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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**

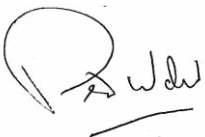
At the onset of the Russian invasion of Ukraine, investors rushed to respond adeptly to the situation and sanctions implemented by several countries, including the United States and the European Union. Several questions arose during this period including what the most responsible course of action was 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,



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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://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>