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Participants

Present:

Name	Constituency
Dwight Justice	Labor
Evan Harvey	Investment Institution
Judy Kuszewski	Chair
Julia Wilson	Business Enterprise
Jürgen Buxbaum	Labor
Kent Swift	Civil Society Organization
Michel Washer	Business Enterprise
Robyn Leeson	Vice-Chair
Stiaan Wandrag	Business Enterprise
Sulema Pioli	Mediating Institution
Vadakepatth Nandkumar	Mediating Institution

Apologies:

Name	Designation
Atilla Yerlikaya	Business Enterprise
Daniel Ingram	Investment Institution
Daniel Taillant	Civil Society Organization
Kirsten Margrethe Hovi	Business Enterprise

In attendance:

Name	Designation
Anna Krotova	Manager, Standards Division
Bastian Buck	Director, Standards Division
Chelsea Reinhardt	Deputy Director, Standards Division
Helen Miller	Assistant Governance Relations
Laura Espinach	Manager, Standards Division
Tina Nybo Jensen	Senior Coordinator, Governance Relations

List of abbreviations

AOB	Any other business	PWG	Project working group
GRI	Global Reporting Initiative	SC	GRI Stakeholder Council
GRI Board	GRI Board of Directors	TC	Technical Committee
GSSB	Global Sustainability Standards Board	ToR	Terms of Reference
OHS	Occupational health and safety	UNGP	United Nations Guiding Principles on Business and Human Rights

1 Meeting summary

2 Please see a list of action and decision items deriving from the meeting on p. 6-8.

3 Session 1: Welcome and approval of meeting summar- 4 ies

5 The GSSB and attending GRI Secretariat staff were welcomed to the meeting and presented with
6 an overview of the [meeting agenda](#).

7 The GSSB unanimously approved the meeting summaries from the [21-22 March in-person meeting](#)
8 and the [26 April virtual meeting](#) with no changes.

9 Session 2: Updates on staffing and work program

10 The GSSB was presented with an update on the activities related to the [GSSB Work Program](#)
11 [2017-2019](#) including staffing and budgeting implications.

12 Session 3: Discuss and approve draft project proposal 13 for the review of GRI 201, GRI 202, and GRI 203

14 The GSSB was presented with [Item 03– Project Proposal for the Review of GRI 201: Economic Perform-](#)
15 [ance, GRI 202: Market Presence, and GRI 203: Indirect Economic Impacts](#) and informed about the
16 developments since the April GSSB meeting. This included the revisions to the project proposal
17 based on feedback received from the GRI Stakeholder Council (SC) and GRI Board of Directors
18 (GRI Board).

19 The GSSB discussed:

- 20 • The importance of including both positive and negative economic impacts, e.g. in relation
21 to the concept of shared value
- 22 • The challenge in determining the boundaries between ‘social’ and ‘economic’ topics – for
23 example in issues like employment. This is an area where the Technical Committee (TC)
24 can provide recommendations
- 25 • That the work of the TC should build upon existing relevant social impact assessment
26 methodologies. This will be reflected within the TC’s Terms of Reference (ToR).

27 The GSSB approved the project proposal for the review of GRI 201, GRI 202 and GRI 203 with
28 note taken of the discussions during this meeting.

29 The GSSB members were asked to reach out to the Standards Division offline if they have any
30 further suggestions on organizations or experts to consult as part of the scoping process.

31 Session 4: Discuss and approve draft project proposal 32 for Tax and Payments to Governments

33 The GSSB was presented with [Item 04 - Final Project Proposal for Disclosures on Tax and Payments to](#)
34 [Government](#) and informed about the developments since the April GSSB meeting including the re-
35 visions to the project proposal based on feedback received from the SC and GRI Board.

36 The GSSB discussed:

- 37 • The challenges in drawing a linkage between taxes and socio-economic development, as
38 many other factors (e.g. corruption, allocation) can influence this
- 39 • The importance of having strong technical/ accounting representation in the Technical
40 Committee (TC)
- 41 • Whether it might also be useful to involve government representatives within TC or the
42 broader expert stakeholder group
- 43 • That the TC will be providing recommendations on whether tax-related disclosures
44 should be included in existing GRI Standards or in a new standalone standard
- 45 • The potential to use support from companies engaged in the project to help GRI build
46 overall support amongst businesses for this effort.

47 The GSSB agreed to approve the project proposal for Tax and Payments to Governments.

48 The Standards Division recommended to keep the TC small and focused, but to engage a
49 broader network of issue experts and interested parties ahead of any public comment period.
50 Based on feedback received from the GSSB, the SC, and the GRI Board the GSSB was presented
51 with a suggested TC Composition of a total of 6-9 positions to represent key views.

52 The GSSB members were asked to provide additional recommendations offline and the Stand-
53 ards Division will proceed to consolidate the feedback.

54 The GSSB further approved the Standards Divisions proposed process for appointing TC mem-
55 bers.

56 Session 5: Discuss and approve draft project proposal 57 on the review of GRI's Human Rights-related Stand- 58 ards

59 The GSSB was presented with [Item 05 - Final Project Proposal for the Review of GRI's Human Rights-](#)
60 [related Standards](#) and informed about the developments since the April GSSB meeting, including
61 the revisions to the project proposal based on feedback received from the SC and GRI Board.

62 The GSSB discussed:

- 63 • The Standards should clarify that businesses have a responsibility to respect all interna-
64 tionally recognized human rights. It is alright for the GRI Standards to cover specific hu-
65 man rights, provided this does not exclude the obligation of companies to report on all
66 their salient human rights risks.

- 67 • The importance of adequately using and linking key concepts and terms in the UNGP
68 (e.g., ‘salience’ and ‘due diligence’).
69 • The TC should consider the different human rights issues and challenges across geo-
70 graphical locations.
71 • The TC should consider the inclusion of Humanitarian Law in this review process.

72 The GSSB approved the project proposal for the review of GRI's Human Rights-related Stand-
73 ards with note taken of the discussions during this meeting.

74 Following this, the Standards Division presented the proposed viewpoints to be represented in
75 an ad hoc TC. The Division recommended to keep the TC small and focused, with a maximum of
76 8 seats, but to engage a broader network of issue experts and interested parties ahead of any
77 public comment period.

78 The GSSB provided specific recommendations related to the proposed viewpoints to include in
79 the TC:

- 80 • Replace “Affected Stakeholders” with “Rights-holders”.
81 • Include indigenous people under the category “Rights-holders”.
82 • Clarify the profile of “Information Users”, as this category includes other types of stake-
83 holders besides investors.
84 • The majority of the TC members should be familiar with the UNGP.
85 • Consider including more than one position representing Civil Society Organizations.

86 The GSSB members were asked to provide additional recommendations offline and the Stand-
87 ards Division will proceed to consolidate the feedback and provide a new proposed composition
88 in time for the next GSSB meeting.

89 Session 6: Update on *GRI 303:Water* and *GRI 403: Oc-* 90 *cupational Health and Safety* reviews

91 The GSSB was presented with an overview of the progress to date of the Project Working
92 Groups (PWGs) on *GRI 303: Water* and *GRI 403: Occupational Health and Safety (OHS)*. The
93 Standards Division confirmed that the final exposure drafts for public comments will be shared
94 with the GSSB on 5 July 2017 with anticipated approval during the GSSB virtual meeting on 19
95 July 2017.

96 The GSSB approved the Standards Division proposal for a 60-day public comment period for the
97 exposure drafts of *GRI 303: Water* and *GRI 403: OHS*.

98 Further, the GSSB was briefed on the initial recommendations from the PWG on *GRI 303: Water*
99 following their in-person meeting on 18-19 May 2017. Due to time constraints, it was agreed that
100 the GSSB receives an offline update on the PWG on *GRI 403: OHS* following their in-person
101 meeting on 30-31 May 2017.

102 Session 7: AOB

103 Due to time constraints, the discussion on [Item 06 - Summary of technical questions on the GRI](#)
104 [Standards](#) was deferred to the next GSSB meeting. The meeting was closed at 15.00 CEST.

105 Decisions and Action Items

106 DECISIONS

107 Session 1:

108 **GSSB Decision 2017.10** The GSSB approved the summary of the in-person meeting held 21-
109 22 March with no further changes.

110 **GSSB Decision 2017.11** The GSSB approved the summary of the meeting held 26 April with
111 no further changes.

112 *The GSSB supported the decisions by consensus.*

113 Session 3:

114 **GSSB Decision 2017.12** The GSSB approved the project proposal for the review of GRI 201,
115 GRI 202 and GRI 203 with note taken of the discussions reflected in this meeting summary.

116 *The GSSB supported the decision by consensus.*

117 Session 4:

118 **GSSB Decision 2017.13** The GSSB approved the project proposal for Tax and Payments to
119 Governments.

120 **GSSB Decision 2017.14** The GSSB approved the proposed process for appointing the TC
121 members.

122 *The GSSB supported the decisions by consensus.*

123 Session 5:

124 **GSSB Decision 2017.15** The GSSB approved the project proposal for the review of GRI's Hu-
125 man Rights-related Standards with note taken of the discussions during this meeting.

126 *The GSSB supported the decision by consensus.*

127 Session 6:

128 **GSSB Decision 2017.16** The GSSB approved a 60-day public comment period for the expo-
129 sure drafts of *GRI 303: Water* and *GRI 403: OHS*.

130 *The GSSB supported the decision by consensus.*

131 ACTIONS

132 **Standards Division:**

133 Session 4:

- 134
- Follow up with individual GSSB members on the discussion on Government representa-
135 tion on the TC on Taxes and Payments to Governments.

136 Session 6:

- 137
- Provide an offline update on the PWG on *GRI 403: OHS* following their in-person meet-
138 ing on 30-31 May 2017.

139 **GSSB members:**

140 Session 3:

- 141 • Contact the Standards Division offline if they have any further suggestions on organiza-
142 tions or experts to consult as part of the scoping process for the review of GRI 201, GRI
143 202, and GRI 203.

144 Session 4 and 5:

- 145 • Contact the Standards Division offline if they have any recommendations related to the
146 composition of the TCs on respectively Tax and Payments to Governments and the re-
147 view of the Human Rights-related Standards.

DRAFT