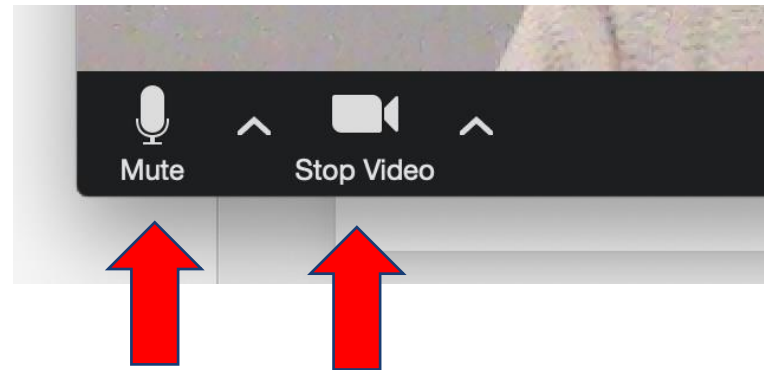
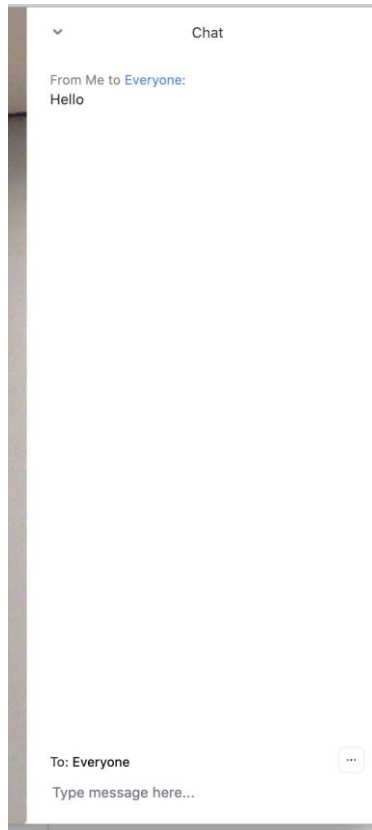




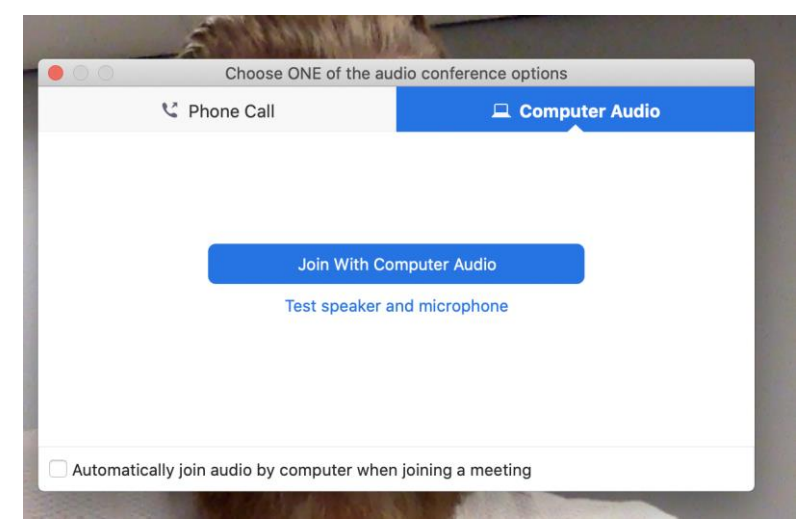
Zoom meetings

Text messages



(Un)Mute yourself

Turn your video on/off



Always join with Computer Audio
This pops up when you join the meeting.

Phone controls for participants:
The following commands can be entered via DTMF tones using your phone's dial pad while in a Zoom meeting:

Press *6 - Toggle mute/unmute
Press *9 - Raise hand



GSSB virtual meeting

20 June 2024

Session 1

Welcome to meeting

Carol Adams

Agenda – 20 June 2024



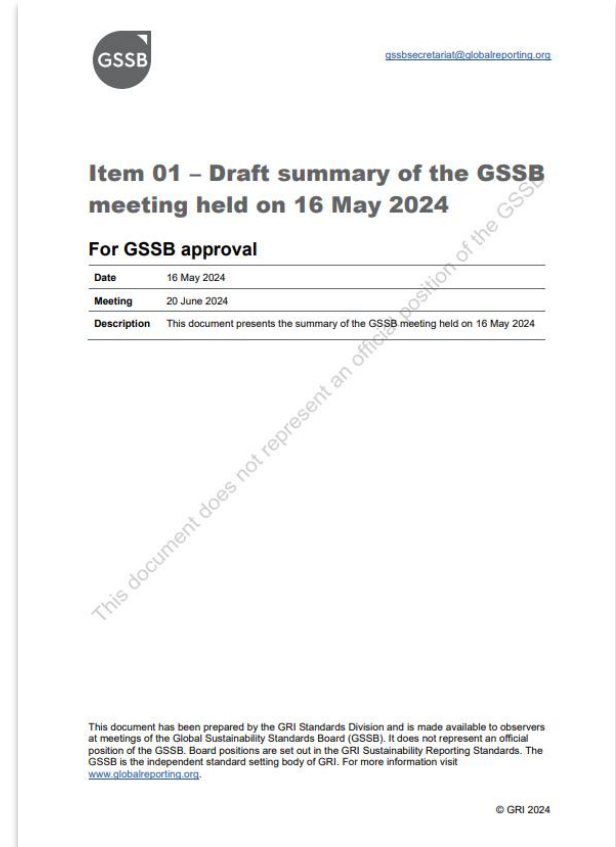
Start	End	Duration (minutes)	Session	Agenda item	Introduced by	Public/ private
12:30	- 12:35	5	1	Welcome to meeting Approval of Item 01 – Draft summary of the GSSB meeting held on 16 May 2024 Approval of Item 04 – GRI Topic Standard Project for Economic Impact – Proposed member substitution for Working Group	Carol Adams	Public
12:35	- 13:05	30	2	International Committee of the Red Cross and Geneva Centre for Security Sector Governance – Reporting on conflict-affected and high-risk areas.	Dr Jonathan Kolieb/Anna Marie Burdzy	Public
13:05	- 13:35	30	3	Public Sector research paper	Manon Huchet-Bodet/Miguel Pérez Ludeña	Public
13:35	- 14:05	30	4	GRI Standard Project for Pollution – Boundaries and scope of project	Thamar Zijlstra	Public
14:05	- 14:10	5	5	Any other business and close of meeting	Carol Adams	Public
14:10	- 14:30	20	6	Private session	Carol Adams	Private

Scheduled approval

Item 01 – Draft summary of the GSSB meeting held on 16 May 2024

Does the GSSB approve:

Item 01 – Draft summary of the GSSB meeting held on 16 May 2024



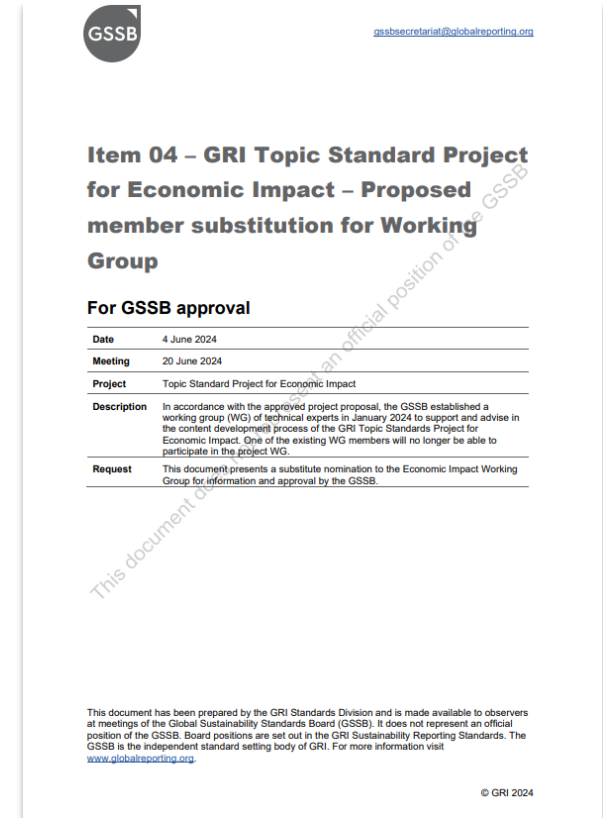
GSSB Decision 2024.15 GSSB resolves to approve Item 01 – Draft summary of the GSSB meeting held on 16 May 2024

Scheduled approval

Item 04 – GRI Topic Standard Project for Economic Impact – Proposed member substitution for Working Group

Does the GSSB approve:

Item 04 – GRI Topic Standard Project for Economic Impact – Proposed member substitution for Working Group



GSSB Decision 2024.16 GSSB resolves to approve Item 04 – GRI Topic Standard Project for Economic Impact – Proposed member substitution for Working Group

Session 2

International Committee of the Red Cross and Geneva Centre for Security Sector Governance – Reporting on conflict-affected and high-risk areas

Dr Jonathan Kolieb/Anna Marie Burdzy

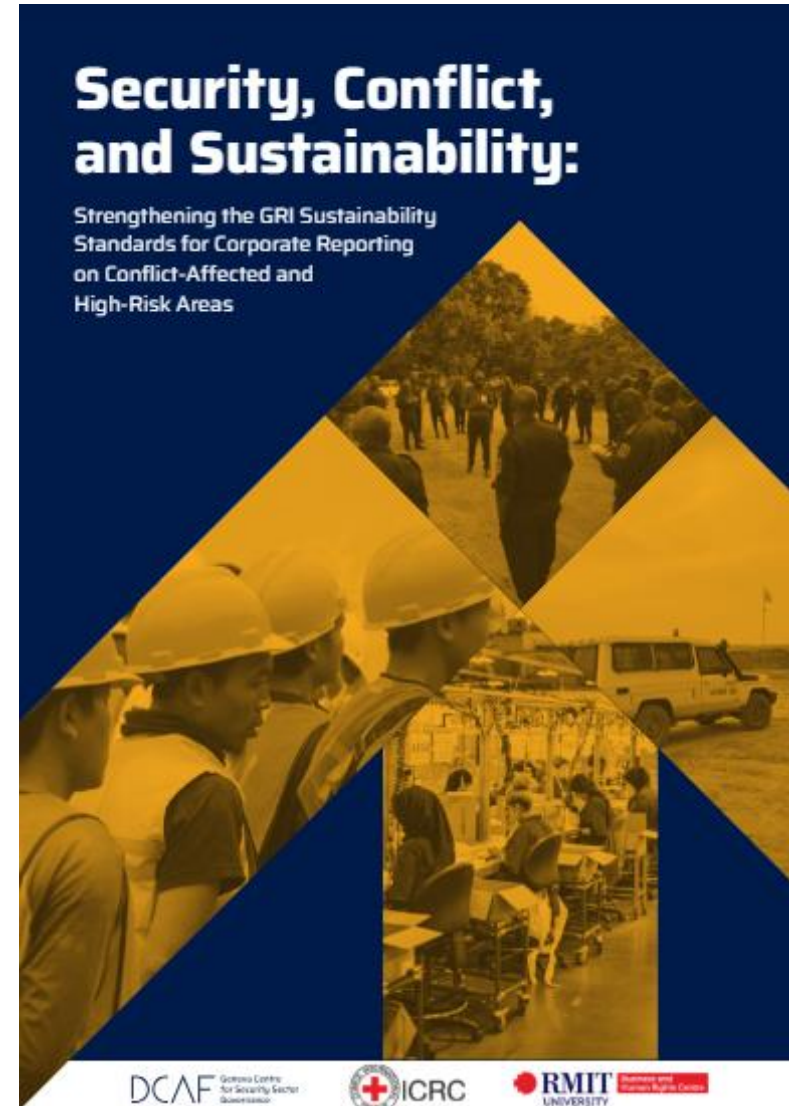
Security, Conflict and Sustainability :

Strengthening the GRI Sustainability Standards for Corporate Reporting on Conflict-Affected and High-Risk Areas

**Presentation to the Global Sustainability Standards Board
Jonathan Kolieb (RMIT) and Annie Burdzy (DCAF-ICRC Partnership)
20 June 2024**



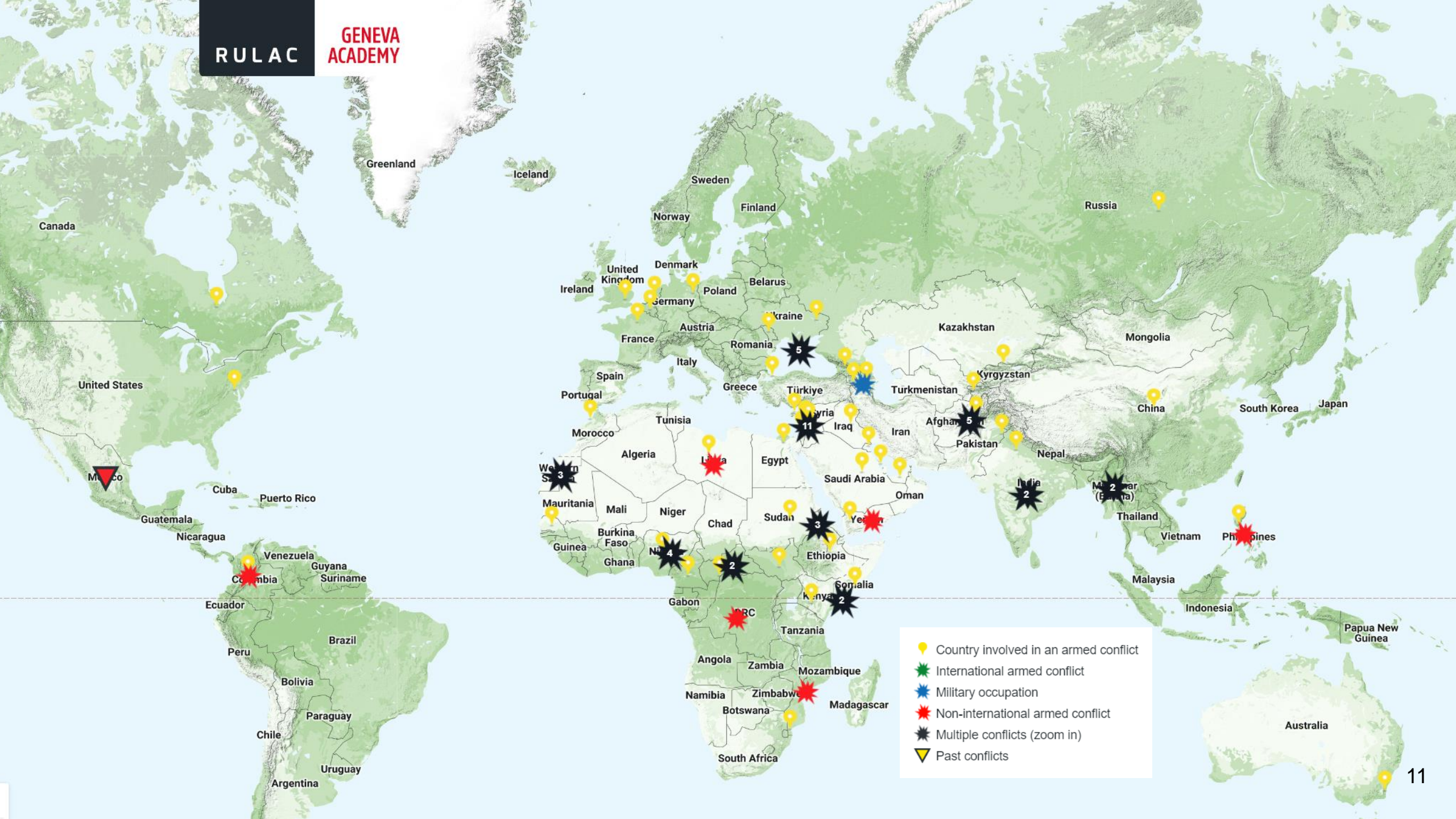
Scan to open the report!



Rationale for the Report

Why require robust reporting on conflict sensitivity, security management and respect for international humanitarian law (IHL)?

- GRI has made significant progress on conflict-sensitivity, responsible security, and respect for IHL – GRI 14: Mining Sector 2024 is a critical start.
- Universality of issue: CAHRAs are not a niche topic.
- The gravity of conflict and security related issues facing companies doing business in high-risk regions demands a more robust corporate reporting framework.



Key Topics of Concern for CAHRAs



Structure of the Report

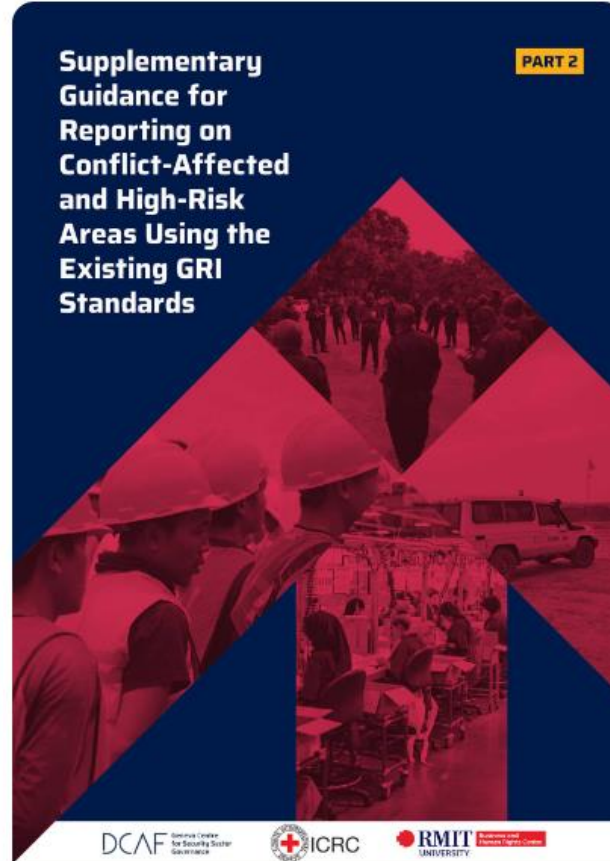
The report analyses:

- How responsible security management, conflict sensitivity, and respect for international humanitarian law (IHL) are currently covered by the current GRI standards.
- How companies can use the current GRI standards to report on risk management in CAHRAs.
- What more the GRI could do to strengthen reporting requirements on these issues.

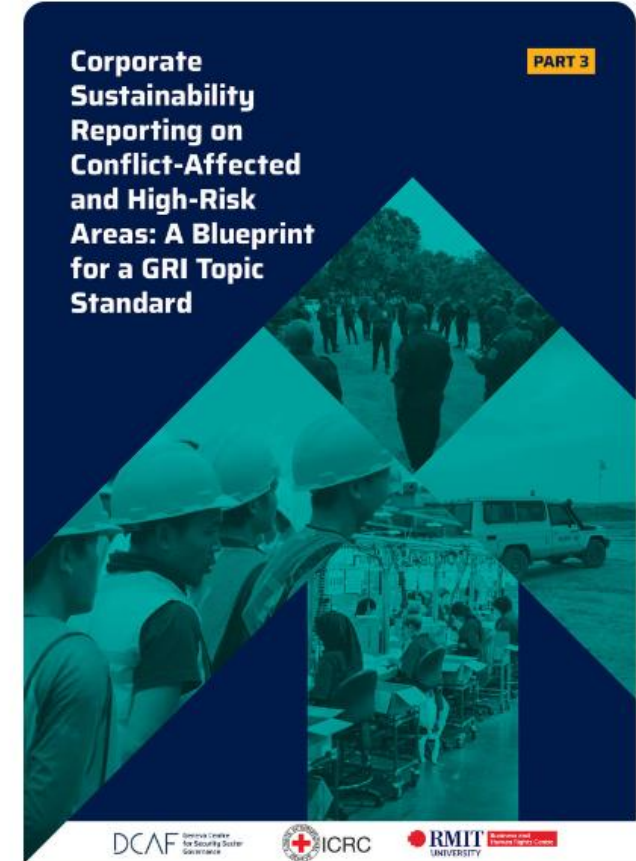
Part 1 is a mapping and gap analysis of existing GRI Standards and their coverage of responsible security management, conflict sensitivity and respect for IHL.

Part 2 provides guidance for reporting on CAHRAs-related operations using existing GRI Standards.

Part 3 is a blueprint for a new GRI Topic Standard for CAHRAs.



Part 2: Supplementary Guidance for Reporting on CAHRAs using the Existing GRI Standards



Part 3: A Blueprint for a GRI Topic Standard

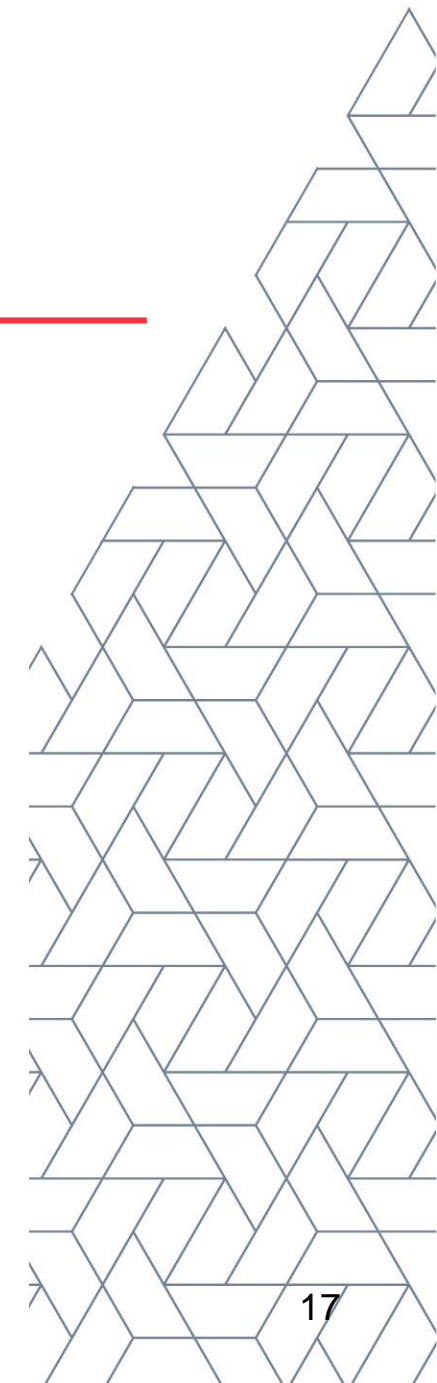
Opportunity to include CAHRA issues in GRI Standards :

	Existing	Opportunity
Universal Standards		
GRI 1: Foundation		
GRI 2: General Disclosures		
GRI 3: Material Topics		
Topic Standards		
GRI 201: Economic Performance		
GRI 202: Market Presence		
GRI 203: Indirect Economic Impacts		
GRI 204: Procurement Practices		
GRI 205: Anti-corruption		
GRI 206: Anti-competitive Behaviour		
GRI 207: Tax		
GRI301: Materials		
GRI 302: Energy		
GRI 303: Water and Effluents		
GRI 304: Biodiversity		
GRI 305: Emissions		
GRI 306: Effluents and Waste		
GRI 308: Supplier Environment Assessment		
GRI 401: Employment		
GRI 402: Labor/Management Relations		
GRI 403: Occupational Health and Safety		
GRI 404: Training and Education		
GRI 405: Diversity and Equal Opportunity		
GRI 406: Non-discrimination		
GRI 407: Freedom of Association and Collective Bargaining		
GRI 408: Child Labor		
GRI 409: Forced or Compulsory Labor		
GRI 410: Security Practices		
GRI 411: Rights and Indigenous Peoples		
GRI 413: Local Communities		
GRI 414: Supplier Social Assessment		
GRI 415: Public Policy		
GRI 416: Customer Health and Safety		
GRI 417: Marketing and Labelling		
GRI 418: Customer Privacy		
Sector Standards		
GRI 11: Oil and Gas Sector		
GRI 12: Coal Sector		
GRI 13: Agriculture Aquaculture and Fishing Sectors		
GRI 14: Mining Sector		

Recommendation: Supplementary Guidance

Universal Standards

Standard	Existing Disclosure	Supplementary good practice guidance for CAHRAs reporting
GRI 1: Foundation	<p>Reporting Principles</p> <p>The reporting principles are fundamental to achieving high-quality sustainability reporting. Therefore, an organization is required to apply the reporting principles to be able to claim that it has prepared the reported information in accordance with the GRI Standards.</p> <p>The reporting principles guide the organization in ensuring the quality and proper presentation of the reported information. High-quality information allows information users to make informed assessments and decisions about the organization's impacts and its contribution to sustainable development.</p> <ul style="list-style-type: none"> › Accuracy, Balance, Clarity, Comparability, Completeness, Sustainability context, Timeliness, Verifiability 	<p>When applying these reporting principles, especially "sustainability context", be aware that some of the most egregious human rights abuses occur in conflict-affected areas, and as a result ensure that impacts in CAHRAs and related activities receive due attention throughout reporting.</p>
GRI 2: General Disclosures	<p>Disclosure 2-16: Communication of critical concerns</p> <p>The organization shall describe whether and how critical concerns are communicated to the highest governance body and how many there were in the reporting period.</p>	<p>Reporting should include:</p> <ul style="list-style-type: none"> › any critical concerns related to CAHRAs and designated as such. This should include any incidents of security personnel engaged by the company using armed force or participating in hostilities.
GRI 2: General Disclosures	<p>Disclosure 2-6: Activities, value chain and other business relationships</p> <p>The organization shall report the sector(s) in which it is active; describe its value chain and report other relevant business relationships.</p> <p>Disclosure 2-7: Employees</p> <p>The organization shall report the total number of employees, and a breakdown of this total by gender and by region.</p>	<p>When describing its value chain, a company should identify:</p> <ul style="list-style-type: none"> › any CAHRAs amongst its supply chain or downstream from it. › any security providers in its supply chain. <p>When providing the breakdown of employees by region, indicate which of those regions are CAHRA, and number of security personnel in each.</p>



Recommendation: GRI Topic Standard on CAHRAs

Policies and Governance	<p>1. Disclosure 1: Embed conflict-sensitivity into strategy, governance, and policies</p> <p>The reporting organization shall report:</p> <p>1.1. A description of the policy commitments made to ensure business conduct is conflict-sensitive, including commitments to responsible security practices and respect for international humanitarian law.</p> <p>1.2. A description of the steps taken to ensure relevant strategy, governance and policies are conflict-sensitive, including:</p> <p>1.2.1. the approach to ensuring adherence to international humanitarian law when operating in conflict-affected or high-risk areas, including steps taken to integrate IHL principles and norms into relevant governance processes and policies.</p> <p>1.2.2. the approach to embedding responsible security practices into relevant governance processes and policies when operating in conflict-affected or high-risk areas.</p> <p>1.3. A description of how the above steps and commitments were communicated with corporate managers and other personnel.</p>
	<p>2. Disclosure 2: Conduct heightened human rights due diligence</p> <p>The reporting organization shall report:</p> <p>2.1. A list of the locations of operations in conflict-affected or high-risk areas and how these were identified.</p> <p>2.2. A description of the due diligence process applied for operations in, or when sourcing from, conflict-affected and high-risk areas. This should include:</p> <p>2.2.1. details of how the company conducts impact assessments on an ongoing basis, and how they include evaluation of conflict and security-related risk including IHL risks, and, where appropriate, analysis of conflict dynamics, including identification of parties, drivers and triggers of violence and company's impact upon on them.</p> <p>2.2.2. the steps taken to address the actual or potential negative impacts on existing social tensions and relationships in CAHRAs between various groups that could exacerbate/ create new tensions or conflicts due to the company's operations or business relationships, including details of participation in grievance/remedial mechanisms.</p> <p>2.2.3. noting which authoritative instruments the due diligence process is aligned to, including the DCAF-ICRC Security and Human Rights Toolkit; the Voluntary Principles on Security and Human Rights; OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas; Australian Red Cross-RMIT, Doing Responsible Business in Conflict: Rights Risks and Responsibilities.</p> <p>2.2.4. providing a link to the most recent due diligence report for each CAHRA.</p>

Operations	<p>3. Disclosure 3: Engage with stakeholders, including local communities</p> <p>The reporting organization shall report:</p> <p>3.1. How the company consulted with local community and stakeholders on security and conflict issues, including government and community-based organizations. This should include:</p> <p>3.1.1. name of organizations;</p> <p>3.1.2. number of meetings;</p> <p>3.1.3. any agreements or commitments made to/with stakeholders.</p> <p>3.2. How the company engaged with its suppliers on security and conflict-related issues. This should include:</p> <p>3.2.1. number and percentage of suppliers engaged;</p> <p>3.2.2. details of any due diligence assessment conducted with suppliers, especially private security providers;</p> <p>3.2.3. any agreements or commitments made by suppliers, including any commitments to responsible security management, conflict-sensitivity, and respect for IHL.</p>
	<p>4. Disclosure 4: Responsible security management for security personnel</p> <p>The reporting organization shall report:</p> <p>4.1. Steps taken to ensure security personnel engaged by the company (both public and private) have been screened, and ensure they possess the requisite qualifications as defined by the applicable contract, applicable national law, and industry standards to minimise the risk of human rights violations. This should include details of any vetting conducted by the company for past allegations of human rights or IHL violations.</p> <p>4.2. Number and percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security.</p> <p>4.3. Whether training requirements also apply to third-party organizations providing security personnel, including public security forces and private contractors.</p> <p>4.4. Document how the training provided includes respect for IHL, human rights and responsible security practices. This should include:</p> <p>4.4.1. describe how the training provided aligns with authoritative governance instruments, such as those produced by the United Nations, Red Cross, DCAF and their partners.</p> <p>4.4.2. whether third party organizations were engaged to deliver the training or validate its content.</p>
Capability development	<p>5. Disclosure 5: Conflict-sensitivity training for all personnel</p> <p>The reporting organization shall report:</p> <p>5.1. Number of personnel, including managers, who have received formal training in international humanitarian law, conflict-sensitivity, and responsible security practices. This should include:</p> <p>5.1.1. roles of personnel within the company</p> <p>5.1.2. location where personnel are stationed/working</p> <p>5.1.3. description of training received</p> <p>5.2. Document how the training provided includes respect for international humanitarian law and responsible security practices. This should include describing how the training is aligned with authoritative governance instruments, such as those produced by the United Nations, Red Cross, and their partners.</p>

Capability development	<p>6. Disclosure 6: Conflict-sensitive capacity-building</p> <p>The reporting organization shall report:</p> <p>6.1. Description of investments made to develop the capacity of business and its personnel to conduct conflict-sensitive business. This should include investments related to:</p> <p>6.1.1. commissioning and conducting of relevant training.</p> <p>6.1.2. commissioning and conducting of heightened human rights due diligence tailored for conflict-affected and high-risk areas.</p> <p>6.1.3. investments in strengthening suppliers' conflict-sensitivity capacities.</p> <p>6.1.4. investments in diversity, gender-equity in hiring practices in operations in CAHRAs, including amongst security personnel.</p> <p>6.1.5. investments in the local communities.</p>
	<p>7. Disclosure 7: Responding to adverse impacts</p> <p>The reporting organization shall report:</p> <p>7.1. On the processes that are implemented to monitor and evaluate the conduct and professionalism of security personnel providing security services to the company. This should include direct employees, third-party contractors, and public security providers.</p> <p>7.2. Details of any grievance mechanisms that the company established or participates in to address allegations of violations or misconduct by security providers.</p> <p>7.3. The number and description of any incidents or allegations of adverse human rights impacts or violations of IHL arising from business activities, and detail the investigations launched as a result of those incidents. This should include:</p> <p>7.3.1. incidents involving security personnel and workers in CAHRAs engaged in use of force/violence, discharge of weapons, incidents involving damage or targeting of corporate property or personnel due to fragile security situation/conflict.</p> <p>7.3.2. any other adverse human rights impacts arising from security-related or other business activities.</p> <p>7.3.3. actions or steps taken by the company in response to the investigation</p> <p>7.3.4. how it will monitor the effectiveness of its response.</p>
Accountability and transparency	<p>8. Disclosure 8: Monitor and report</p> <p>The reporting organization shall report on:</p> <p>8.1. Any challenges it experienced in reporting under this Topic.</p> <p>8.2. Any challenges it experienced in, practically, embedding greater conflict-sensitivity, including respect for international humanitarian law and responsible security practices into its policies and practices.</p>

Going Forward

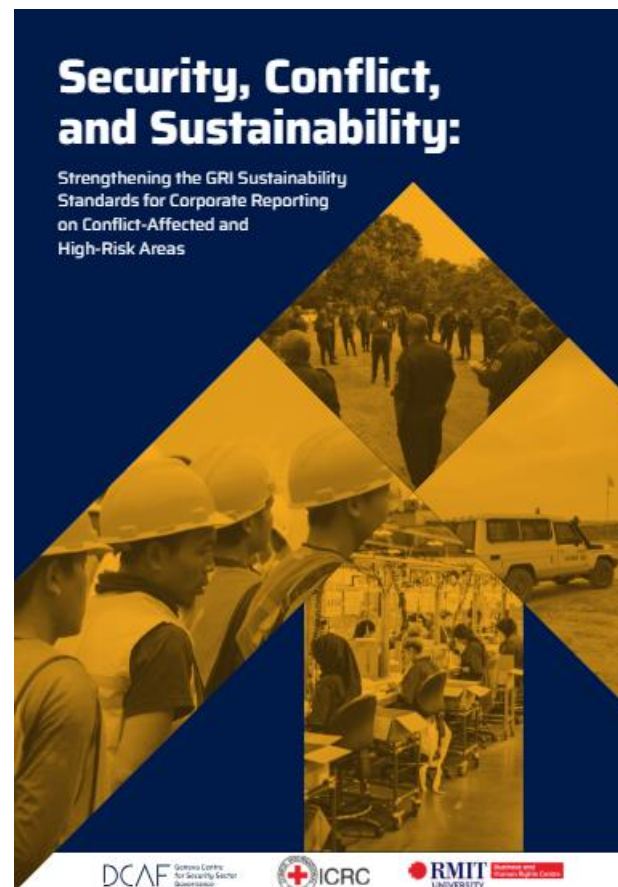
- RMIT and DCAF-ICRC stand ready to support GRI in sensitization and awareness-raising among companies. The partners welcome the following:
 - GRI's endorsement and joint promotion of the Supplementary Guidance.
 - The development of a CAHRAs topic standard (potentially as part of review of GRI 412: Security Practices).
 - Further engagement by RMIT, DCAF-ICRC, and GRI on advancing the shared goal of more responsible and sustainable business in CAHRAs.

Contact us:

Thanks for your interest and feel free to reach out to RMIT and the DCAF-ICRC Partnership to exchange further:

Jonathan Kolieb, jonathan.kolieb@rmit.edu.au

Annie Burdzy, a.burdzy@dcaf.ch



<https://www.securityhumanrightshub.org/resources/security-conflict-sustainability-gri-standards.html>

Session 3

Public Sector research paper

Manon Huchet-Bodet/Miguel Pérez Ludeña

Context

- As reporting becomes mandatory for many private companies, there is a risk that public sector organizations will become relatively less transparent in their impacts.
- We observe lower adoption of GRI Standards among the public sector.
- Several initiatives are trying to promote reporting among the public sector. Most notably, the International Public Sector Accounting Standards Board (IPSASB) launched a project in 2023 to develop sustainability reporting standards for the public sector.
- The GSSB noted the absence of the public sector among the provisional list of Sector Standards to be developed. As part of the 2023-2025 work program, they requested a research project on the public sector.

Main Findings

- The public sector accounts for almost half of economic activity, but few organizations report on their impacts.
- Perception that GRI Standards are only for the private sector.
- Public sector organizations face unique challenges to report using GRI:
 - Many of their impacts come from the rules and regulations they dictate.
 - They have unique mechanisms of accountability.
- Many different types of reporting; SDGs have become more prevalent.

Recommendations

1. Consider the public sector perspective in GRI Standard development and other GRI activities
2. Develop a sector standard on the public sector focusing on general government
3. Develop standards for industries where the public sector is predominant
4. Encourage policy and regulatory reporting in conjunction with operational impact reporting
5. Increase engagement with the public sector

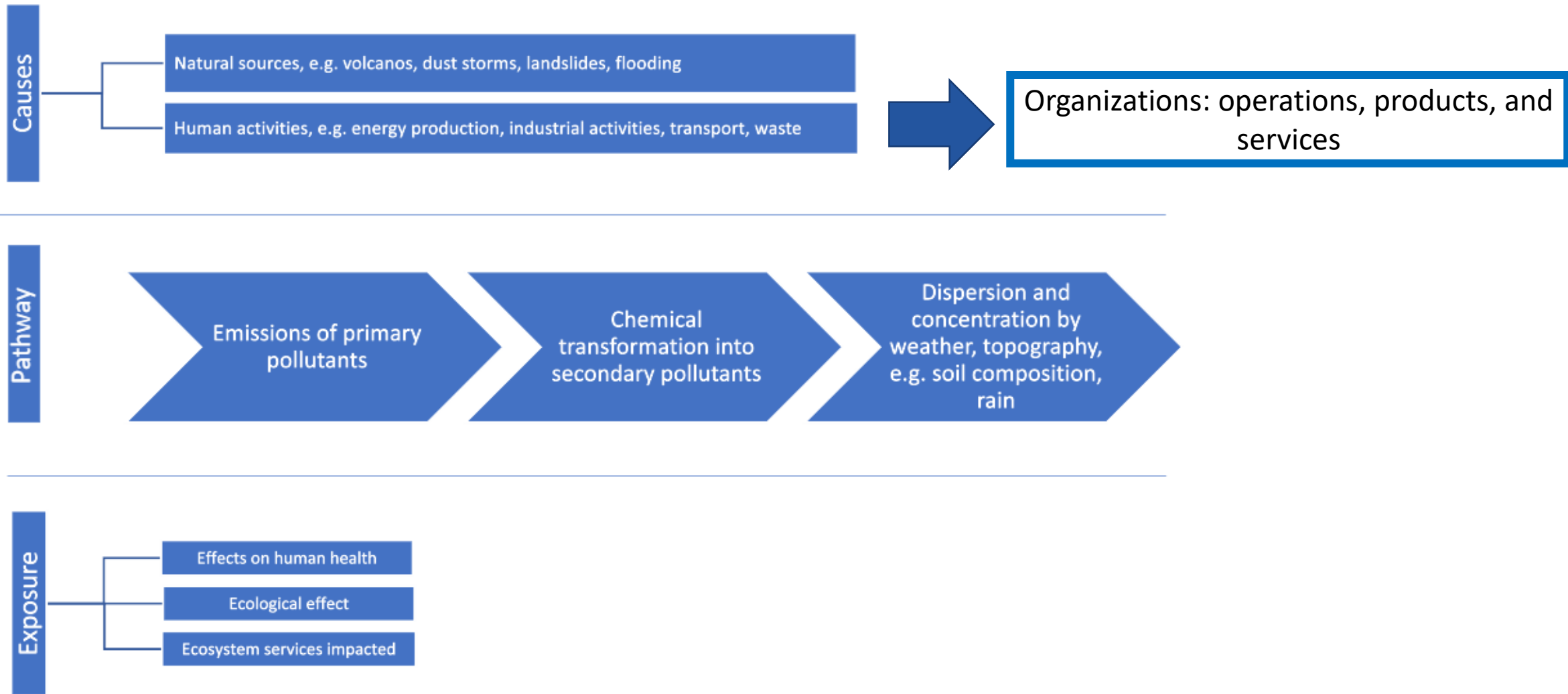
Session 4

GRI Standard Project for Pollution – Boundaries and scope of project

Thamar Zijlstra

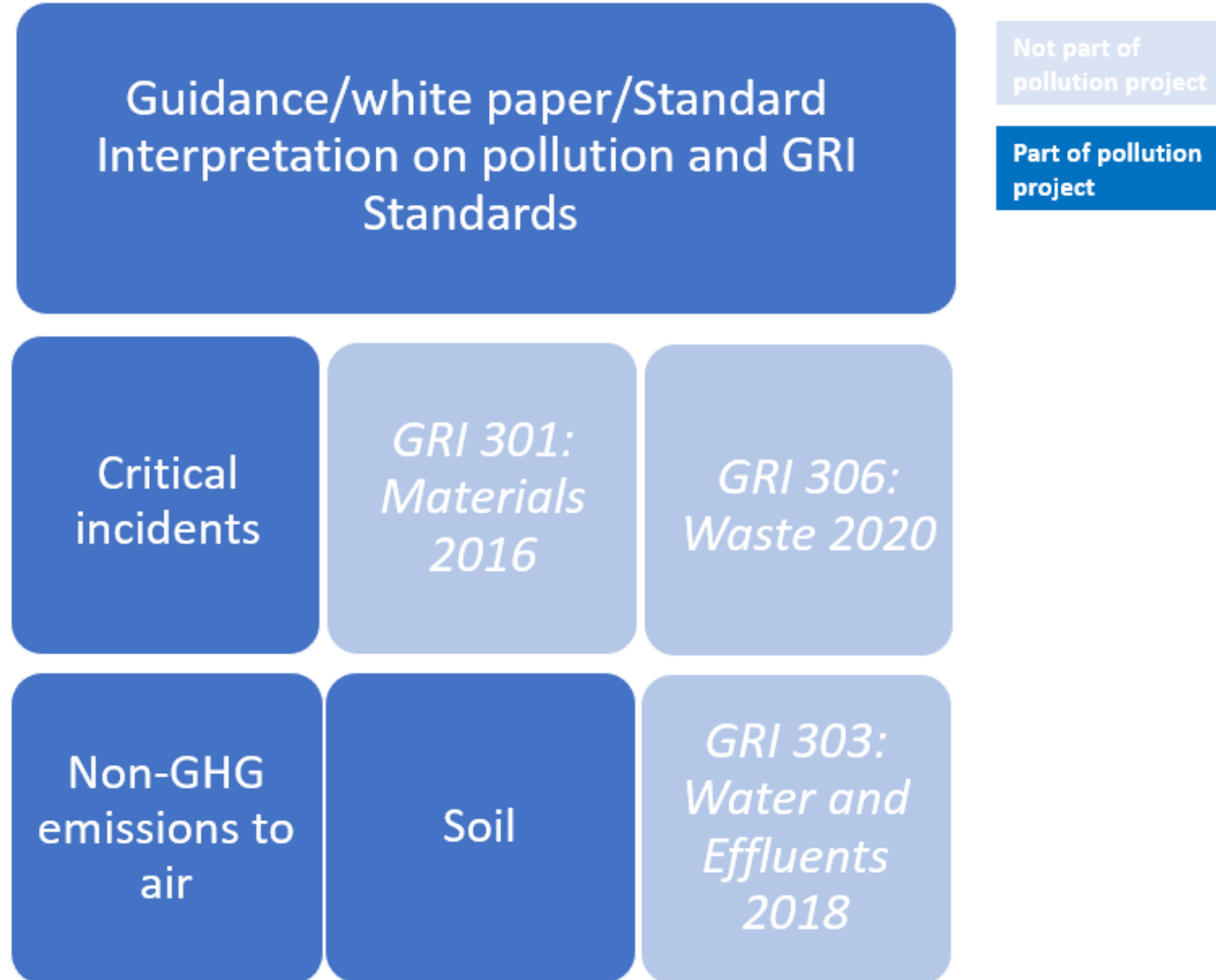
GRI Topic Standard Project for Pollution

Background: pathway of pollution



GRI Topic Standard Project for Pollution

Overview of disclosures and Standards directly related to reporting on pollution



GRI Topic Standard Project for Pollution

Pollution - GRI Standards relevant for referencing

<p><i>GRI 403: OHS 2018</i></p> 	<p><i>GRI 204: Procurement 2016</i> <i>(under revision)</i></p> <ul style="list-style-type: none"> 1.1 The organisation shall report how it manages procurement practices using Disclosure 3-3 in <i>GRI 3: Material Topics 2021</i> 	<p><i>GRI 308: Supplier Environmental Assessment 2016</i></p> 
<p><i>GRI 413: Local Communities 2016</i></p> 	<p><i>GRI 410: Security Practices 2016</i></p> 	<p><i>GRI 411: Rights of Indigenous Peoples 2016</i></p> 
<p>GRI Sector Standards</p>	<p><i>GRI 101: Biodiversity 2024</i></p> <p>Disclosure 101-6-c For each site reported under 101-5-a where its activities lead or could lead to pollution report the quantity and type of each pollutant generated</p> 	<p>GRI Topic Standard for Climate Change</p> 

Relevant to Emissions to air, water and soil

Relevant to Critical incidents

GRI Topic Standard Project for Pollution

Feedback received on:

- Pollutants, such as noise, odor, and vibrations
- Ozone-depleting substances (ODS)
- Target audience of the 'chapeau' (white paper/guidance/Standards Interpretation) of the proposed structure in Figure 2
- Other linked disclosures and Standards: Disclosure 2-27 Compliance with laws and regulations in *GRI 2: General disclosures 2021* and *GRI 416: Customer Health and Safety 2016*
- Demarcation between the Topic Standard Project for Pollution and the Topic Standard Project for Circularity and Material Resources

GRI Topic Standard Project for Pollution

We kindly request input from members:

1. Observation(s) on the elaborated project scope
2. Recommendation(s) on key stakeholders for engagement
3. A sponsor of the Topic Standard Project for Pollution

Session 5

**Any other business and close of
public sessions**

Carol Adams

Session 6

Private session

THANK YOU



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