



Barbara Strozziiaan 336
1083 HN Amsterdam
The Netherlands
gssbsecretariat@globalreporting.org

GSSB summary of virtual meeting held on 21 January 2021

Approved by the GSSB on 25 February 2021

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2 Participants

3 Present:

Name	Constituency
Judy Kuszewski	Chair
Robyn Leeson	Vice-Chair
Peter Colley	Labor
Giulia Genuardi	Business enterprise
Evan Harvey	Investment institution
Joseph Martin	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
Vincent Kong	Business enterprise
Rama Krishnan Venkateswaran	Investment institution
Jennifer Princing	Business enterprise

5 In attendance from GRI:

Name	Position
Bastian Buck	Chief of Standards
Laura Espinach	Head of Technical Development

6 List of abbreviations

GSSB	Global Sustainability Standards Board
SD	Standards Division
RFO	Reason for omission

7 Decisions and action items

8 Action items

Standards Division	
Session 3	<ul style="list-style-type: none">• SD to implement the proposed recommendations regarding Topic Boundary.• SD to consider the use of a visual to aid to help understand the concept of materiality and make a proposal to the GSSB along with the discussion of GRI 103 at its meeting on 25 February.

9 Session 1: Welcome

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

12 It was decided to defer approval of [Item 01 – Draft summary of GSSB meeting held on 3 December](#)
13 [2020](#) and [Item 02 – Draft Summary of GSSB Meeting held on 10 December 2020](#) until the next
14 meeting when a quorum would be present to approve them.

15 The Chair introduced and welcomed two new members to the GSSB, Giulia Genuardi and Kim
16 Schumacher, and welcomed existing member Vincent Kong, who has been reappointed for a second
17 term.

18 Session 2: Work Program priorities 19 for 2021

20 The Standards Division (SD) presented its priorities for 2021 according to the expectations set out in
21 [Item – 03 GSSB Work Program 2020-2022](#). The priorities include completing the Universal Standards
22 Project and Sector Standards Project for Oil and Gas in Q3, and continuing work on the Sector
23 Standards Project for Coal and the Sector Standards Project for Agriculture & Fishing through Q4 of
24 2021.

25 The SD presented additional projects from the work program that they anticipate proposing to the
26 GSSB in 2021, contingent on SD resource availability. These include the review of *GRI 304*:

27 *Biodiversity 2016*, Phase 2 of the project to review GRI's human rights-related Standards, the Sector
28 Standards Project for Mining, and the review of GRI's climate change-related Standards.

29 **Session 3: GRI Universal Standards**

30 **Project update – topic Boundary**

31 The SD presented an update to the GSSB on proposed changes to the concept of topic Boundary
32 and the SD's recommendations:

33 Recommendation 1: Expanding the requirements under Disclosure MT-2 to report whether a material
34 topic is a group-wide or a more focused issue.

35 Recommendation 2: Clarifying the reporting expectation in each Topic Standard (whether reporting
36 needs to be complete or whether it can be limited to the relevant entities, areas or sites); adding
37 guidance to the reasons for omission (RFOs) in GRI 101 for organizations to specify the entities,
38 areas or sites for which information has been omitted; and adding a reference to the RFOs under the
39 Completeness principle.

40 No objections were raised to these recommendations.

41 A GSSB member highlighted that changes to the topic Boundary would have an impact on customer
42 and supplier aspects of an organization and requested clarification about Standards which specifically
43 require information about suppliers and customers. The SD confirmed that there are supply chain and
44 customer-related Standards.

45 A GSSB member requested clarification about whether the change to Disclosure MT-2 would be a
46 requirement or a recommendation. The SD explained that the change will make an existing
47 requirement more specific and will support it with additional guidance.

48 A GSSB member questioned whether there were plans to develop and include a visual aid to help
49 reporters interpret and evaluate materiality in an organizational context. The SD indicated that there
50 had been mixed feedback on the materiality matrix in the public comment period. The SD will share
51 this feedback with the GSSB and make a proposal for how to address this feedback along with the
52 discussion of GRI 103 at the next meeting.

53 A GSSB member also questioned whether there would be global amendments to the Topic Standards
54 to include these updated topic Boundary amendments and how these would be managed. The SD
55 indicated that the proposed changes would be made as the Topic Standards are revised or newly
56 created, but not as global amendments to the Topic Standards in time for the launch of the revised
57 Universal Standards, as such changes require the engagement of expert groups on the various
58 topics.

59 **Actions:**

- 60 • SD to implement the proposed recommendations regarding Topic Boundary.
- 61 • SD to consider the use of a visual to aid to help understand the concept of materiality and
- 62 make a proposal to the GSSB along with the discussion of GRI 103 at its meeting on 25
- 63 February.

64 **Session 4: Any other business and**

65 **close of public meeting**

66 No other business was raised and the Chair closed the public sessions of the meeting at 13.36 CET

67 (Central European Time).

68 **Session 5: Private session**

69 This was a private session.