

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)

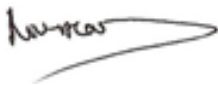
DCAF encourages the GRI to assess the interlinked issues of security and business in conflict and their transversality across all the standards. To this end, we reiterate our interest in undertaking a mapping/gap analysis of challenges and opportunities for the GRI Standards to incorporate these issues 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