



Barbara Strozziiaan 336  
1083 HN Amsterdam  
The Netherlands  
[gssbsecretariat@globalreporting.org](mailto:gssbsecretariat@globalreporting.org)

# **GSSB summary of the virtual meeting held on 10 December 2020**

Approved by the GSSB on 25 February 2021

# 1 Contents

Participants.....	3
List of abbreviations .....	3
Action items.....	4
Session 1: Welcome .....	4
Session 2: GRI Universal Standards Project update .....	4
Session 3: Any other business and close of meeting .....	7

## 2 Participants

3 Present:

Name	Constituency
Judy Kuszewski	Chair
Robyn Leeson	Vice-Chair
Loredana Carta	Labor
Peter Colley	Labor
Evan Harvey	Investment institution
Kirsten Margrethe Hovi	Business enterprise
Vincent Kong	Business enterprise
Rama Krishnan Venkateswaran	Investment institution
Joseph Martin	Business enterprise
Jennifer Princing	Business enterprise
Corli le Roux	Mediating institution
Gustavo Sinner	Mediating institution
Kenton Swift	Civil society organization
Michel Washer	Business enterprise (left meeting at 14.15)

4 Apologies:

Name	Constituency
Tung-Li (Tony) Mo	Civil society organization

5 In attendance from GRI:

Name	Position
Bastian Buck	Chief of Standards
Laura Espinach	Head of Technical Development
Sharon Hagen	Senior Coordinator
Anna Krotova	Senior Manager

## 6 List of abbreviations

GSSB	Global Sustainability Standards Board
RfO	Reason for omission
SD	Standards Division
SME	Small- and medium-sized enterprises

## 7 Action items

Standards Division	
Session 2	<ul style="list-style-type: none"><li>• SD to add a requirement to list the disclosures deemed not appropriate in the GRI content index, together with the RfO and a brief explanation.</li><li>• SD to review the options for the definition of material topic, taking the GSSB's differing concerns about specific reference to human rights impacts under advisement.</li></ul>

## 8 Session 1: Welcome

9 The GSSB was presented with [Item 01 – Draft summary of the GSSB meeting held on 19 November](#)  
10 [2020](#).

11 GSSB Chair Judy Kuszewski (henceforth the Chair) welcomed the GSSB and presented an overview  
12 of the meeting agenda.

13 **GSSB Decision 2020.25** The GSSB resolved to approve [Item 01 – Draft summary of the GSSB](#)  
14 [meeting held on 19 November 2020](#).

15 The Chair expressed the GSSB's appreciation for the contributions of Kirsten Margrethe Hovi and  
16 Tung-Li (Tony) Mo, who are rotating off the GSSB.

17 The SD presented the GSSB with proposed GSSB meeting dates for 2021.

## 18 Session 2: GRI Universal Standards

### 19 Project update

20 The GSSB was presented with [Item 02 – Public comments on topic Boundary and sustainable](#)  
21 [development dimensions in the Universal Standards exposure draft](#) for discussion.

### 22 Reporting model: appropriate disclosures

23 The Standards Division (SD) presented the GSSB with a review of the proposals in the Universal  
24 Standards exposure draft for the following scenarios:

- 25 • Disclosures from Topic Standards identified as not appropriate by an organization – in this  
26 case a reason for omission (RfO) is not required; and
- 27 • Disclosures from Topic Standards identified as appropriate, but one or more requirements  
28 within these disclosures deemed by the organization as not appropriate – in this case an RfO  
29 is required.

30 A GSSB member sought clarification on the distinction between appropriate disclosures and  
31 appropriate requirements, and on the scenario when a Topic Standard includes only one disclosure,  
32 but that disclosure is deemed by the organization as not appropriate.

33 The SD explained that in some cases a single requirement not being appropriate does not mean that  
34 the full disclosure is not appropriate, and that if a single disclosure in a Topic Standard is deemed not  
35 appropriate, then that disclosure does not have to be reported and no RfO is required.

36 The SD presented the GSSB with an overview of public comment feedback on appropriate  
37 disclosures, and its assessment of the feedback and concerns expressed, including the risk that in the  
38 current situation, disclosures are omitted for reasons that are not valid. The SD presented two  
39 options:

- 40 • Option 1: Only appropriate disclosures are listed in the GRI content index.
- 41 • Option 2: Disclosures deemed not appropriate are also listed in the GRI content index,  
42 together with the RfO and a brief explanation.

43 One GSSB member commented that the issue of appropriateness was complicated by the fact that it  
44 applied at three levels: topic, disclosure, and requirement, and that there is a discrepancy in requiring  
45 RfOs for reporting requirements within a disclosure that are deemed not appropriate but not requiring  
46 RfOs for disclosures in a Topic Standard that are deemed not appropriate.

47 One GSSB member commented that option 1 is favorable for its simplicity. Option 2 offers no  
48 guarantee that disclosures are omitted for reasons that are not valid, but might be acceptable if  
49 reporting organizations are given clear examples indicating that excessive explanations for RfOs are  
50 not expected. Requiring excessive explanations would place an unnecessary burden on reporting  
51 organizations, particularly SMEs, at a time when users are requesting that reports be shorter.

52 One GSSB member noted that option 2 resembles the earlier sector topic discussions on whether or  
53 not reporters should be required to disclose why a topic is not material. Consistency is needed in  
54 either asking organizations to report why a topic is not material and why a disclosure is not  
55 appropriate, or not requiring such an explanation for topics that are not material and disclosures that  
56 are not appropriate.

57 A number of GSSB members, while acknowledging the benefits of the simplicity of option 1,  
58 commented that it allows too great an opportunity for avoiding difficult requirements. The task of the  
59 GRI is to compel reporters to wrestle with relevant issues.

60 The Chair made the point that there is no difference in the process for option 1 and option 2; option 2  
61 simply makes RfOs clear externally. The issue is whether this complicates the disclosure or  
62 requirement for reporting organizations, or makes it unclear to readers of the report.

63 The GSSB supported option 2 by consensus.

## 64 **Topic Boundary**

65 Discussion of topic Boundary was deferred until January 2021.

## 66 **Dimensions of sustainable development**

67 The SD presented the GSSB with an overview of public comment feedback on the sustainable  
68 development dimensions included in the Universal Standards exposure draft, and proposed two  
69 options for the closing phrase of the definition of material topic:

- 70 • Option 1: impacts on the economy, environment, and people and their human rights
- 71 • Option 2: impacts on the economy, environment, and people

72 The Chair pointed out that the broad categories of economy, environment, and people cover all  
73 contained within those pillars, and that the question is whether this is sufficient to give the breadth of  
74 coverage GRI wishes to encourage.

75 GSSB members were divided in their support of the two options.

76 One GSSB member noted that although human rights impacts feature in other sustainability  
77 frameworks such as the European Union Directive on Non-financial Reporting and the United Nations  
78 Global Compact, so do other dimensions such as anti-corruption. The member expressed  
79 reservations about exclusively emphasizing human rights.

80 A number of GSSB members commented that option 2 is not necessarily inconsistent with other  
81 frameworks, and that specifically mentioning human rights impacts in option 1 potentially opens the  
82 way to an ever-increasing list of other additions. One member questioned whether enough rationale  
83 has been provided to limit the addition to human rights and not include corruption, climate change, or  
84 nature, as suggested by one public comment.

85 Another GSSB member referred to the GSSB's discussion in September 2019 about bringing human  
86 rights impacts to the highest level of definition of material topics, reflecting the United Nations Guiding  
87 Principles. The member commented that human rights need to be maintained as an overarching  
88 issue, not simply a topic disclosure, that the UN Guiding Principles ought to be adhered to, and that  
89 the public comment feedback does not challenge giving primacy to human rights. Human rights  
90 impacts, therefore, qualify for specific emphasis in the material topic definition, and not to do that  
91 appears a step backwards.

92 Another GSSB member commented that if any issue warrants higher-level emphasis it is human  
93 rights, and that this does not necessarily open the way to other contenders for elevation. GRI should  
94 not lose focus on the aim of the Standards to reinforce the rights of people to live freely.

95 A number of GSSB members commented that some reporters appear not to be aware that their  
96 operations have direct human rights impacts, and that a lack of emphasis on human rights allows  
97 them to omit human rights from their thinking.

98 One GSSB member pointed out that different issues are of high importance in different geographies,  
99 and that emphasizing human rights impacts might give the cue that they are more important than  
100 other pressing concerns.

101 A number of GSSB members commented that option 2 was preferable for its simplicity, and that an  
102 absence of specific reference to human rights impacts was acceptable at a higher level provided that  
103 there were clear requirements for reporting at a lower level.

104 The Chair requested that the SD review how the concerns of the GSSB might be resolved.

105 The SD sought clarification on whether its proposal to continue to require disclosure of human rights  
106 impacts in MT-1 and MT-2 had the GSSB's support.

107 The GSSB raised no concerns about requiring disclosure of human rights impacts in MT-1 and MT-2,  
108 or the wording used, although a number of GSSB members commented that these requirements were  
109 not in themselves sufficient.

110 The SD presented the GSSB with its proposed schedule of work and discussions for the first part of  
111 2021.

## 112 **Actions**

- 113 • SD to add a requirement to list the disclosures deemed not appropriate in the GRI content  
114 index, together with the RfO and a brief explanation.
- 115 • SD to review the options for the definition of material topic, taking the GSSB's differing  
116 concerns about specific reference to human rights impacts under advisement.

## 117 **Session 3: Any other business and** 118 **close of meeting**

119 No other business was raised, and the Chair closed the meeting at 14.36 CET (Central European  
120 Time).