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# **GSSB summary of the virtual call held on 16 May 2024**

**Approved by the GSSB on 20 June 2024**

# Contents

Participants.....	3
List of abbreviations .....	3
Decisions and action items .....	4
Session 1: Welcome to meeting .....	4
Session 2: GRI Topic Standard Project for Labor – Exposure drafts approval .....	4
Session 3: 2024 Project Schedule addendum .....	7
Session 4: Any other business and close of public sessions.....	7

# 1 Participants

2 Present:

Name	Constituency
<b>Carol Adams</b>	Chair
<b>Jeff Robertson</b>	Vice-Chair
<b>Loredana Carta</b>	Labor
<b>Peter Colley</b>	Labor
<b>Rebecca Coriat</b>	Investment institution
<b>Chulendra De Silva</b>	Mediating institution
<b>Giulia Genuardi</b> (joined at 12.45)	Business enterprise
<b>Corli le Roux</b>	Mediating institution
<b>Tomoo Machiba</b>	Mediating institution
<b>Anna Nefedova</b>	Mediating institution
<b>Deborah Ng</b>	Investment Institution
<b>Igazeuma Okoroba</b>	Business enterprise
<b>Jennifer Princing</b>	Business enterprise
<b>Gangaa Charan Sharma</b>	Business enterprise
<b>Galya Tsonkova</b> (joined at 12.45)	Business enterprise

3 In attendance from GRI:

Name	Position
Harold Pauwels	Director Standards
Natalia Uribe Martínez	Manager Standards

# 4 List of abbreviations

Abbreviation	Full name
GRI	Global Reporting Initiative
GSSB	Global Sustainability Standards Board
SD	Standards Division
TC	Technical committee
AG	Advisory group
PCP	Public comment period

## 5 Decisions and action items

6 The GSSB resolved to approve the following:

GSSB Decision	Item number
2024.08	01 – <a href="#">Draft summary of the GSSB meeting held on 9-10 April 2024</a>
2024.09	02 – <a href="#">GRI Topic Standard Project for Labor – Employment – Exposure draft</a>
2024.10	03 – <a href="#">GRI Topic Standard Project for Labor – Remuneration and Working Time – Exposure draft</a>
2024.11	04 – <a href="#">GRI Topic Standard Project for Labor – Significant Changes for Workers – Exposure draft</a>
2024.12	05 – <a href="#">GRI Topic Standard Project for Labor – Control of Work Standard Interpretation to GRI 2 – Exposure draft</a>
2024.13	07 – <a href="#">2024 draft Project Schedule addendum to the GSSB Work Program 2023-2025</a>

## 7 Session 1: Welcome to meeting

8 The Global Sustainability Standards Board (GSSB) Chair Carol Adams (henceforth the Chair)  
9 welcomed the GSSB. The Chair presented an overview of the meeting agenda. A quorum was  
10 established, and the above items were presented to the GSSB for approval.

## 11 Session 2: GRI Topic Standard 12 Project for Labor – Exposure drafts 13 approval

14 The Chair invited Peter Colley, technical committee member, to provide background on the need for a  
15 revised set of labor standards – Why is labor so important? What is the scale of the problems? And,  
16 why is it needed now?

17 Peter Colley provided the following background and reasons:

- 18 • The labor project dates back over five years, with the human rights technical committee  
19 looking to integrate the UN Guiding Principles and the latest OECD guidelines into the GRI  
20 Standards. This involved, at the first stage, a redraft of the GRI Universal Standards.
- 21 • It was always understood that there would be a need for a second set of revisions of any  
22 Topic Standard with a human rights component. Existing disclosures stem from G4 guidance  
23 and do not go beyond collated data, mischaracterize due diligence, and do not build proactive  
24 measures to enhance human rights in the workplace; as such, they are overdue for revision.
- 25 • In terms of an organization's impacts, after the production of goods and services,  
26 employment/labor is consistently among the most significant impacts.

- 27 • Disclosure on Remuneration and working time (REWO) encourages employers to think more  
28 about their impacts on workers.
- 29 • Seeking to operationalize ILO standards for employers.
- 30 • TC and AG bring diverse stakeholders together with a breadth of knowledge and experience.
- 31 • Employees are a key audience for sustainability reports.

32 Natalia Uribe Martínez, Manager Standards, and Harold Pauwels, Director Standards, presented the  
33 Labor Project's first set of exposure Topic Standard drafts for GSSB approval.

34 Following the presentation, there was further discussion. SD highlighted elements of GSSB feedback  
35 on the draft: table/matrix data is very useful for digital taxonomy (XBRL); TC should focus on the  
36 balance of the most necessary disclosures; and disaggregation of data.

37 GSSB members raised the following questions on four main points:

- 38 • Control of non-employees – more examples and greater clarity are needed, as what is  
39 included is still not always clear.
- 40 • Working hours – not the same across different countries with massive amounts of information  
41 involved; how can organizations reliably report all of this?
- 42 • Cost of living – is this the same as living wage? Different amounts for different categories of  
43 workers, such as a single parent versus a single person versus a couple? How would it be  
44 calculated?
- 45 • Gender pay gap – in some countries, when reporting on the minimum monthly salary of low-  
46 level workers, there are often more males than females, resulting in misleading data showing  
47 that women earn more, which is not true.

48 SD responded as follows:

- 49 • Control of work – more examples will be provided in the FAQs and already covered in the PCP  
50 questionnaire; SD welcomes and seeks GSSB assistance in formulating better examples they  
51 agree on.
- 52 • Working hours – in the interim, we ask for reporting per country details.
- 53 • Cost of living – GRI follows the ILO recommendations but is not the same as the understood  
54 term 'living wage'. An example of cost of living is provided in the guidance.
- 55 • Gender pay gap – SD will need to come back to this.

56 Further issues raised by GSSB include:

- 57 • Harassment and lack of worker protection – SD will consult and address this at the next  
58 meeting or in follow-up communication.
- 59 • Mass termination – this can be disguised as 'transfers', which are practically impossible for  
60 workers to accommodate, resulting in constructive dismissal – should/is this part of mass  
61 termination? Is it included already? There is a need to clarify termination. SD will consult and  
62 get back to GSSB.

- 63 • Gender pay gap – there is a disclosure about the proportion of male, female and other  
64 genders. Was there a detailed discussion on this, considering it is already mandatory for some  
65 reporters?
- 66 • Burden of reporting is huge – tables and matrix data, disaggregation of genders. Tables could  
67 be made more user-friendly, but it is very useful to have this data.
- 68 • Big challenge in terms of culture; different stakeholders have different interpretations; we need  
69 to simplify and explain why. Human capital (labor) versus human rights.
- 70 • GSSB member (working for Deloitte) advises that large multi-national organizations are  
71 currently not collecting this type and depth of data. It will take years to build the capacity to  
72 report this data; for now, organizations will be unable to report to this level.
- 73 • Another GSSB member adds that it is an extremely large burden for large multi-nationals;  
74 there is a potential lack of willingness to report this data as many will find the transparency too  
75 much. Rules and laws differ from country to country; some of these topics are considered at a  
76 corporate level. Certainly, a standard is needed, and stakeholders are asking for more  
77 transparency, but it may be an unrealistic burden.

78 SD and Peter Colley provided the following responses:

- 79 • Human capital (labor) versus human rights – this is covered in the guidance. The TC believes  
80 it has the right balance and that organizations can report, but it depends on their willingness.
- 81 • Good discussion and debate, and conscious of how challenging this is, but organizations must  
82 think 3-5 years ahead.
- 83 • Organizations need to start collecting this data now. Much of the data is already available  
84 through the hiring process, and the basic data is held by payroll. Admittedly, it is more  
85 challenging for workers who are not employees, workers of business relationships – already  
86 required in supply chains.
- 87 • Hours, culture, jurisdictions – large variances, organizations can explain why. Some countries  
88 have higher rates of casual employment than other developed countries while rates of average  
89 working hours can differ greatly too.
- 90 • Gender pay gap – is about transparency, has been reported for a long time, and has helped.
- 91 • Living wage – we do not prescribe a methodology for determining the living wage.
- 92 • All comments from the GSSB are highly valid and welcome. Unless there are deemed to be  
93 fatal flaws in the draft, the GSSB is asked to approve.

94 Chair and GSSB members offered the following remarks:

- 95 • Persuasive arguments put forward by Peter. Some concerns, but it is fine to approve for the  
96 PCP.
- 97 • In light of the comments made, the SD is to do focus groups, if possible, and finds ways of  
98 reaching out to both reporters and HR professionals to ask if employee information is available  
99 and what might be needed to get this information.
- 100 • Carefully considered FAQs can preempt many areas of confusion.

101 SD advised that extra effort will be made with the FAQ to get the most relevant feedback through the  
102 PCP.

103 The GSSB approves the following:

GSSB Decision	Item number
2024.09	02 – <a href="#">GRI Topic Standard Project for Labor – Employment – Exposure draft</a>
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## 104 **Session 3: 2024 Project Schedule** 105 **addendum**

106 Harold Pauwels, Director Standards, presented the 2024 Project Schedule addendum for approval.

107 The following points are for consideration:

- 108 • There are no changes from what was presented in the in-person meeting.
- 109 • Due to reduced capacity resulting from internal staff restructuring within the SD, the narrow-  
110 scope review of *GRI 1* has been put on hold until further notice.

111 The GSSB approves the following:

GSSB Decision	Item number
2024.13	07 – <a href="#">2024 draft Project Schedule addendum to the GSSB Work Program 2023-2025</a>

## 112 **Session 4: Any other business and** 113 **close of public sessions**

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