places populations in, it is important to stress to companies the value of conducting and reporting on heightened human rights due diligence. Armed conflict can in many ways exacerbate the human rights abuses happening within a region and make companies more vulnerable to being complicit in these abuses due to strained or weak governance. Whether companies are aware of it or not, they could inadvertently be financing or supplying an oppressive regime. By conducting research on ways companies could be complicit in human rights abuses in armed conflict and providing them with parallel research on the relevance of IHL and the effectiveness of heightened human rights due diligence to reducing the vulnerability of their situation GRI would help companies report convincingly on the risks they face and the action they have taken.

Providing companies with well founded research on the relevance of IHL and heightened human rights due diligence, introducing educational material and training courses on the subject would also help companies understand the difference between IHL and fundamental human rights, as well as the added responsibilities expected of a company which operates in a conflict affected area. Additionally, introducing practical guidance on IHL for reporting would send a strong signal to companies that armed conflict should be prioritized in their ESG considerations and reporting. Having specific guidance on IHL

would not only help companies operating in conflict affected areas, but it would also help investors facilitate their engagement with said companies and their investment decisions.

Aiding investment decisions

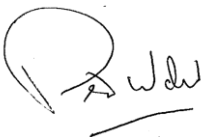
At the onset of the Russian invasion of Ukraine, investors rushed to respond adeptly to the situation and sanctions implemented by several countries, including the United States and the European Union. Several questions arose during this period including what the most responsible course of action was to take, the appropriateness of divestment, and the process of responsible exit for companies. Hesitations in decision making arose during this time due to concerns regarding a double standard in relation to other conflicts and a recognition that while every conflict is different and needs to be addressed in context, there is also a need for some level of consistency in approach. If guidance and tools were to be provided by the GRI on IHL for reporting, this could serve as a starting point for investors to engage more specifically with companies on the subject and then perhaps form their own consistent standards for addressing the issue of conflict from an investor standpoint.

Groups of investors have come together to make statements on Burma/Myanmar, Sudan & Russia (see below), which demonstrates the appetite amongst investors for this information. But corporate disclosure is currently well short of the information investors would need to assess whether companies are following the steps investors have called for.

Conclusion

The ongoing conflict in Ukraine and how companies have responded to it have highlighted the need for greater corporate awareness of business risks and responsibilities, and the legal protections afforded to companies, under IHL. Until now the impact of conflict in other countries such as Myanmar and Sudan continues to affect the lives of individuals. The continuing effects of these conflicts are a clear sign that more can be done to help reduce their harmful impact. A GRI Standard reporting guidance and additional training materials on IHL would go a long way in helping companies assess the impact of their business activities to conflict and guide their behavior moving forward.

Yours sincerely,



Peter Webster
CEO
EIRIS Conflict Risk Network



Samantha Chua
Sr. Project Manager
EIRIS Conflict Risk Network

Investor statements

- <https://eiriscrn.net/wp-content/uploads/2021/12/sudan-with-signatures-for-web.pdf>
- https://media.business-humanrights.org/media/documents/Investor_Statement_on_the_Crisis_in_Ukraine_16_May_2022.pdf
- <https://investorsforhumanrights.org/sites/default/files/attachments/2021-07/Investor%20Statement%20on%20Human%20Rights%20in%20Myanmar%2016%20July%202021.pdf>



Public Comment GSSB Work Program 2023-2025

Persons with disabilities represent more than **1 billion people** in the world, being a large group of population experiencing different forms of inequality, exclusion, disadvantage and discrimination.

The **2030 Agenda and the Sustainable Development Goals (SDG)** recognize persons with disabilities as a vulnerable group of population and makes explicit reference to them in different SDGs and targets. Relevant efforts are still needed to improve their situation in many areas such as education, employment and accessibility of goods and services, where business can play an important role. A broad approach of the SDGs and the situation of persons with disabilities can be found [here](#).

The [UN Convention on the Rights of Persons with Disabilities](#), ratified by more than 180 countries, is a legally binding instrument setting minimum standards for rights of people with disabilities, placing the matter of disability in the very heart of Human Rights.

Global Reporting Initiative has had a longstanding alliance with **Fundación ONCE**, based on the vision that disability is part of the sustainability agenda. As a result, both organizations have been collaborating in different ways, including the publication of the Guide “[Disability in Sustainability reporting](#)” first in 2015, and updated in 2019. Both organizations are currently working together to update again its content according to the new GRI Universal Standards.

Fundación ONCE welcomes the work undertaken by GRI and the GSSB to update and amplify GRI Standards, as the reference worldwide universal guidance for sustainability reporting. The Foundation also welcomes the opportunity for stakeholders to comment on the process ahead, reflected in the Draft work program 2023-2026, highlighting the following ideas:

- There is an opportunity to better integrate disability matters in the revision of the **Labor** standards, encouraging GRI and the GSSB to take stock of the specific work developed in the past in this field, as well as to count with expert advice and opinion of organizations representing and working with persons with disabilities.
- Disability matters are also relevant within other Topic standard revision processes such as the ones regarding: **economic impacts, customer impact, procurement practices, digitalization and data privacy**.

- We also encourage GRI to consider the development of a **specific Standard on persons with disabilities**, that could integrate all the different aspects related to this vulnerable group of population.

We would like to highlight that persons with disabilities can be understood as an important stakeholder group from a 360° perspective: they can be employees, users/consumer/clients (where *universal accessibility* and *design for all* becomes key for real inclusion), part of the supply chain and, of course members, of the local community.

Fundación ONCE remains at GRI and GSSB's entire disposal to further contribute to the revision and development of new topic standards.

***About Fundación ONCE**

Fundación ONCE is a Spanish foundation dedicated to improve the social and labor inclusion of persons with all types of disabilities, with a main focus on the areas of training, employment and accessibility of products, services and environments. Fundación ONCE is founded by the National Organization of the Blind in Spain (ONCE). Also, besides its founder, the different organizations representing persons with disabilities are included in the Foundation's Board of Trustees.

Fundación ONCE collaborates with the business sector, public authorities, education institutions and civil society in Spain, Europe and at international level to generate inclusion opportunities and better integrate the disability dimension into the sustainability agenda.

Fundación ONCE, its founder ONCE and the social business group ILUNION, form all together the *ONCE Social Group*, which employs near 73,000 workers, almost 60% persons with disabilities. The ONCE Social Group is the largest non-public employer in Spain and the largest employer of persons with disabilities worldwide.

13 February 2023

Attn: GSSB Secretariat

Global Sustainability Standards Board

By email: gssbsecretariat@globalreporting.org

Re: Public Comment GSSB Work Program 2023-2025

Dear Global Sustainability Standards Board,

We, the Geneva Centre for Security Sector Governance (DCAF), welcome this opportunity to submit to the Global Sustainability Standards Board (GSSB) our comments on the draft GSSB Work Program 2023-2025.

As a short background, 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/>.

Addressing security and human rights in GSSB's planned work program (line 227)

Although security has typically been associated as a concern for extractives companies in the oil and gas or mining industries, there is increasing acknowledgement that companies in a broad range of sectors must increase scrutiny over their security arrangements, particularly in conflict-affected and high-risk areas. Security arrangements, security providers, and interactions with security forces and actors create human rights risks for all companies, whether it relates to their field operations, supply chains, or contractors. Equally, if left unaddressed, any human rights issue has the potential to escalate into a security incident with significant consequences for host communities. Security and human rights risks create a feedback loop of potential problems. Security is therefore a cross-cutting and essential component of human rights due diligence processes, as well as corporate reporting on environmental, social and governance issues.

In alignment with the letter submitted by DCAF and ICRC in October 2022 to the GSSB, DCAF welcomes the fact that the review of GRI: Security Practices is slated to begin in 2024. With regards to the GRI Sector Standards, we also welcome that the mining standard has been released for public comment on 7 February 2023. DCAF looks forward to providing feedback and reviewing the standard closely for suggestions on incorporation of strengthened security and other important human rights perspectives.

Research and expert support on security and human rights (line 228)


DCAF encourages the GRI to assess the interlinked issues of security and business in conflict and their transversality across all the standards. To this end, we reiterate our interest in undertaking a mapping/gap analysis of challenges and opportunities for the GRI Standards to incorporate these issues in a cross-cutting way. Other practical reporting guidance tools could be included in the mapping, such as expanding the GRI's "Reporting in Practice" case studies to include security and human rights-related reporting (whether sector or topic-specific, or grouping together several sectors and topics).

Support for new topic standard on conflict sensitivity and international humanitarian law (line 233)

As many businesses have operations in conflict-affected or high-risk areas, DCAF puts forward two recommendations:

- 1) DCAF recommends that the GSSB ensures that international humanitarian law (IHL) and conflict sensitivity is incorporated into existing standards that are being revised. A mapping of IHL and conflict sensitivity elements in the GRI standards could accompany a security mapping (as recommended above).
- 2) DCAF recommends that the GSSB develops a standalone topic-specific standard on IHL and heightened due diligence for companies operating in conflict-affected and high-risk areas. In such situations, the rule of law may be weak and companies do not have the tools nor the practical know-how on addressing their impacts. The GRI meanwhile, does not have a dedicated and comprehensive standard for assessing business in conflict. Additionally, the existing GRI standards (in particular the human rights standard) do not clearly make the link between human rights, security and conflict situations. This leaves a significant gap in accountability.

We look forward to supporting the GRI 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.

p.o. 

Alan Bryden

Head, Business and Security Division

DCAF- Geneva Centre for Security Sector Governance



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Why we believe it is essential the

***GSSB prioritises
the GRI Education Services
Sector Standard***

Empowering 235m Students
for a Sustainable Future*

* UNESCO <https://www.unesco.org/en/higher-education>

Simon Pitsillides, MBA, FIEMA, FCIM, MIOJ, GRI & IEMA Trainer, GRI Certified Sustainability Professional

Our aim: Empowering 235 million university students to start understanding significant impacts and take action in their future professions

Arguably, universities and other teaching institutions' most important impact concerns teaching students the skills they need to conduct their future professions in a sustainable and responsible way.



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The enormity and diversity of the continuously evolving sustainability challenges in our world necessitate that each future employee/ expert is capable of identifying /addressing them effectively within their unique area of expertise.



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Our aim: Empowering 235 million university students to start understanding significant impacts and take action in their future professions

The world is currently facing a crucial moment where many leaders appear to lack the will and determination to meet the sustainability goals defined by experts.

The GSSB's decision to prioritize the development of standards for the most harmful sectors is a wise one, as it targets the most important "fires" (most pressing issues our world is facing) we need to address .



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Our aim: Empowering 235 million university students to start understanding significant impacts and take action in their future professions

The question we ask is:

what will it take for the GRI Education Services Sector Standard to be developed ASAP and in parallel with the GSSB's solid prioritisation programme's thinking, to ensure that the future workforce of 235 million employees possesses the necessary skills not only to prevent "fires" from igniting, but also to effectively extinguish them as future experts in their fields?



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With this approach we will be building a proactive and sustainable world, together



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Percentage of courses which include the identification of significant impacts

Percentage of courses which include the identification of significant impacts

Once the GRI Education Services Sector Standard proceedings are launched, FBRH will take action, through the GRI's robust, transparent and multi-stakeholder approach to include a specific indicator.



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Percentage of courses which include the identification of significant impacts

An indicator that will require organisations to provide the percentage of courses which include the identification of significant impacts (economy, environment and society) using a process such as the GRI's 4-step approach (materiality).



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Why a GRI Education Sector Standard is a necessity

The power of the GRI Sector Standards lies in two very important aspects:

- 1. A list of a sector's most significant impacts is clearly defined in the public interest through a transparent, multi-stakeholder approach (academia, business, experts, governments etc.) which includes a period of public comment.*

2. Organisations are required to either show how they are taking action related to these significant impacts, or provide the reason why they consider a significant impact not applicable for them (depends on their value chain position). This level of transparency is an extremely powerful driver for change.

Other reasons why is it important that GRI and the GSSB prepare the Education Services Sector Standard as soon as possible

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Other reasons why is it important that GRI and the GSSB prepare the Education Services Sector Standard as soon as possible

1) GRI has a principled approach to sustainability.
Preparing sustainability standards in the public interest using a transparent, multi-stakeholder approach is a very credible way to conduct sustainability that does not only focus on a specific stakeholder group's needs (e.g. investors).



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Other reasons why is it important that GRI and the GSSB prepare the Education Services Sector Standard as soon as possible

2) GRI's robust methodology to identify significant impacts (double materiality). In our experience, as GRI Certified Training Partners, this methodology (GRI-3, 4-step approach) can be taught in half a day. It will therefore not impact in a big way course programmes.



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3) Sustainability needs to be embedded into the DNA of organisations. It will be a game changer with potentially 235m students understanding how significant impacts are identified using a principled approach (double materiality).

a) All inter-company departments need to be responsible for assessing impacts and outpacing competitors in aligning with the green economy (gaining competitive advantage is the win-win for the company and the world).

Other reasons why is it important that GRI and the GSSB prepare the Education Services Sector Standard as soon as possible

b) Future employees have the skill set to be able to call out bad practices. This will benefit both the organisation and the world.



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Other reasons why is it important that GRI and the GSSB prepare the Education Services Sector Standard as soon as possible

4) Increasing the uptake of the GRI Standards.

Providing the first comprehensive sector standard for education will make it natural for organisations in this sector to gravitate towards it. If significant impact identification (in the curriculum of every course) is part of the likely material topics, students across the world might learn GRI's principled approach to sustainability and use it in their future professions.



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thank you!

Simon Pitsillides, MBA, FIEMA, FCIM, GRI & IEMA Trainer

Empowering 235m Students for a Sustainable Future: Request from GSSB an Education Standard



[Simon Pitsillides](#) started this petition

Building a proactive and sustainable world, together

Positive change does not come through wishful thinking. Our busy and complicated world will continually face many challenges on many fronts. Beyond climate change, other main challenges we need to deal with include: other aspects of planetary pollution and destruction (eg. waste, plastics), Biodiversity loss (which also affects food security), human rights, inequality (digital and economic), mental health deterioration, and social cohesion erosion.

Our aim: [Mobilising 235 million university students to start understanding significant impacts and take action in their future professions](#)

Arguably, universities and other teaching institutions' most important impact concerns teaching students the skills they need to conduct their future professions in a sustainable and responsible way. Only after proper and principled significant impact identification (on economy, society, people), can the other sustainability steps begin to be implemented (measure, manage and change). Preparing students to take real action to continually address significant impacts where these matter.

The goal of this petition

To achieve the above aim our goal is to convince the [GRI Global Sustainability Standards Board \(GSSB\)](#) to work on the Education services sector standard as a top priority in the work programme that has been defined for the next three years.

The Global Sustainability Standards Board (GSSB) is currently seeking public comment on its 2023-2025 Work Program. GSSB is soliciting stakeholder feedback on questions including: "Are there any sectors ... that should be prioritized for development during the period covered by this work program?"

The results of this petition - to prioritise development of an Education Sector Standard - will be shared with GSSB on Feb 17, 2023 as a response to the solicited feedback.

Why an Education Sector GRI Standard is a necessity

The power of the GRI Sector Standards lies in two very important aspects:

1. A list of a sector's most significant impacts is clearly defined in the public interest through a transparent, multi-stakeholder approach (academia, business, experts, governments etc.) which includes a period of public comment.
2. Organisations are required to either show how they are taking action related to these significant impacts, or provide the reason why they consider (a significant impact) not applicable for them (depends on their value chain position). This level of transparency is an extremely powerful driver for change.

A GRI Education Sector Standard will therefore help organisations focus their efforts on their significant impacts as these have been clearly defined through this robust multi stakeholder and transparent GRI process.

[Report a policy violation](#)

Updates

[Post an update](#)

Keep your supporters engaged with a news update. Every update you post will be sent as a separate email to signers of your petition.

100 supporters

1 week ago

Simon Pitsillides started this petition

2 weeks ago

Reasons for signing

I'm signing because...

[Fiona Gillespie](#) · 1 week ago

YES! Great idea which MUST be done ASAP, the future of our species IS in their hands... Us elders need to show them the way, as we too are fighting for the future of us ALL! 🙏🏻🙏🏻🙏🏻🙏🏻

♥ 3 · [Share](#) · [Tweet](#)

[Nancy Palmer](#) · 7 days ago

I'm concerned about the fate of our environment and want to see a change

♥ 1 · [Share](#) · [Tweet](#)

[William Cook](#) · 1 week ago

It's the future for these students

♥ 1 · [Share](#) · [Tweet](#)

[Richard Boyle](#) · 1 week ago

Sounds a smart idea

♥ 1 · [Share](#) · [Tweet](#)

[John Kavaliauskas](#) · 1 week ago

For our future.

♥ 1 · [Share](#) · [Tweet](#)

[Vernon Taylor](#) · 1 week ago

It is true today's students will eventually making the major decisions; making policy and governing the world - it is necessary they should leave education with the most appropriate core skills for their future roles.

The first thing they should learn is nothing is sustainable ... [Read more](#)

♡ 0 · [Report](#)

203 have signed. Let's get to 500!



At 500 signatures, this petition is more likely to be featured in recommendations!

Iris Charalambidou signed 1 hour ago

Ioannis Kakouris signed 11 hours ago

Empowering 235m Students for a Sustainable Future: Request from...

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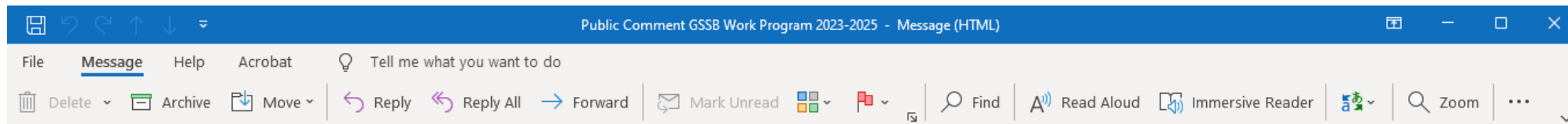
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Simon Pitsillides	London	England		UK	06/02/2023
Nicholas Hadjiyiannakou	London	England	w14 Ons	UK	06/02/2023
Roz Green	Gt Yarmouth	England	NR319HE	UK	06/02/2023
Christopher Collins	Teignmouth	England	TQ14	UK	06/02/2023
Stavros Goulas				Cyprus	06/02/2023
Mandy Caddick	Dudley, West Midlands	England	DY1 4JP	UK	06/02/2023
Julian Sheppard	Milton Keynes	England	MK13 8LR	UK	06/02/2023
j c	London	England	sw12	UK	06/02/2023
Louise Pitsillides	Cambridge		CB4	UK	06/02/2023
Peter Taylor	London	England	CR0 2BF	UK	06/02/2023
Helen Parkinson	London		NW8	UK	06/02/2023
Stephen Walker	Liverpool		L4	UK	06/02/2023
Carole Hunt	London	England	E14	UK	06/02/2023
Natalie Smith	Rossendale	England	BB4 9AP	UK	06/02/2023
Phil Badiz	Ryde	England	PO33 1EU	UK	06/02/2023
Gretta Slane	Bolton, Lancashire	England	BL1 6EP	UK	06/02/2023
Vasileios Grigoriou	Birkenhead	England	CH43 4XH	UK	06/02/2023
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Melina Kourri	Nicosia			Cyprus	07/02/2023
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Davina Briggs	Maidstone		ME15	UK	07/02/2023
Helen Davidson	Wallasey		CH44	UK	07/02/2023
S S	Maidstone		ME16	UK	07/02/2023
Rory MacMahon	Sheffield		S10 4EH	UK	07/02/2023
Sheraz Khokhar	Walthamstow		E17	UK	07/02/2023
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Sonia Shah	Harrow		HA1	UK	07/02/2023
ingrid de doncker				Ireland	07/02/2023
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Maddalena Galloni				152 Italy	07/02/2023
Rita Matias			2705-835	Portugal	07/02/2023
Tracy Salter	London		EC4N	UK	07/02/2023
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Vahid Hp	London		EC2V	UK	07/02/2023
Darryl Taylor	Chesham		HP5	UK	07/02/2023
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Rebekah Smith				Cyprus	08/02/2023
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emmanuel kafubula	Lusaka			Zambia	08/02/2023
Muhammad Ahmad	Jeddah			Saudi Arabi	08/02/2023
fabrice byll				Gabon	08/02/2023
Trevor Powlesland	Plymouth	England	PL5 4LW	UK	08/02/2023
Daniel Paul	Knutsford	England	WA16	UK	08/02/2023
Helga Steinthorsdottir				Iceland	08/02/2023
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Asep Hermawan	Bandung		40266	Indonesia	08/02/2023
David Curbelo	S/C de Tenerife		38004	Spain	08/02/2023
julie reid	Bournemouth	England	bh11 8hn	UK	08/02/2023
MOammed al mukhainy	Muscat			Oman	08/02/2023
Duajj alfarhan				Kuwait	08/02/2023
David McCormack				Ireland	08/02/2023
Ali Merhej				Iraq	08/02/2023
Vishnu Kumar	Mumbai		400070	India	08/02/2023
Julia Bena	London		EC4R	UK	08/02/2023
Burcu Basaran	Izmir			Turkey	08/02/2023
Paul Broekhof				Netherland	08/02/2023
Haoua Milocko				Gabon	08/02/2023
Mike Eggleston	WISBECH	England	PE14	UK	08/02/2023
Fiona Gillespie				UK	08/02/2023
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Athos Hadjimitsis				Greece	08/02/2023
Judith Velody	Leicester	England	LE5 5RG	UK	08/02/2023
David Webb	Eastleigh	England	SO509BU	UK	08/02/2023
Onsmus Mazanzi	London		EC2V	UK	08/02/2023
Hannah Deveney	Liverpool	England	L21 7QB	UK	08/02/2023
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Emma Finch	London	England	SW7 2EU	UK	08/02/2023
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Sia Michaela Bandabla				Sierra Leon	08/02/2023
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Allan Thompson	Norwich	England	NR13	UK	09/02/2023
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Roland Smith	Walsall		WS2	UK	09/02/2023
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Robert Dack	Totton	England	So40 9FF	UK	09/02/2023
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Michael O'Callaghan	Reading		RG6	UK	09/02/2023
stella shackle	Blofield	England	NR13 4RQ	UK	09/02/2023
Carol Read	Loughborough	England	le111rl	UK	09/02/2023
Sue O'grady	Forest Hill	England	Se233sz	UK	09/02/2023
Ieva Vilke				Lithuania	09/02/2023
jill bird	bristol, UK	England	bs2 9Yh	UK	09/02/2023
katie allen	Saint Ives	England	PE27	UK	09/02/2023
Brian Dallaway	Llangadog	Wales; Cyn	sa19 9ha	UK	09/02/2023
Conor McKeown	Portadown	Northern Ir	BT62 1PL	UK	09/02/2023
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Pippa White	Reading	England	RG5 4NT	UK	09/02/2023
Ian Robinson	Northampton	England	NN7 3JB	UK	09/02/2023
Tracy Reay	Ely		CB6	UK	09/02/2023
Avril Burt	Winchester	England	SO213EU	UK	09/02/2023
Richard Boyle	Eastbourne	England	BN23 5AB	UK	09/02/2023
Susan Randall	Baldock	England	SG7 6SS	UK	09/02/2023
LIZ GODBER	Llanelli	Wales; Cyn	SA14	UK	09/02/2023
Mike Doherty	Northampton		NN5	UK	09/02/2023

Allison Rensch	London	England	E8 1HH	UK	09/02/2023
William Cook	Portadown	Northern Ir	BT63	UK	09/02/2023
Rania Al-Baroudi	Geneve			1205 Switzerland	09/02/2023
Slavina Dimitrova	London		W3	UK	09/02/2023
Vernon Taylor	Grantham	England	NG31 6DB	UK	09/02/2023
Sriram Surapaneni	London	England	RM6 5DS	UK	09/02/2023
David Jackson	Leicester	England	LE4 9NE	UK	10/02/2023
Derek Stephen	Portsmouth	England	PO5 3HN	UK	10/02/2023
jeff stephen	Havant	England	po9 2ef	UK	10/02/2023
Olga García	Valencia			46008 Spain	10/02/2023
david tyson	Corringham	England	SS17 7PU	UK	10/02/2023
Felicity Dobson	Chinley	England	SK23	UK	10/02/2023
Nancy Palmer	Warren	Rhode Islar		2885 US	10/02/2023
Paul Whieldon	Hastings	England	TN34	UK	10/02/2023
Kathy Szeputi	Warrington		WA5	UK	10/02/2023
Stormy Weathers				UK	10/02/2023
Tokunbo Ifaturoti	Ilford		IG4	UK	11/02/2023
Armen Suvaryan	London		Se13	United Ara	11/02/2023
Patricia Jenkins	Chelmsford		CM1	UK	12/02/2023
Cheryl Hopkins	Pontypridd	Wales; Cynr	CF37 5NG	UK	12/02/2023
Charlotte Horder	Bochum			44791 Germany	13/02/2023
Maha Najjar				Palestine	13/02/2023
Ally Micklem	Buguggiate			21020 Italy	13/02/2023
Sandra Ruiz de Azua	Vitoria-Gasteiz			1006 Spain	13/02/2023
Sifiso Nyembe	Manzini			Swaziland	13/02/2023
Ingrid Garzon	London		SE1	UK	14/02/2023
ozgur ekim	Istanbul			Turkey	14/02/2023
Lise Alex Marthinsen				Norway	15/02/2023
Colin Ayres	Croydon		CR0	UK	15/02/2023
Emily Clarke	Cornwall	England	EX23	UK	15/02/2023
Jenny Pitsillides	London		SE1	UK	15/02/2023
Jenny Pitsillides	London		SE1	UK	15/02/2023
Iasonas HadjiIoizou	London		W2	UK	15/02/2023
Iznaur Khatataev	Edinburgh	Scotland	EH8 8EH	UK	15/02/2023
Elena Bagdades	New Haven	Connecticu		6511 US	15/02/2023
Grace Davenport	Camborne	England	TR14	UK	15/02/2023
Maria Christina Achilleoude	London	England	WC1B 3AD	UK	15/02/2023
Greg Stylianides	Nottingham	England	NG1 1QP	UK	15/02/2023
zain elmajed				Jordan	16/02/2023
Abeer Abugharbiya				Cyprus	16/02/2023
Rosario Galván	Badajoz			6010 Spain	16/02/2023
Dina Mylordou	Nicosia			Cyprus	16/02/2023
Paraskevi Zavou	Southampton	England	SO14 7FB	UK	16/02/2023
Maria Hadjiyiannakou				Cyprus	16/02/2023
Kypros Pitsillos	London	England	E14	UK	16/02/2023
Veronica Nott	London	England	SW6 5AX	UK	16/02/2023
Nicholas Hadjiyiannakou	London		WC2R	UK	16/02/2023
Yuliya Fateyeva	Anchorage	Alaska		99501 US	16/02/2023
Ioannis Kakouris	Cirencester	England	GL7 1ES	UK	16/02/2023
Iris Charalambidou	Nicosia			Cyprus	17/02/2023

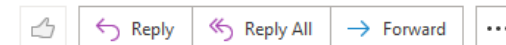


Public Comment GSSB Work Program 2023-2025



Rakesh Kumar Singh (Behror) <rakesh.singh@greenlam.com>

To: GSSB Secretariat



Wed 01/02/2023 10:35

You forwarded this message on 01/02/2023 11:28.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi,

There are two suggestions from my side –

1. The GRI standards should be translated into Hindi, which is the language of approx. 70 Crore people in India and neighboring countries.
2. The arrangements for preventing false reporting need to be strengthened.

Thanks and regards,



Rakesh Kumar Singh
Deputy Manager
IMS

Plot no. E - 176/179, Phase-II, RIICO Industrial Area, P.O Behror, Dist. Alwar
M:95998 06033
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17 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 human security, enhanced due diligence and 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). LSE IDEAS welcomes 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 would like to offer our expertise during the revision and development of (new) standards when considering the issues listed below. Furthermore, in response to question 4, we ask you to consider the materials developed by LSE IDEAS in cooperation with the UN that have the ability to identify clear alignment between the Standards and the SDGs in addition to national development objectives.

We specifically would like to bring to your attention the following additional considerations for integration into the GSSB Work Program 2023-2025:

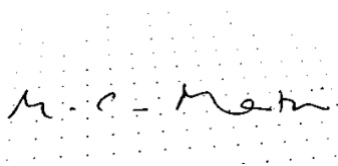
- Integrate the concept of human security into the GRI Standards: Human Security, which encompasses human rights, emphasises interconnections, both between individual types of rights and needs, and the connection between human rights and development. It pays attention to the intersections of diverse forces in people's lives and the nexus between issues in different domains – between economy, conflict, environment, health (physical and mental) and justice. Our research has shown that by integrating double materiality into existing risk assessment and impact measurement frameworks, through the concept of human security, companies are better aligned with local realities and the context in which they operate. This is expected to lead to a more complete measurement of social and environmental impact, especially for high impact sectors. It is recommended that the GRI Standards include a reference to the importance of applying human security as a basis for revealing double materiality impacts in the social and environmental impact

dimensions This will address the challenges listed by working group members in the reporting on impact experienced by local communities.

- Incorporate enhanced due diligence and conflict sensitivity: When companies operate in fragile and high-risk settings, it is recommended to include the use of enhanced due diligence and conflict sensitivity in the GRI Standards, following the UN Guiding Principles on Business & Human Rights. This should not be limited to situations of armed conflict but also apply to post-conflict situations, volatile environments and natural disasters. Potentially harmful social or environmental impacts that trigger conflict and violence can be addressed through the concept of double materiality, hence help to mitigate the risks and enhance sustainability.
- Clarify the meaning of 'meaningful engagement': The GRI Standards (under Chapter 5. Stakeholder engagement) explain what is meant by meaningful engagement. In addition, it is recommended to explain what a proper process is for trust building or what trust building conditions entail and how to measure these. In general, trust is built provided that three conditions are met: commitments made, accountability and transparency. This implies that meaningful engagement should serve these conditions. Structured and sustained interaction with affected communities is an essential prerequisite for being transparent and accountable. It is recommended to make this more explicit in the Standards. LSE IDEAS has developed guidance for such sustained interaction which can be used to make the meaningful engagement more tangible and practical.

We encourage the GSSB to not only consider the importance and relevance of human security, enhanced due diligence and conflict sensitivity when revising existing Topic and Sector standards, but to prioritise these topics when developing new GRI standards. Also, instead of developing a stand-alone standard on conflict sensitivity and IHL (as recommended in the draft GSSB Work Program 2023-2025), we recommend the integration of these issues in all sector standards, as their use is important for any sector operating in fragile and high-risk settings.

Yours sincerely,

A handwritten signature in black ink, appearing to read "M. C. Martin", is written over a light grey dotted grid background.

Mary Martin, Director of the Business and Human Security Initiative, LSE IDEAS

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

- LSE IDEAS (2022), [Maximising business contributions to sustainable development and positive peace: A human security approach](#). Supported by the United Nations Trust Fund for Human Security (UNTFHS).
- LSE IDEAS (2021), [Human Security Business Partnerships: A risk informed approach to achieve the SDGs](#). Supported by the United Nations Trust Fund for Human Security (UNTFHS).

- Dorp, M. van and M. Smits (2020), [The Social Impact of Business in Fragile and Conflict-affected Settings: Contributing to the SDGs and reducing local ESG risks by using Human Security and Positive Peace](#). United Nations at LSE Policy Brief
- Dorp, M. van and M. Smits (2020), [New Approaches to Assessing the Social Impact of Business in Fragile and Conflict-affected Settings](#). Discussion Paper for LSE IDEAS.



Meat & Livestock Australia (MLA)

submission to

Draft GSSB Work Program 2023-2025

Introduction:

Meat & Livestock Australia (MLA) welcomes the opportunity to present this submission to the Global Sustainability Standards Board (GSSB) Draft Work Program 2023-2025. MLA plays a critical role in supporting Australia's red meat and livestock sector through the provision of research, development, and marketing activities for the industry as the declared marketing and research body under the *Australian Meat and Livestock Industry Act 1997*.

This submission seeks to articulate industry's sustainability commitments and current MLA investments and highlight the importance of recognising the Australian red meat and livestock context and production system to ensure equity and equivalency across countries in global sustainability methodology and reporting frameworks.

MLA as Secretariat of the Australian Beef Sustainability Framework (ABSF) and the Sheep Sustainability Framework (SSF) welcomes GSSB's guidance. It supports the prioritisation of the biodiversity topic and also recommends the inclusion of the animal welfare and wellbeing; natural ecosystem conversion; and soil health topics into the Draft GSSB Work Program for 2023-2025.

As ABSF and SSF Secretariat, MLA holds significant interest and relevant expertise and welcomes the opportunity to participate directly on a working group or indirectly through further consultation in the development of these topics, to help demonstrate and support the Australian context.

About the Industry:

The Australian red meat and livestock industry represents about 1.5% of the global cattle herd and 5% of the global sheep flock. Australia exports approximately 70% of its red meat production and is the fourth largest global beef exporter. Australia's cattle herd as of June 2021 was 24.4 million head and the sheep flock was 68 million head. ¹

The livestock industry is Australia's largest agricultural industry with annual turnover of over \$67.7 billion. The industry employs approximately 428,000 people, including 191,000 directly and an additional 239,000 people indirectly in businesses servicing the red meat and livestock industry.

The livestock industry by its nature is exposed to climate change and extreme weather variability which directly impacts on livestock productivity and performance, natural ecosystem health and business resilience. Livestock producers are custodians to over half of Australia's land mass and with less than 8% of Australia's landmass suitable for other forms of food production, they are a critical contributor to food production globally and to the management of natural ecosystems.

Investment priorities:

MLA considers the environmental, social, and economic impacts of all investment decisions, priorities, and projects, seeking to ensure investments support both productivity and sustainability improvements to its stakeholders, so enabling industry to proactively drive sustainability progress and practice change rather than having additional regulation and compliance costs imposed upon it.

1. State of the Industry Report, 2022, Meat & Livestock Australia - [State of the Industry report](#)

Australian Beef and Sheep Sustainability Frameworks

The Australian Beef Sustainability Framework (ABSF)² and Sheep Sustainability Framework (SSF)³, managed by MLA, are industry-led but customer and investor focused frameworks. They track performance through independent evidence against indicators relevant to critical sustainability issues as defined by the four themes of Best Animal Care; Environmental Stewardship; Economic Resilience; and People & the Community.

The Frameworks are informed by regular material assessments, applying the principle of double materiality, in recognising industry impacts and the influence customer and investor decision making and are informed by the GRI sustainability reporting standard. This ensures that industry is supporting best practice in addressing its sustainability impacts and supports equity and equivalency for the Australian context in global reporting.

The assessments have identified animal health, husbandry practices and welfare, greenhouse gas emissions, biodiversity, forest and woodland, soil health, water security and quality, chemicals and safety and biosecurity as the most highly material issues for the Australian red meat and livestock industry.

Carbon Neutral 2030 Roadmap

In 2017 the Australian red meat and livestock industry set an ambitious target to be Carbon Neutral by 2030, this requires industry to make no net release of greenhouse gas emissions (GHG) into the atmosphere as measured by the National Greenhouse Gas Inventory (NGHGI) by 2030. CN30 has driven a significant investment commitment and collaborative partnerships in GHG Emissions Avoidance; Carbon Storage; Integrated Management Systems; and Industry Leadership.

Significant emissions reduction investments are targeting further scientific validation of feed additives (3-NOP & Asparagopsis), and technologies to enable their application to extensive rangeland situations; investigation of a breeding value for methane traits in livestock and high-quality pasture-legume mixes that inhibit methane emissions from livestock. Carbon storage investments include technologies to support remote sensing to reduce the cost of soil carbon baseline measurements and further investigation into time-controlled grazing and integration of trees on farm in livestock production systems.

The Australian red meat and livestock industry, as at 2019 had achieved a 59.5% reduction in its emissions since baseline 2005 and halved its contribution to national GHG emissions. Significant further reductions in GHG emissions will be determined by the outcomes of current emissions avoidance and carbon storage investments and their application across the whole production system.

Environmental Credentials for Grassfed

MLA is leading the Environmental Credentials for Grassfed Beef project which aims to enable grassfed beef producers to demonstrate their environmental performance through verifiable credentials specific to the five themes of biodiversity, tree cover, grass cover, carbon, and drought resilience. The project will utilise where possible remote sensing tools and is developing a digital platform to enable producers to collect and control their data, to take advantage of market opportunities. The project is at present scientifically validating the defined credentials with producer piloting of the digital platform to commence in the near future.

2. Australian Beef Sustainability Framework 2022 Update, Meat & Livestock Australia - [ABSF Update 2022.pdf](#)
3. Sheep Sustainability Framework 2022 Update, Meat & Livestock Australia - [Sheep Sustainability Framework Annual Report July 2022.pdf](#)

Lifetime Animal Wellbeing Index

MLA is currently investigating the development of a Lifetime Animal Wellbeing Index to demonstrate industry's commitment to best practice animal husbandry, welfare, and wellbeing. The assessment of livestock wellbeing over the lifetime of an individual animal and a mechanism to deliver information to markets is complex and highly challenging and the development of an index is in preliminary investigation stage.

Australian Beef and Sheep Sustainability Frameworks Goals and Reporting

The ABSF is currently investigating the development of industry targets beyond the CN30 target to demonstrate industry's commitment to sustainability.

Targets will provide a tangible pathway for industry to progress meaningful sustainability outcomes; help define industry's future sustainability priorities in terms of science and technology; practice change; disclosures and reporting to achieve targets; and will provide proof of Australian industry's global leadership in sustainability.

The ABSF and SSF are currently undertaking an investigation into alignment of the Frameworks' sustainability material priorities, indicators, and metrics with the GRI reporting, specifically against the GRI Universal Standards and GRI 13 Agriculture, Aquaculture, and Fishing Sector 2022 standard.

The investigation has demonstrated strong alignment between GRI 13 topics and ABSF & SSF's highly material topics including GHG, animal welfare and wellbeing, biodiversity and soil health and overall good alignment with ABSF and SSF's moderately material topics.

The investigation has also highlighted significant differences in how topic scopes are defined, as explained by GRI's focus on impacts and the Framework's focus on both impacts and risks; and differences in the global language GRI applies as compared to the Australian context and operating language as applied by the ABSF and SSF, reinforcing the need to recognise country context.

Important considerations in the determination of the draft GSSB

In the determination of the Draft GSSB Work Program 2023-2025 and the prioritisation of specific sectors and topics MLA puts forward the following considerations:

- The Australian red meat and livestock industry strives to ensure that its sustainability commitments are led and driven by industry rather than imposed upon it by government regulation. MLA in considering all its investment decisions, strives to ensure investments deliver to its stakeholders, the tools necessary to make both productivity and sustainability improvements. Only by supporting our stakeholders to become more productive and profitable and their businesses more climate and risk resilient, can they pursue emerging market opportunities. In this way we strive to ensure industry can collectively achieve enduring sustainability.
- The Australian red meat and livestock industry, in contrast to many other livestock industries around the globe, is predominantly extensive production on vast areas of land. In the development of global sustainability methodology and reporting frameworks it is critical that country-specific landscapes and production systems are considered and provided for. This will help to ensure that methodologies, disclosures, and reporting is applicable, relevant, and fair across the globe and delivers the desired sustainability information and outcomes.
- It is vitally important that reporting frameworks are developed and based on peer reviewed science and that methodologies and credentials are scientifically validated prior to the development of sustainability reporting requirements.
- Australian livestock producers are custodians of over half Australia's landmass and vital contributors to global food production and natural ecosystems management. Their direct contribution to natural ecosystem management requires recognition and consideration. This includes land stewardship, the management of ground cover, and control of invasive fauna and flora species, which are key to the preservation of biodiversity.

- MLA as Secretariat of the Australian Beef Sustainability Framework (ABSF) and the Sheep Sustainability Framework (SSF) welcomes GSSB's guidance, it supports the prioritisation of the biodiversity topic and also recommends the prioritisation and inclusion of the animal welfare and wellbeing; natural ecosystem conversion; and soil health topics in the Draft GSSB Work Program for 2023-2025.
- As ABSF and SSF Secretariat, MLA holds significant interest and relevant expertise and welcomes the opportunity to participate directly on a working group or indirectly through further consultation in the development of these topics, to demonstrate and support the Australian context.
- Severe limitations in data availability, accuracy and currency need to be acknowledged as presenting significant challenges for reporting entities and increasing the risk of inaccurate and counterproductive reporting.
- The burden of reporting in terms of cost, time and manual effort needs also to be acknowledged and accommodated, to ensure it does not unduly impact specific sectors or businesses to the point of competitive disadvantage.

Thank you for the opportunity to comment as an important industry stakeholder. We welcome any further questions or requests for information, and we look forward to ongoing consultation with GSSB.

Yours sincerely

A handwritten signature in black ink, appearing to be 'JMS' with a horizontal line underneath.

Jason Strong

Managing Director

Meat & Livestock Australia

Jstrong@mla.com.au

28 February 2023

Global Sustainability Standards Board (GSSB)
By email: gssbsecretariat@globalreporting.org

Date : Thursday 16 February 2023
Reference : WO/JvS
Re : NOREA Response
Public Comment GSSB Work Program 2023–2025

Dear members of the GSSB,

Introduction

NOREA welcomes the Global Sustainability Standards Board initiative for this consultation. [NOREA](#) is the professional organization of IT–auditors in The Netherlands, established 30 years ago. NOREA is affiliated member of [IFAC](#) and standard setter for registered IT–auditors in The Netherlands. We collaborate closely with [NBA](#) (the Royal Netherlands Institute of Chartered Accountants) in the domain of assurance, data&analytics and involvement of IT specialists within the financial audit. We also collaborate with global organizations such as the Information System Audit and Control Association ([ISACA](#)) and the Institute of Internal Auditors ([IIA](#)).

Although the domain of sustainability reporting standards is not primarily the focus of our organization, the broad domain of non–financial information, including IT risk management, IT–security and data privacy are key domains for an IT–auditor. Furthermore we see a growing demand on Non Financial Information–assurance and first steps to include aspects of internal controls and IT–security and provided assurance thereon within the annual reports of public and private entities. In 2006 together with NBA we drafted a specific framework for data privacy which was the foundation for the [PrivacyProof program](#) we have in the Netherlands. The framework has been updated in 2018, due to European data privacy law which became effective. Another key program for NOREA is [DigiD–assessments](#), where IT–auditors provide assurance on the information security of the connections where civilians of the Netherlands with their digital identity (DigiD) can interact with government and other organisations.

In our comments on the activities and priorities set out in the draft GSSB Work Program 2023–10 2025 and the accompanying Project Schedule 2023, we have taken into account the four questions as listed in the consultation document:

1. Should the GSSB change the order of prioritization of the existing GRI Topic Standards for review during the period covered by this work program (see page 8)?
2. Which topics should the GSSB prioritize for the development of new GRI Topic Standards during the period covered by this work program (see page 10)?
3. Are there any sectors currently listed in priority groups 2, 3, and 4 in the list of prioritized sectors that should be prioritized for development during the period covered by this work program?
4. What activities or materials should the GSSB prioritize with regard to cooperation with other standard-setting bodies and international organizations (see page 14)?

We are pleased to provide our responses to your consultation and share our views and insights on the following items:

1. Our vision on reporting on the management of IT topics;
2. Based on the first item, we respond to your draft GSSB Work Program, especially on the development of a new topic standard for management of IT topics;
3. Finally we would like to raise attention for the quality of data used for GRI reporting in general, a topic that is close to the heart of IT-auditors and where we feel competent to respond.

1. Our vision on reporting on management of IT topics

We live in a global environment that is becoming increasingly digital and where digitized information, products and services are having substantial impact on individual consumers, public interest sectors, companies, governmental organizations and society as a whole. While it is clear digitization is bringing substantial benefits it also introduces growing dependencies on technical infrastructures, including vulnerabilities regarding misuse, (cyber)crime and infringements of human rights. Organizations, be it public or private, that do not sufficiently address this in managing their topics related to digitalization, data protection, cybersecurity, and privacy pose a weakness, and increasingly a threat to their users (consumers, companies) and other partners in their ecosystems. In line with the core principles of GRI, transparent reporting on their material topics regarding digitization, data protection, cybersecurity, and privacy will substantially contribute to awareness and drive improvement of these topics.

2. Development of new Topic Standards

In the draft work program (lines 246–247) a new potential topic standard for the grouping of topics in relation but not limited to digitalization, data protection, cybersecurity, and privacy is included. The plan is to conduct the research in 2023 and to start in early 2024.

We most welcome such initiative and are more than pleased to share our gained insights and results of the reporting initiative we have started 2 years ago and we have discussed with GRI representatives, most recently at January 24, 2023, where we were invited to contribute to this consultation to make the GSSB aware of our efforts and offer collaboration.

After a series of conversations with various regulators and representative organizations in the Netherlands for the need and content of an IT management report we identified an increasing need for transparency on the way organizations manage their digital (IT) topics, addressing the expectations from stakeholders such as customers, suppliers, employees and other workers, regulators, investors and society. The ambition is to make organizations more aware of the challenges they face and on the other hand by increasing transparency towards their stakeholders. Therefore, we started a reporting initiative, to contribute to:

- strengthen the compliance, confidentiality, integrity and availability of IT of the organization itself; and also
- the resilience of digital eco systems and protection of our economic system.

Inspired by the ideas and concepts of GRI we used the universal standards of GRI and the structure of the GRI topic standard as a starting point for a draft reporting framework. This because such provides a robust structure for a reporting standard, which is flexible enough for inclusion of specific topics and/or sector specific reporting requirements.

So far we developed a reporting standard for Management of IT comprising a number of likely material topics. This list has been composed combining the insights obtained from a series of conversations with potential stakeholders that we deem as important users of such reporting, e.g. supervising board members, credit institutions, supervising authorities and regulating authorities, with our professional views as body of IT-audit professionals.

The table below provides the overview of likely material topics we included in our draft reporting initiative. Please note items 1 and 2 have an organization wide scope, overarching the (sub-)topic scope of the items 3 to 8.

#	Likely material topic	Description
1	Organization & Governance of IT	IT wide description of how the digital capabilities are organized and its governance. This links to the organization description as covered in GRI 2.
2	Risk Management of IT	IT wide description of how IT risks are indentified and managed.
3	Digital Innovation & Transformation	Disclosures on how digitization is used to pursue the organization's strategic objectives, including how the design is managed (IT architecture) and how the transformation is realized (change management).
4	Data Governance & Ethics	Disclosures on how data is used in reaching the objectives of the organization, how awareness is created on the safe, compliant and ethical / responsible use of data and how algorithms are managed.
5	Outsourcing	Disclosures on the sourcing strategies used by the organization and how outsourcing is managed throughout its lifecycle.
6	Cybersecurity	Diclosures on the protection of digital / IT assets, how cyberevents are detected, how the organization responds to, and subsequently recovers from cyber events.
7	IT Continuity Management	Diclosures on the protection of digital / IT processes and services from disruption (considering a wide variety of scenarios), on continuity measures that are arranged, how they are operated when required and how the organization subsequently reinstates business as usual.
8	Privacy	Disclosures on how the organization ensures ongoing compliance with data privacy regulations as well as its own policies in its processing of personal data.

Where applicable we include the impacts of digitalization on human rights, e.g., of consumers (data privacy, data ethics), employees or other workers (outsourcing), and see potential to include disclosures on the environmental impacts of IT as well.

We will be pleased to share our draft reporting framework, that is currently being prepared for the public consultation phase, and provide you with our gained insights of the pilots that have been conducted and are underway, and to work together with you to establish to what extent it could be useful input for the due process towards the topic standard GRI envisages.

3. Other topic to be considered; quality of data for GRI reporting

Reliable reporting requires reliable information. Which starts with the initial recording of facts or transactions, the processing of such information including accumulations and interpretation and finally reporting. Often for such a number of IT systems will be used.

We experience in practice that in most organizations the internal control framework for sustainability data is less mature than that for financial reporting. Although such not necessarily means data processing is less reliable, we believe that besides the reporting framework on what should be reported, there is also a need for safeguarding for example the privacy of the customers. However [recent publications](#) in the Netherlands are addressing this topic as well. In a sound system for collecting, processing data, reporting on such data becomes easier and it will be beneficial to obtain independent assurance over such data reported. This will benefit the preparers and the users of GRI-based reports. NOREA will be pleased to participate in activities where this topic is being investigated.

Closing remarks

We trust to have you informed sufficiently and would like to collaborate with the GRI on the new GRI topics regarding digitalization, data protection, cybersecurity, and privacy as we are constantly working on these topics and can share our relevant experience on these.

If you have any questions, please do not hesitate to contact NOREA via Jeroen van Schajik (Jeroen.van.Schajik@bdo.nl).

Yours sincerely,
NOREA

Jeroen van Schajik
Board Member

17 February 2023

Barbara Strozzilaan 101
1083 HN Amsterdam
The Netherlands
Email: gssbsecretariat@globalreporting.org

Dear Sir/Madam

SAICA SUBMISSION ON DRAFT GLOBAL SUSTAINABILITY STANDARDS BOARD (GSSB) WORK PROGRAM 2023 - 2025

In response to your request for comments on the Draft GSSB Work Program 2023 - 2025, attached is the comment letter prepared by the South African Institute of Chartered Accountants (SAICA). SAICA is South Africa's pre-eminent accountancy professional body and is widely recognised as one of the world's leading accounting institutes. The Institute provides a wide range of support services to more than 50 000 members and associates who are chartered accountants (CAs[SA]), as well as associate general accountants (AGAs[SA]) and accounting technicians (ATs[SA]).

This comment letter results from the deliberations of SAICA's Sustainability Technical Committee (STC) with observers and participants from various sectors including audit firms, public sector and corporates. The STC comprises experts on the subjects of accounting, sustainability, assurance, ESG (environmental, social, governance), ethics, et al.

We thank you for the opportunity to provide comments on this Exposure Draft.

Please do not hesitate to contact us should you wish to discuss any of our comments.

Yours sincerely

Yvette Lange
Chairperson: STC

Nomsa Nkomo
Project Director: Sustainability,
Integrated Reporting and Thinking

Cc: Bongeka Nodada – Executive Corporate Reporting

GENERAL COMMENTS

We are generally in support of the activities and priorities outlined in the draft GSSB Work Program 2023-2025 and the accompanying Project Schedule 2023.

We acknowledge that the revision of the Universal Standards was the focus of the Global Reporting Initiative (GRI) in the past three years, which is foundations to the GRI's suite of standards. We further support the intention to review the existing standards continually to ensure these are responsive to emerging trends or developments.

Our responses to the specific question are set out below.

SPECIFIC COMMENTS

Question 1 — Order of prioritization of Topic Standards

Should the GSSB change the order of prioritization of the existing GRI Topic Standards for review during the period covered by this work program?

Procurement Practices- Start 2025

Based on the Draft GSSB Work Program 2023-2025 for public consultation (“consultation paper”), the planned revision for the topic standard on Procurement Practices is scheduled to commence during 2025. We suggest that the revision to this Topic Standard be prioritised by shifting this to start earlier than 2025. Procurement practices, notably disclosures pertaining to the impact of business relationships with suppliers (both downstream and upstream) is becoming prominent within our local context as well as globally. For example, disclosures relating to upstream suppliers could be a focus area in revising this Topic Standard which will serve to assist in shaping purchasing positions.

Additionally, with procurement practices linked to strategies for decarbonisation pathways and supplier social assessments to fulfil the net zero ambitions (especially within the Scope 3 dimension in which companies have footprints in various markets), a more urgent focus on procurement practices becomes apparent. As in many developing countries, these practices support the growth of small and medium sized enterprises (SMEs) within the supply chain, social and economic upliftment providing for the realisation of the Sustainable Development Goals (SDGs).

Question 2 — Development of new GRI Topic Standards and prioritization

Which topics should the GSSB prioritize for the development of new GRI Topic Standards during the period covered by this work program?

We appreciate that labour, customer impact, indigenous people and local communities form part of the work program. Although we recognise the importance of such topics across other parts of the globe, we would welcome that the GRI provides feedback regarding the process applied and considerations made about addressing the related social elements, particularly the social rights of the indigenous communities. We further perceive the broader topic of social impact as it relates to communities impacted by the company activities being a priority in the African context, and therefore propose that the GRI consider developing new Topic Standards covering elements of social impact to additionally include the created value add to those communities. Considering the upcoming agenda consultation of the International Sustainability Standards Board (ISSB) and its anticipated prioritisation of human capital and human rights, our comment regarding the consideration of this broader topic aligns well with global priorities of other global sustainability standard-setting forums.

Question 3 — Sector prioritization

Are there any sectors currently listed in priority groups 2, 3, and 4 in the list of prioritized sectors that should be prioritized for development during the period covered by this work program?

There was broad support for the sector prioritisation as it focuses on industries with high environmental impacts, for example, mining. Some participants advocated including industries with low environmental impacts but higher societal impacts and advise a revisit to the Priority Groupings in the future.

GRI Standards can be used by any organisation, whether private or public, and according to the relevant sector and material topics for that specific organisation. It was noted that time has been set aside in the work programme to initiate research with regard to Standard requirements for the public sector. There was great support for the GRI's work in this area as it is agreed that there is a need for more specific and focused material on the public sector and its peculiar issues.

Question 4 — Co-operation of partners

What activities or materials should the GSSB prioritize with regard to cooperation with other standard-setting bodies and international organizations?

The GRI is encouraged to continue to work and collaborate with the other international bodies as outlined in the consultation paper. We note the plans to identify areas for possible collaboration with the International Public Sector Standards Board (IPSASB), and in line with

our earlier comments on the need for exploration of needs within the public sector with regards to sustainability reporting and disclosures, we support this part of the work programme. With regards to the ISSB, we are pleased to see the continued prioritisation of this collaboration. We do however feel that more information is needed regarding a clear roadmap on this collaboration, and how this will support interoperability of the standards, in order to provide any meaningful commentary around this aspect and its relative prioritisation.

OTHER COMMENTS

Accountancy profession

We appreciate the direct link with other global standard-setters as outlined in the consultation paper and recommend that this approach becomes elevated to allow for the accountancy profession to contribute to the ongoing work program of the GRI. While current engagement is set with underlying entities of the International Federation of Accountants (IFAC), it is suggested that engagement at the IFAC level be considered by the GRI in terms of creating a broader scope for collaboration with the accounting profession regarding the sustainability pillars covered by the GRI Standards and how these are adopted and implemented.

Standards interpretation

With regard to “language” members urged the GSSB to continue issuing Standards which are written in an easily understandable manner so as to avoid challenges arising with interpretation and application of the Standards. This would also serve to manage any unnecessary application of GRI resources to produce FAQs and / or Standard interpretation guidance in response to these challenges.

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Global Reporting Initiative
Barbara Strozziiaan 101
1083 HN
Amsterdam
The Netherlands

February 15, 2023

Dear Global Sustainability Standards Board,

On behalf of SHoP Architects, I would like to ask GSSB to prioritize the “**Construction Materials**” and “**Construction**” sectors which are currently placed in Group 2 of the prioritized sector groups for the GSSB Work Program 2023-2025. In addition, we recommend accelerating the development of the topic standards on “**Circularity and Material Resources**” and “**Procurement Practices**” as well as the Sector Standards Projects for “**Forestry**” and “**Metal Processing**,” all of which are currently planned to begin in 2025.

SHoP is a leading global architecture firm based in New York City. We partner with many international and local engineering firms and suppliers, most of whom are currently not reporting according to any international ESG standards. Following a careful examination of our projects and research into more than 50 certification, reporting and risk analysis platforms, we have found GRI standards to have the best potential in aiding our ESG initiative. Now more than ever it is important to establish a common set of metrics to facilitate the efforts of architecture and construction sectors in reaching relevant UN SDGs.

It is urgent to prioritize the Architecture, Engineering and Construction (AEC) services sector and related standards due to the significant environmental and social footprint of these sectors and persisting lack of universal tools for addressing these footprints. The built environment generates 40% of annual global CO2 emissions (building operations: 27%; embodied carbon: 13%).¹ Concrete, steel and aluminum, mostly used in the built environment, are responsible for 23% of total global emissions.² The construction ecosystem also accounts for more than 13% of the global GDP and \$12 trillion in spending worldwide.³ At the same time, the construction sector is considered “one of the most disaggregated and least modernized sectors.”⁴ Recent instances of human rights abuses during the FIFA World Cup Qatar 2022 constructions further demonstrate that the construction sector is the #1 industrial sector at risk of forced labor.⁵ The above-mentioned impacts need to be carefully managed to ensure the sustainable development of our sector around the world.

In the process of developing topic and sector standards, the GSSB should prioritize workshops and interviews with global architecture and engineering firms to gain more insight into creating standards that will be compatible with different types of design workflows internationally. At SHoP, we believe that decisions made at the early stages of design, construction and manufacturing have the potential to generate a positive impact on the environment, society and

economy. GRI standards can aid architecture and engineering companies to annually update our ESG database in the form of a report which can inform design teams and clients in decision-making.

Thank you for your time and consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Chris Sharples', written in a cursive style.

Christopher Sharples
Founding Principal
SHoP Architects

¹ [WHY THE BUILT ENVIRONMENT?](#)

² [Ibid.](#)

³ [SECTOR DATA](#)

⁴ [Ibid.](#)

⁵ [Sport, Architecture And Worker Rights: The Dark Side Of FIFA World Cup Qatar 2022 Constructions](#)

19 February 2023

Ms Judy Kuszewski
Chair, Global Sustainability Standards Board (GSSB)
Global Reporting Initiative (GRI)
gssbsecretariat@globalreporting.org

Public Comment GSSB Work Program 2023–2025

Dear Ms Kuszewski,

Thank you for this opportunity to offer feedback on the draft work program 2023–2025 for the Global Sustainability Standards Board (GSSB).

As you know, the Taskforce on Nature-related Financial Disclosures (TNFD) is an international market-led initiative supported by G7 and G20 political leaders to develop an integrated and global risk management and disclosure framework for nature related issues. In undertaking its work, the Taskforce is covering nature-related dependencies, impacts, risks and opportunities across the realms of the natural world – land, freshwater, oceans and atmosphere (other than emissions covered by TCFD).

This mission has been given additional momentum by the signing of the Kunming–Montreal Global Biodiversity Framework (GBF) in December last year. Target 15 of the GBF calls for businesses to regularly monitor, assess and transparently disclose their risks, dependencies and impacts on biodiversity. The TNFD will provide a set of recommendations that seeks to help businesses to meet their own reporting aspirations and those of their investors aligned with the GBF. The TNFD is also committed to putting forward a set of recommendations in September 2023 that usefully inform the standards work of GRI, the International Sustainability Standards Board (ISSB), other standards bodies and government regulators.

Even before the GBF, the TNFD had secured strong global interest from a broad-cross sector of market participants, reflecting clear recognition that nature-related dependencies, impacts, risks and opportunities are material to companies and investors. There is also a clear desire among market participants to ensure that emerging nature-related corporate reporting aligns with, and builds upon, climate-related corporate reporting, in particular the recommendations of the TCFD.

The TNFD is grateful for the ongoing support and guidance provide by GRI as one of our 19 knowledge partners. This has helped us to ensure our work is embedded in science, reflects what is practically possible for organisations, and is coherent to the extent possible with existing and evolving nature-related reporting standards, notably those already developed and under development by GRI. The TNFD looks forward to continuing collaborative efforts with GRI to inform and align our respective efforts on nature and biodiversity topics.

As an international initiative, the comments provided in this letter represent the view of the TNFD Secretariat and not those of the individual member institutions of the Taskforce or of the TNFD Forum who will provide their own institutional views to the GSSB should they chose to do so.

Strong, ongoing alignment in design and development efforts

The TNFD Secretariat welcomes the continued prioritisation of an update of the biodiversity standard for publication later this year. This standard will add value in a key area for many of the organisations applying the TNFD framework, along with the global sustainability reporting baseline being developed by the ISSB. The TNFD Secretariat stands ready to continue to work with the GRI teams developing this text to ensure interoperability of the TNFD framework and this GRI standard.

To ensure interoperability of approach, the TNFD continues to build upon the earlier nature and biodiversity work of leading science organisations and key standards bodies, including GRI, as well as ISSB, CDP and others:

- The TNFD's conceptual approach, like the GRI, covers impacts on nature and biodiversity and is highly aligned in the draft approach in this area of the framework, while going further to cover also dependencies, risks and opportunities;
- Technical experts from the GRI and TNFD teams have maintained an open and collaborative dialogue during our respective development efforts since the commencement of the TNFD's activities in October 2021;
- v0.3 of the TNFD beta framework, released in November 2022, and earlier beta releases have drawn on key elements of relevant GRI standards, particularly in the TNFD's illustrative lists of metrics for impacts on nature; and
- As a knowledge partner of the TNFD, GRI technical experts have participated actively in providing input to TNFD in its framework development through written input to draft materials and participation in consultation workshops, particularly on indicators and metric.

The TNFD Secretariat has also provided input to the GRI team on relevant aspects of the TNFD beta framework for the GRI biodiversity standard update. The TNFD looks forward to ongoing collaboration with GRI as a knowledge partner to the TNFD to ensure alignment and consistency of approach for market participants.

The proposed GSSB workplan: Topic standards

The TNFD Secretariat has reviewed the proposed workplan for GRI topic standards and has identified three areas where it would like to offer feedback and the opportunity to collaborate further: Engagement with Indigenous Peoples and Local Communities; circularity and material resources; and traceability.

The TNFD Secretariat sees further opportunities for collaboration on the GRI standard for reporting on engagement with Indigenous Peoples and Local Communities. Based on consultations over the past year with over 40 Indigenous Peoples and Local Communities (IPLCs) leaders from around the world, the TNFD beta framework includes a draft disclosure on how organisations have engaged with stakeholders, including rightsholders, in determining their approaches to managing nature-related dependencies, impacts, risks and opportunities. The next release of the TNFD beta framework will include draft guidance on what organisations should include in this disclosure, as well as longer guidance on stakeholder engagement when applying the TNFD's LEAP approach for nature-related risk and opportunity assessment. The TNFD Secretariat is drawing on GRI's work in this area and offers its support to GRI in identifying areas of focus for the reporting standard both through what the Secretariat has learnt in developing the guidance, and to facilitate effective alignment.

The TNFD framework is being designed to reflect both negative and positive impacts on nature so that incentives are appropriately in place to help companies and investors shift business models and capital flows towards more nature positive outcomes, not just away from current practices that contribute to nature loss. The shift to circular business processes and production models is key to this transition. As such, given the potential for rapid innovation in circular economy innovation and its importance for responding to nature-related impacts, dependencies, risks and opportunities we would encourage GRI to consider updating its 2016 standard on circularity before 2025 if internal resourcing allows.

Third, the TNFD Secretariat sees the emphasis put on traceability in the recent agriculture sector standard as very welcome and essential to organisations looking to understand their nature-related dependencies, impacts, opportunities and risks. There may be scope to generalise this thinking across sectors. Traceability is a challenge in many sectors, and increasing transparency about the degree of traceability that exists, and the barriers organisations face to increasing it, could help to drive the changes in up- and downstream value chains needed to ensure nature and nature-related risks are managed sustainably.

The proposed GSSB workplan: Sector standards

In line with GRI, the TNFD has also identified a sectoral approach as an essential complement to cross-cutting guidance. The TNFD has established new sectoral working groups, including for many of the sectors identified as priorities in the GSSB proposed workplan. These working groups are already highlighting the importance of nature-related dependencies, impacts, risks and opportunities for these sectors. The TNFD Secretariat would be happy to work with the GRI sectoral teams to support alignment between the TNFD sectoral guidance and the GRI sectoral standards (and similar sector standards developed by other standards bodies), bringing in the expertise from the TNFD Taskforce members and wider knowledge partners who are supporting the development of the TNFD guidance.

Further cooperation

As highlighted throughout this feedback, the TNFD Secretariat stands ready to work closely with the GRI team in order to ensure a high degree of interoperability between GRI standards, standards being developed by others and the TNFD framework and recommendations which will be published in September 2023. This has the potential to be an important factor in securing widespread adoption of sustainability reporting, including on nature-related impacts in GRI's area of focus. Nature and biodiversity is a new area for many organisations, and the more straightforward and consistent the approach can be made, the better it will drive the changes in practices required to achieve a more sustainable economy, reduce risks to business and providers of capital, and achieve the global goal of halting and reversing nature loss.

Yours sincerely,



Tony Goldner
Executive Director



14 February 2023

For the attention of: The Global Sustainability Standards Board (GSSB)

Subject: Prioritisation of conflict-sensitivity in GRI Programme of Work

Dear Representatives of the Global Sustainability Standards Board,

As part of the public consultations on the GSSB draft work programme 2023-2025, it is with great pleasure that we — the Investor Alliance for Human Rights; Heartland Initiative; International Alert, PeaceNexus Foundation and TrustWorks Global - write jointly to express our unanimous views on the development of new Topic Standards, and particularly in reference to International Humanitarian Law (IHL) and conflict-sensitivity as noted in Annex 2 of the draft programme.

Who we are

The signatories of this letter have extensive experience working with investors and companies on issues relating to human rights, conflict and peacebuilding in Fragile and Conflict-affected Settings (FCS).

Summary points

We strongly believe that the issues of IHL and conflict-sensitivity must be prioritised as distinct but equally important issues in any new and revised GRI Standards for two key reasons:

1. The failure on the part of companies to comply with IHL has disastrous consequences for communities and contexts affected by conflict and may translate into material risks for companies and investors as the result of criminal and civil liability, regulatory enforcement, operational disruptions, and reputational damage.
2. The inclusion of conflict-sensitivity as a GRI standard represents a historical opportunity to encourage companies and investors to avoid predictable adverse impacts on conflict and to contribute actively to peace and stability at a time when violent conflict is on the rise.

We therefore welcome this opportunity to provide our reflections on why both IHL and conflict-sensitivity are more important than ever before to enable companies, at a minimum, to avoid driving and sustaining conflict and, where possible, to contribute actively to peace and stability when they do business in areas that are characterized as ‘high-risk’ or fragile and conflict-affected.

We have noted the proposal (outlined in Annex Two of the programme of work) put forward by our colleagues at the Australian Red Cross, ICRC and RMIT University to develop new Topic Standards on IHL; we also note the reference to “strengthening of other relevant GRI Standards on conflict sensitivity.” We fully support that proposal and underscore the importance of including conflict-sensitivity as a related but separate GRI Topic Standard as a matter of urgency. In what follows, we



elaborate our rationale for both supporting the development of IHL GRI reporting standards, as well as separate ones on conflict-sensitivity.

Conflict and violence on the rise

The Russian invasion of Ukraine has brought the realities of conflict and instability to the European headlines. War in Europe should not obscure the fact that, elsewhere in the world, 1.9 billion people live in FCS – representing 24 per cent of the global population; besides Ukraine, there are a total of 38 conflict-affected contexts in the world, and a further 37 experiencing high levels of violence, fragility and/or instability.¹ Conflict is becoming a defining feature of 21st century politics, with devastating impacts on lives and livelihoods.

Indeed, conflicts are increasing in intensity, complexity and scope. The number of civil wars has almost tripled over the course of the decade, with a six-fold increase in battle-related deaths since 2011.² Geopolitical power configurations are in flux, contributing to a dramatic increase in proxy warfare by global and regional powers. As a result, conflicts are progressively more internationalised and regionalised, making them bloodier, longer and more intractable. It is estimated that the number of states that have or are likely to experience an episode of wide-spread violence between 2020 and 2022 increased by 56% globally.³

According to the United Nations Secretary-General Antonio Guterres over 71 million people have been forcibly displaced by war, violence and persecution,⁴ resulting in the world's largest humanitarian crisis since the end of World War Two. At the end of 2022, UNHCR reported that over 100 million were fleeing conflict, violence, human rights violations and persecution – an unprecedented 'record'.⁵

The 2021 Economic Value of Peace report demonstrates that the global economic impact of violence was estimated to be \$14.4 trillion in 2019 in constant purchasing power parity terms⁶ - the equivalent of 10.5 per cent of the global gross domestic product or 1,895 dollar per person. These costs are set to increase: global peacefulness has continued to decline for the fourth time in the last five years,⁷ with violent conflicts becoming more protracted, and involving an increasingly diverse set of actors.

The climate crisis, energy transitions and the risk of conflict

The global imperative to mitigate climate change and adapt to its impacts has both positive and potentially negative implications for conflict dynamics. In FCS, the transition away from fossil fuels could disrupt well-knit and highly entrenched political economies. Moreover, many technologies at the heart of the transition are dependent on minerals – copper, iron, lead, molybdenum, nickel and zinc - much of which are currently found in FCS, with potentially devastating socio-economic and environmental impacts given the strong history in FCS of the inter-linkages between mining, violence, and human rights abuses.

Moreover, the transition to 'clean power' in the form of hydro and wind, could require inroads into the natural environment and the securing of land and natural resources, which may well be at the very centre of conflict dynamics. The complexity, scale and unprecedented speed of the transition will inevitably produce winners and losers. If poorly managed, the transition could exacerbate existing conflict dynamics, and create new sources of conflict, such as large-scale migration or land use disputes. Conversely, interventions that are informed by a deeper understanding of conflict dynamics have the potential to contribute in meaningful ways to both preventing conflict and contributing to peace.

We therefore believe the climate crisis presents both an opportunity and imperative to make conflict-sensitivity a corporate duty against which companies are both expected to report, but also actively supported to make a reality.



Policy environment for companies

The policy environment for companies has been evolving over the past twenty years but changes in expectations, duties and responsibilities have yet to be reflected meaningfully in reporting standards, despite their inclusion in several internationally recognised policy frameworks.

The ‘UN Guiding Principles on Business and Human Rights’ and the OECD’s ‘Guidelines for Responsible Business Conduct’, for instance, both indicate that corporate due diligence should be proportional to risk. In FCS, risk is elevated and the standards expected of companies must therefore also be elevated. Indeed, companies are expected to go beyond ‘business as usual’ in those contexts to both know and show that they are managing risks and impacts appropriately through conflict-sensitive operations.

More recently the UN Working Group on Business and Human Rights issued their report on ‘Human Rights and Conflict-Affected Regions: Towards Heightened Action’,⁸ which emphasizes the need for businesses to perform heightened due diligence in FCS in line with the fact that these are contexts where there are increased risks for human rights abuses to occur. And, this year, UNDP published a guidance note on *Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts*.⁹

In 2023, we expect the *EU Proposal for a Directive on Corporate Sustainability Due Diligence* to be adopted by the European Commission,¹⁰ thereby establishing a duty for companies to conduct corporate sustainability due diligence to address negative human rights and environmental impacts in their operations in Europe and beyond. While the proposal had significant omissions related to zones of conflict, the EU is under increasing pressure to ensure that the need for heightened, conflict-sensitive human rights due diligence is included in the Directive.¹¹

Practical realities for companies in FCS

Despite the clarity and abundance of normative frameworks, guidelines, initiatives and mechanisms and the clarity of the ‘demand’, meaningful action on the ground remains elusive.

Very few companies understand the implications of IHL and few have incorporated conflict-sensitivity into their internal policies and procedures; even fewer practice it in any meaningful or consistent manner on the ground. The few companies that *have* undertaken to operate in a conflict-sensitive manner have tended to do so *reactively* i.e., when things have, for want of a better term, already “gone south” - at which point the company has already contributed in a significant manner to igniting or exacerbating violent conflict. While commercial investors are becoming more attuned to this issue - especially following the Russian invasion of Ukraine, the coup in Myanmar, the Taliban takeover in Afghanistan, and the crisis in Xinjiang Uyghur Autonomous Region, China - the road ahead remains extremely long.

This is highly problematic both for companies and for the people living in the areas in which they are operating or sourcing. For companies, FCS are extremely complex contexts which can drive their exposure to a range of risks, including reputational, legal, financial, security and human rights risks. Small missteps can make a company a target of communities, advocacy groups, or shareholder actions. They can also impose financial costs – demonstrations can halt operations, advocacy groups may mobilize divestment campaigns, illegal armed groups may attempt to extort the company, and home-state legislatures or regulators may impose fines or penalties. As noted by the International Finance Corporation, companies operating in FCS “face business risks that are much greater than those in other emerging markets.” These include the destruction of physical capital, as well as deaths and injuries, weak state control, lack of security, and supply-chain disruptions.¹²

For the people living in FCS, it is vital to recognise that the impacts of companies are never neutral with respect to conflict. When companies and investors operate/invest in FCS, their presence and activities

interact with the context to shape the impacts that a company has on its stakeholders and on the operating context itself. While companies and investors may deliberately position themselves as neutral actors with respect to conflicts and tensions, their *impacts* are never neutral with respect to conflict. There is a high risk that conflict-*insensitive* companies inadvertently ignite, exacerbate or contribute to conflict dynamics; there are also vast opportunities for conflict-*sensitive* companies to contribute to peace and stability.

The relevance of conflict-sensitivity and IHL to business

Amongst practitioners, policy-makers and academics working on business and conflict, there is widespread understanding that complexity of the operating environment, weak regulatory frameworks, endemic human rights violations and widespread violence create heightened risks for companies. These risks are three-fold: risks to the business (commercial); risks to human rights (people); and risks to the conflict (context).

We agree with the submission by our colleagues at the Australian Red Cross, ICRC and RMIT University that the risks include unique risks under IHL, as distinct from more commonly understood human rights-related risks, such as:

- 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).

Conflict-sensitivity and IHL reporting standards should be free-standing

We note with great interest the sector program inputs on existing topics, such as GRI Standards Project for oil and gas, for coal and for agriculture, aquaculture and fishing as well as the revisions of GRI 304: biodiversity 2016, labour-related topic standards and climate change-related topic standards, and GRI 201 economic performance 2016, GRI 202: market presence 2016 and GRI 203 indirect economic impacts, amongst others. We also note that the Sector Program will develop Standards for around 40 high-impact sectors, prioritized primarily on their sustainability impacts including: mining; textiles and apparel; food and beverage; banks; insurance; capital markets; utilities; renewable energy; forestry; and metal processing.

It is important to recognise that IHL and conflict-sensitivity *apply irrespective of the sector* in question. Any sector has the potential to contribute to conflict, just as any sector has the potential to contribute to peace and stability. We therefore believe there are vast opportunities for IHL and conflict-sensitivity to become an over-arching topic for GRI, which applies based on the contexts in which operations or value chains occur, mainstreamed across all sectors of work. We would strongly advocate against a sector-based approach to IHL and conflict-sensitivity at the risk of such approaches doing more harm than good.

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 conflict-sensitivity and 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, our recommendations are as follows:

- **Develop a conflict-sensitivity standard, with strong reference to IHL:** Develop a topic specific-standard on conflict-sensitivity for companies operating in or sourcing from FCS - with strong reference to IHL and armed conflict for conflict-affected settings - and with corresponding reporting guidance.
- **Include a conflict-sensitivity provision in GRI 412:** Ensure that conflict-sensitivity/HHRDD is reflected in the GRI provisions on human rights assessments in FCS, in line with the recommendations UN Working Group on Business and Human Rights.
- **Awareness-raising on conflict-sensitivity and IHL:** Support the enhancement of awareness-raising on conflict-sensitivity and IHL amongst businesses.

In closing, we hope that conflict-sensitivity and IHL will become a priority agenda for the Global Sustainability Standards Board in its work programme 2023-2025; as experts on these matters, we would be delighted to contribute to the elaboration of these standards.

We remain available for any requests for further information.

Signed,

Josie Lianna Kaye PhD
CEO & Founder
TrustWorks Global

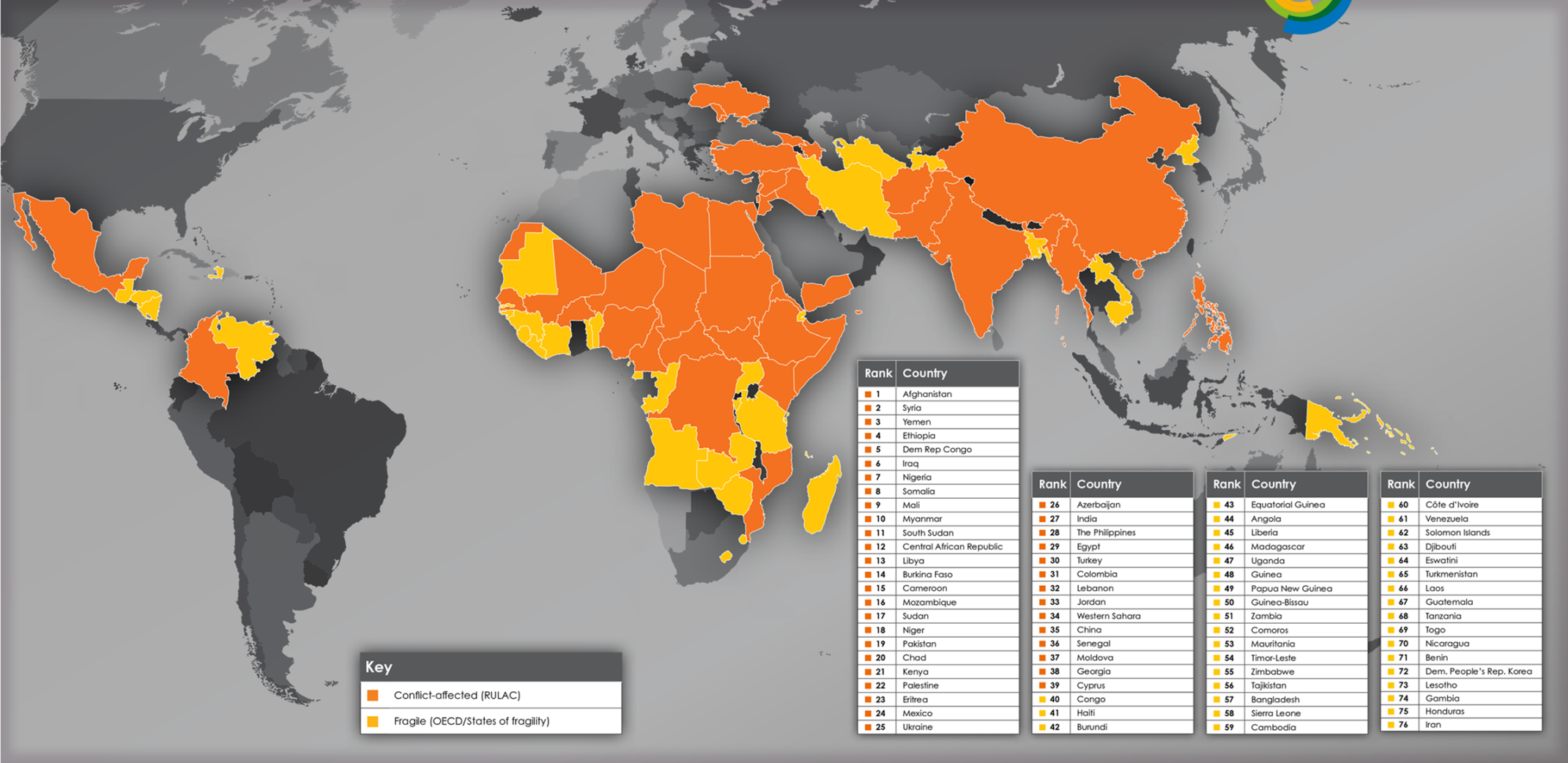
Rebecca DeWinter-Schmitt
Associate Director
Investor Alliance for Human Rights

Sam Jones
President
Heartland Initiative

Najib Bajali
Head of policy and practice – Peace Economies
International Alert

Johannes Schreuder
Business Engagement Lead
PeaceNexus Foundation

Fragile and Conflict-affected Settings: A RULAC and OECD-based TrustWorks Index





End notes

¹ See Annex one (above); The TrustWorks Global ranking draws upon two key indices: the Swiss-based Rule of Law in Armed Conflict (RULAC) Project, which identifies conflict contexts where international law around conflict contexts applies –highlighted in orange and organised in terms of battle-related deaths over the last five years (using ACLED data); and, the OECD-DAC States of Fragility Index, which assesses country contexts according to six dimensions: economic, environmental, political, security, human and society; these country contexts are highlighted in yellow and ordered in terms of their ‘fragility’.

² Von Einsiedel, Sebastian; with, Bosetti, Louise; Cockayne, James; Salih, Cale; Wan, Wilfred, ‘Civil war trends and the changing nature of armed conflict,’ United Nations University, Occasional Paper 10, March 2017.

³ Doran, Whitney, and Jonathan D. Moyer. ‘Which development targets are hardest hit by Covid-19,’ *SDG Integration*, 2022. ([link](#))

⁴ 2019 Report of the Secretary-General on the Work of the Organisation.

⁵ UN News. ‘2022 Year in Review: 100 million displaced, ‘a record that should never have been set,’ 2022 ([link](#))

⁶ Institute for Economics and Peace. *Economic Value of Peace 2021: Measuring the global economics impact of violence and conflict*, Sydney, 2021. ([link](#))

⁷ Institute for Economics and Peace. *Global Peace Index 2020: Measuring Peace in a Complex World*, Sydney, 2020. ([link](#))

⁸ United Nations Working Group on Business and Human Rights. *Business, Human Rights, and Conflict-Affected Regions: Towards Heightened Action (A/75/212)*. 2020 ([link](#))

⁹ United Nations Development Programme. *Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts; A Guide*. New York, United States of America. 2022. ([link](#))

¹⁰ For more information see the European Commission website ([link](#))

¹¹ See for example, the Joint Statement on Conflict and Due Diligence Legislation: ([link](#))

¹² International Finance Corporation, “Generating Private Investment in Fragile and Conflict-Affected Areas,” *IFC Publishing*, 2019, ([link](#)) (accessed February 15, 2023).