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Item 05 – Draft summary of the GSSB meeting held on 10 June 2021

For GSSB approval

Date	11 June 20201
Meeting	10 June 2021
Description	This document presents the summary of the GSSB virtual meeting held on 10 June 2021.

This document has been prepared by the GRI Standards Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit www.globalreporting.org.

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This document does not represent an official position of the GSSB

2 Participants

3 Present:

Name	Constituency
Judy Kuszewski	Chair
Robyn Leeson	Vice-Chair
Peter Colley	Labor
Giulia Genuardi	Business enterprise
Evan Harvey	Investment institution
Vincent Kong	Business enterprise
Joseph Martin	Business enterprise
Jennifer Princing	Business enterprise
Corli le Roux	Mediating institution
Kim Schumacher	Civil society organization
Gustavo Sinner	Mediating institution
Kenton Swift	Civil society organization
Michel Washer	Business enterprise

4 Apologies:

Name	Constituency
Loredana Carta	Labor
Rama Krishnan Venkateswaran	Investment institution

5 In attendance from GRI:

Name	Position
Bastian Buck	Chief of Standards
Elodie Chêne	Manager
Sharon Hagen	Senior Coordinator

6 List of abbreviations

GRI	Global Reporting Initiative
GSSB	Global Sustainability Standards Board
SD	Standards Division

7 Decisions and action items

8 Decisions

9 **GSSB Decision 2021.10** The GSSB resolved to approve [Item 01 – Draft summary of the GSSB](#)
10 [meeting held on 25 March 2021](#).

11 **GSSB Decision 2021.11** The GSSB resolved to approve [Item 02 – Draft summary of the GSSB](#)
12 [meeting held on 29 April 2021](#).

13 **GSSB Decision 2021.12** GSSB resolves to approve [Item 03 – GRI Universal Standards Project –](#)
14 [GRI Universal Standards 2021](#), with an effective date of 01 January 2023.

15 **GSSB Decision 2021.13** GSSB resolves to approve that re-exposure of the GRI Universal Standards
16 2021 is not needed.

17 **GSSB Decision 2021.14** GSSB resolves to approve to withdraw by 31 December 2022 the GRI
18 Universal Standards 2016, *GRI 307: Environmental Compliance 2016*, *GRI 412: Human Rights*
19 *Assessment 2016*, and *GRI 419: Socioeconomic Compliance 2016*.

20 Action items

GSSB	
Session 2	<ul style="list-style-type: none">GSSB to send any feedback on Item 04 - GRI Universal Standards Project - Draft GSSB basis for conclusions to the SD by email.
Standards Division	
Session 2	<ul style="list-style-type: none">SD to finalize the basis for conclusions for GRI Universal Standards 2021 and prepare for launch of the final Standards.
Session 3	<ul style="list-style-type: none">SD to investigate how to present the effective date of the Standards in order to avoid confusion between the existing version and the updated version of the Topic Standards.

21 Session 1: Welcome

22 The Global Sustainability Standards Board (GSSB) Chair Judy Kuszewski (henceforth the Chair)
23 welcomed the GSSB and presented an overview of the meeting agenda.

24 The GSSB was presented with [Item 01 – Draft summary of the GSSB meeting held on 25 March 2021](#)
25 and [Item 02 – Draft summary of the GSSB meeting held on 29 April 2021](#) for approval.

26 No objections or remarks were raised.

27 **GSSB Decision 2021.10** The GSSB resolved to approve [Item 01 – Draft summary of the GSSB](#)
28 [meeting held on 25 March 2021](#).

29 **GSSB Decision 2021.11** The GSSB resolved to approve [Item 02 – Draft summary of the GSSB](#)
30 [meeting held on 29 April 2021](#).

31 **Session 2: Approval of Universal** 32 **Standards 2021**

33 The GSSB was presented with [Item 03 – GRI Universal Standards Project – GRI Universal Standards](#)
34 [2021](#), and [Item 04 - GRI Universal Standards Project - Draft GSSB basis for conclusions](#) for
35 discussion.

36 The SD presented an overview of the development process of the Standards. The SD also presented
37 an overview of the issues raised by GSSB members and a member of the Technical Committee on
38 Human Rights Disclosure. The SD presented proposed changes in response to the feedback received
39 which were discussed, in part amended based on GSSB feedback, and agreed as follows:

- 40 • Proposed change 1: consolidate the guidance to requirement 2-5-b-ii in *GRI 2 General*
41 *Disclosures 2021*, as follows:

42 'information on the experience and qualifications of the assurance provider, e.g., profile and level
43 of subject matter expertise of the individuals involved.'

- 44 • Proposed change 2: change the guidance to Disclosure 2-8 in *GRI 2 General Disclosures*
45 *2021*, as follows:

46 'If all the workers performing work for the organization are employees and the organization does
47 not have any workers who are not employees, a brief statement of this fact is sufficient to comply
48 with the requirements under this disclosure.'

- 49 • Proposed change 3: consolidate the examples under the definition of 'worker' in the Glossary
50 of the Universal Standards 2021, as follows:

51 'Examples: employees, agency workers, apprentices, contractors, home workers, interns, self-
52 employed persons, sub-contractors, volunteers, and persons working for organizations other than
53 the reporting organization, such as for suppliers.'

- 54 • Proposed change 4: change the guidance to Disclosure 2-25 in *GRI 2 General Disclosures*
55 *2021*, as follows:

56 'The organization is not responsible for the remediation of negative impacts that are directly linked
 57 to its operations, products, or services by its business relationships, where the organization has
 58 not contributed to the impacts. It can however play a role in the remediation.'

- 59 • Proposed change 5: change the guidance in Step 3 of section 1 in *GRI 3 Material Topics*
 60 *2021*, as follows:

61 'When prioritizing other types of impacts, such as potential negative environmental impacts, the
 62 organization may also choose to prioritize highly severe negative impacts even though they may
 63 be less likely to occur.'

64 **Adherence to due process**

65 The Chief of Standards confirmed that all steps laid out in the Due Process Protocol were followed in
 66 the development of the Standards and advised the GSSB that there were no significant changes
 67 between the exposure draft and the final approved Standard that would require re-exposure.

68 **Vote on final Standard**

69 The Chair called for a vote on the approval of the final GRI Universal Standards 2021, with the
 70 effective date of 1 January 2023, subject to the proposed changes agreed with the GSSB.

71 Table 1. GSSB summary of votes on approval of GRI Universal Standards 2021

GSSB member	Vote
Corli le Roux	In favor
Evan Harvey	In favor
Giulia Genuardi	In favor
Gustavo Sinner	In favor
Jennifer Princing	In favor
Joseph Martin	In favor
Judy Kuszewski	In favor
Kent Swift	In favor
Kim Schumacher	In favor
Loredana Carta	—*
Michel Washer	In favor
Peter Colley	In favor
Rama Krishnan Venkateswaran	—*

Robyn Leeson	In favor
Vincent Kong	In favor
* GSSB member absent for vote.	

72 **GSSB Decision 2021.12 GSSB** resolves to approve Item 03 – GRI Universal Standards Project –
73 GRI Universal Standards 2021, with an effective date of 01 January 2023.

74 **Vote on need for re-exposure**

75 The Chair called for vote on the final Standards to be issued without re-exposure.

76 Table 2. GSSB summary of votes on GRI Universal Standards 2021 to be issued without re-exposure

GSSB member	Vote
Corli le Roux	In favor
Evan Harvey	In favor
Giulia Genuardi	In favor
Gustavo Sinner	In favor
Jennifer Princing	In favor
Joseph Martin	In favor
Judy Kuszewski	In favor
Kent Swift	In favor
Kim Schumacher	In favor
Loredana Carta	–*
Michel Washer	In favor
Peter Colley	In favor
Rama Krishnan Venkateswaran	–*
Robyn Leeson	In favor
Vincent Kong	In favor
* GSSB member absent for vote.	

77 **GSSB Decision 2021.13** GSSB resolves to approve that re-exposure of the GRI Universal Standards
78 2021 is not needed.

79 **Vote on withdrawal of GRI Universal Standards 2016, GRI 307: Environmental**
 80 **Compliance 2016, GRI 412: Human Rights Assessment 2016, and GRI 419:**
 81 **Socioeconomic Compliance 2016**

82 The Chair called for a vote on the withdrawal of GRI Universal Standards 2016, *GRI 307:*
 83 *Environmental Compliance 2016, GRI 412: Human Rights Assessment 2016, and GRI 419:*
 84 *Socioeconomic Compliance 2016* as of 31 December 2022.

85 Table 3. GSSB summary of votes on withdrawal of GRI Universal Standards 2016, *GRI 307:*
 86 *Environmental Compliance 2016, GRI 412: Human Rights Assessment 2016, and GRI 419:*
 87 *Socioeconomic Compliance 2016.*

GSSB member	Vote
Corli le Roux	In favor
Evan Harvey	In favor
Giulia Genuardi	In favor
Gustavo Sinner	In favor
Jennifer Princing	In favor
Joseph Martin	In favor
Judy Kuszewski	In favor
Kent Swift	In favor
Kim Schumacher	In favor
Loredana Carta	—*
Michel Washer	In favor
Peter Colley	In favor
Rama Krishnan Venkateswaran	—*
Robyn Leeson	In favor
Vincent Kong	In favor
* GSSB member absent for vote.	

88 **GSSB Decision 2021.14** GSSB resolves to approve to withdraw by 31 December 2022 the GRI
 89 Universal Standards 2016, *GRI 307: Environmental Compliance 2016, GRI 412: Human Rights*
 90 *Assessment 2016, and GRI 419: Socioeconomic Compliance 2016.*

Next steps and launch

91 The SD outlined the steps for the close of the process and the launch of the Standards, tentatively
92 scheduled for the first week of October.

Actions:

- 93
- GSSB to send any feedback on [Item 04 - GRI Universal Standards Project - Draft GSSB](#)
94 [basis for conclusions](#) to the SD by email.
 - SD to finalize the basis for conclusions for GRI Universal Standards 2021 and prepare for
95 launch of the final Standards.
96

97 **Session 3: Mock-up adjusted Topic** 98 **Standards**

99 The SD presented the changes that need to be made to all existing Topic Standards to ensure they
100 are aligned with the revised the Universal Standards.

Action:

- 101
- SD to investigate how to present the effective date of the Standards in order to avoid
102 confusion between the existing version and the updated version of the Topic Standards.

103 **Session 4: Any other business and** 104 **close of meeting**

105 No other business was raised, and the Chair closed the public meeting at 14.10 Central European
106 Summer Time (CEST).