



Summary 26 April 2017 meeting

Meeting summary: Approved by the GSSB on 24 May 2017

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Participants

Present:

| Name | Constituency |
|-------------------------------|-------------------------------|
| Atilla Yerlikaya | Business Enterprise |
| Dwight Justice | Labor (left meeting at 14.10) |
| Evan Harvey | Investment Institution |
| Judy Kuszewski | Chair |
| Julia Wilson | Business Enterprise |
| Jürgen Buxbaum | Labor |
| Kent Swift | Civil Society Organization |
| Kirsten Margrethe Hovi | Business Enterprise |
| Michel Washer | Business Enterprise |
| Robyn Leeson | Vice-Chair |
| Stiaan Wandrag | Business Enterprise |
| Sulema Pioli | Mediating Institution |
| Vadakepatth Nandkumar | Mediating Institution |

Apologies:

| Name | Designation |
|------------------------|----------------------------|
| Daniel Ingram | Investment Institution |
| Daniel Taillant | Civil Society Organization |

In attendance:

| Name | Designation |
|--------------------------|--|
| Anna Krotova | Manager, Standards Division |
| Bastian Buck | Director, Standards Division |
| Chelsea Reinhardt | Deputy Director, Standards Division |
| Laura Espinach | Manager, Standards Division |
| Pamela Carpio | Senior Coordinator, Governance Relations |
| Tina Nybo Jensen | Senior Coordinator, Governance Relations |

List of abbreviations

| | | | |
|------|---------------------------------------|------|-----------------------------------|
| AOB | Any other business | PWG | Project working group |
| GRI | Global Reporting Initiative | UNGP | United Nations Guiding Principles |
| GSSB | Global Sustainability Standards Board | WASH | Water, Sanitation and Hygiene |
| OHS | Occupational health and safety | | |

1 Meeting summary

2 Please see a list of action items deriving from the meeting on p. 6-7.

3 Session 1: Welcome and approval of previous meeting 4 summary

5 Judy Kuszewski, the GSSB Chair (henceforth, “the Chair”) welcomed everyone to the meeting and
6 presented an overview of the [meeting agenda](#).

7 The GSSB deferred the approval of the [Item 01 - Summary 21-22 March 2017 GSSB meeting](#) to the
8 next meeting as the format is presently too detailed.

9 Session 2: Update on review of GRI 403: Occupa- 10 tional Health and Safety and GRI 303: Water projects

11 **GRI 303: Water**

12 Anna Krotova, Manager Standards Division, summarized the current project timeline for the Pro-
13 ject Working Group (PWG) on *GRI 303: Water* and informed the GSSB about the activities to
14 date. Ms. Krotova informed that a survey to identify and prioritize key content areas to revise
15 and develop has been circulated to the PWG members and briefed the GSSB on the initial feed-
16 back from PWG members.

17 The GSSB discussed whether the topic of Water, Sanitation and Hygiene (WASH) belongs within
18 *GRI 303: Water* or *GRI 403: Occupational Health and Safety* (OHS). Further, the GSSB advised the
19 PWGs to ensure feasibility and consider the reporting burden when developing draft disclosers.

20 The GSSB asked the Standards Division to carry out further work and discussion with PWGs to
21 determine which elements of WASH should be located in *GRI 303* and *GRI 403*. The Standards
22 Division will prepare a proposal in time for the next GSSB virtual meeting on 24 May 2017.

23 **GRI 403: Occupational Health and Safety**

24 Laura Espinach, Manager Standards Division, summarized the current project timeline for the
25 PWG on *GRI 403: Occupational Health and Safety* and informed the GSSB about the activities to
26 date. Ms. Espinach informed that a survey to identify and prioritize key content areas to revise
27 and develop has been circulated to the PWG members and briefed the GSSB on the baseline in-
28 formation suggested by content area.

29 The GSSB discussed:

- 30 • That some of the concepts included in the baseline information are controversial. The
31 GSSB encouraged the PWG to continue to seek neutrality when further developing the
32 draft disclosures.
- 33 • Including the hazards of the activities conducted by the reporting organization under
34 “Risk assessment”.

- 35 • Whether percentage is the most relevant measure for suppliers audited. The GSSB ad-
36 vised referring to 'high risk suppliers' rather than 'first tier suppliers'.

37 Session 3: Discuss draft project proposal for the re- 38 view of GRI 201, GRI 202 and GRI 203

39 Chelsea Reinhardt, Deputy Director Standards Division, presented [Item 02 - Draft Project Proposal](#)
40 [for the Review of GRI 201: Economic Performance, GRI 202: Market Presence, and GRI 203: Indirect](#)
41 [Economic Impacts](#) and informed about the developments since the March GSSB in-person meeting
42 including the expansion of the scope, the recommendation to form a Technical Committee to
43 carry out an initial holistic review of the content to be included in the Standards, and the estab-
44 lishment of Tax and Payments to Governments as a separate, parallel review project.

45 Ms. Reinhardt invited the GSSB members feedback on the provisional list of topics that might be
46 covered within the scope of 'economic impacts', additional frameworks or methodologies which
47 should be reviewed and considered as part of this project, as well as any specific inputs on mem-
48 bership for the Technical Committee.

49 The GSSB members provided specific inputs on frameworks and methodologies and recom-
50 mended to:

- 51 • Ensure the reporting feasibility of the topics raised in [Item 02](#) line 66-77.
52 • Include information on externalities in terms of economic impacts.
53 • Remove the notion of "fair" from the provision of wages and instead refer to 'compen-
54 sation and wages'.

55 Ms. Reinhardt welcomed additional feedback offline to be included in the updated proposal to be
56 presented during the next GSSB virtual meeting.

57 The Chair invited the GSSB members to connect offline if interested in serving as sponsors of
58 the project.

59 Session 4: Discuss draft project proposal for Tax and 60 Payments to Governments

61 Ms. Reinhardt presented [Item 03 - Draft Project Proposal for Disclosures on Tax and Payments to Gov-](#)
62 [ernment](#) and briefed the GSSB on the developments since the last GSSB meeting. A project pro-
63 posal has been drafted for Tax and Payments to Governments; the Standards Division suggests to
64 form a Technical Committee to draft recommendations on the potential tax-related disclosures
65 that could be incorporated in the Standards and the form(s) these could take. The outcomes
66 could potentially be incorporated in *GRI 201: Economic Performance* or other Standards under re-
67 view.

68 Ms. Reinhardt asked for the GSSB members feedback on the draft project objectives and scope
69 as well as the composition of the Technical Committee.

70 The GSSB members provided input on literature that could feed the process as well as possible
71 membership on the Technical Committee. The GSSB further discussed the potential conse-
72 quences of including Tax and Payments to Governments as part of the Universal Standards.
73 The Chair invited the GSSB members to connect offline if interested in serving as sponsors of
74 the project.

75 Session 5: Discuss draft project proposal on the re- 76 view of GRI's Human Rights-related Standards

77 Ms. Espinach presented [Item 04 - Draft Project Proposal for the Review of GRI's Human Rights-related](#)
78 [Standards](#) and provided an overview of the overarching project objectives: align the Human
79 Rights-related Standards with the UN Guiding Principles (UNGPs) on Business and Human Rights,
80 revise the range of human rights-related topics covered, and review the human rights topic-spe-
81 cific disclosures.

82 Ms. Espinach proceeded to present the draft proposal for *Phase 1: Conceptual review and alignment*
83 *with the UNGPs* and *Phase 2: Updating of individual human rights topic Standards* of the project.

84 Ms. Espinach invited the GSSB members feedback on the draft project objectives and scope as
85 well as the expanded scope of Phase 1.

86 The GSSB discussed:

- 87 • The importance of a clear distinction between the duty of the states and the responsibili-
88 ties of the business enterprises, while emphasizing that the failure of a state to lift its du-
89 ties does not allow businesses to disregard their human rights responsibilities.
- 90 • Whether the notion of salience (in the context of due diligence) should be included in
91 the expanded scope of the Phase 1 of the review.
- 92 • The possible inclusion of Humanitarian Law in Phase 1 and/or Phase 2 of the review.
- 93 • The link between business enterprises and their impacts: are they causing or contributing
94 to adverse human rights impacts through their activities.

95 Ms. Espinach took note of the discussion items and welcomed additional comments offline. The
96 Standards Division will prepare an updated draft project proposal for review and approval during
97 the next GSSB virtual meeting.

98 The Chair asked the GSSB members who already indicated interest in serving as sponsor for this
99 project to confirm and invited other GSSB members to connect offline if interested.

100 Session 6: AOB

101 The Chair presented [Item 05 - Summary of technical questions on the GRI Standards](#) and [Item 06 -](#)
102 [Stakeholder feedback on review of GRI 410: Security Practices](#). The GSSB members took note of the
103 information and provided no further comments.

104 The Chair thanked the GSSB members for their attendance and closed the meeting at 14.50
105 CEST.

106 Action Items

107 Actions

108 Governance:

109 Session 1:

- 110 • Review the current format of [Item 01 - Summary 21-22 March 2017 GSSB meeting](#) in col-
111 laboration with the Standards Division and the GSSB Chair.

112 Standards Division:

113 Session 2:

- 114 • Carry out further work and seek input from the PWGs for Water and OHS to deter-
115 mine which elements of WASH belong within *GRI 303: Water* and *GRI 403: Occupational*
116 *Health and Safety*; prepare a proposal in time for the 24 May GSSB virtual meeting.
- 117 • Ensure that that the comments provided by the GSSB members on the initial baseline in-
118 formation suggested by the PWG OHS is brought back to the PWG.

119 Session 3 and 4

- 120 • Consider and include the feedback received during the meeting and offline (if any) in the
121 updated proposals to be presented during the 24 May GSSB virtual meeting.

122 Session 5:

- 123 • Prepare an updated draft project proposal on the review of GRI's Human Rights-related
124 Standards for review and approval during the 24 May GSSB virtual meeting.

125 GSSB members:

126 Session 2:

- 127 • Contact the Standards Division if they have inputs on which elements of WASH and right
128 to water that water belong within respectively *GRI 303: Water* and *GRI 403: Occupational*
129 *Health and Safety*.

130 Session 3:

- 131 • Provide offline feedback, if any, on the provisional list of topics that might be covered
132 within the scope of 'economic impacts', additional frameworks or methodologies which
133 should be reviewed and considered as part of the project, as well as any specific input on
134 membership for the Technical Committee directly to the Standards Division.
- 135 • Notify the Standards Division if interested in serving as a sponsor for the Review of *GRI*
136 *201: Economic Performance*, *GRI 202: Market Presence*, and *GRI 203: Indirect Economic Im-*
137 *pects*.

138 Session 4:

- 139 • Notify the Standards Division if interested in serving as a sponsor for the project on Tax
140 and Payments to Governments.

141 Session 5:

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- Contact the Standards Division with any additional feedback on the draft project objectives and scope as well as the expanded scope of Phase I.
 - Notify the Standards Division if interested in serving as a sponsor for the review of Human Rights-related Standards. Those who previously indicated interest are kindly asked to confirm.