



Summary 20-21 September 2017 meeting
Meeting summary – Draft_v1: pending GSSB approval

Table of Contents

Participants.....	2
List of abbreviations.....	3
Decisions and Action Items summary.....	3
Session 1: Welcome and approval of meeting summaries.....	5
Session 1.2: Overview of the current Standards Division activities & context.....	6
Session 1.2.1: Project Update: Occupational Health and Safety	6
Session 1.2.2: Project Update: Water	6
Session 1.2.3: Project Update: Human Rights.....	6
Session 1.2.4: Project Update: Tax and payments to government.....	7
Session 1.2.5: Project Update: Review of economic topics in the GRI Standards.....	7
Session 1.3: Monitoring Update: First year of application of the GRI Standards.....	8
Session 1.4: CE Update: GRI Strategy Refresh.....	8
Session 1.5: CE Update Tim Mohin – Input to GSSB Work Program Review	9
Session 1.6: TCFD: Presentation, Recommendations & Discuss Collaboration Opportunities	9
Session 1.7: Regulations and Policy: Governments / Stock Exchange Update.....	9
Session 1.8: Discussion GSSB Members – Perspective on Updates.....	10
Session 1.9: Summary of Day 1 / Close of public meeting Day 1	10
Session 2.1: Welcome and review of agenda of Day 2.....	10
Session 2.2: Review Proposal – Project Prioritization.....	10
Session 2.3: Review Work Program – 2017-2019.....	11
Session 2.3.1: Review and reprioritization current projects.....	11
Session 2.3.2: Review proposed additional projects.....	11
Session 2.3.3: Approve revised Work Program for public consultation.....	12
Session 2.4: AOB – Due process relevant matters.....	13
Session 2.5: Close of Public Meeting Day 2	13
Session 2.6: AOB – Administration Matters / Background Briefings	13
Session 2.7: Summary of Day 2 / Close of Meeting Day 2.....	13



Participants

Present:

Name	Constituency
Atilla Yerlikaya	Business Enterprise
Daniel Taillant	Civil Society Organization
Evan Harvey	Investment Institution
Judy Kuszewski	Chair
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
Daniel Ingram*	Investment Institution
Dwight Justice**	Labor
Julia Wilson*	Business Enterprise

*Joined the meeting during the morning session on Day 1

**Joined the meeting during the afternoon session on Day 1

In attendance:

Name	Designation
Anna Krotova	Manager, Standards Division
Bastian Buck	Director, Standards Division
Gillian Balaban	Standards Assistant
Helen Miller	Assistant Governance Relations
Karen Diaz	Policy Coordinator GRI – Session 1.7 at 17.00
Laura Espinach	Manager, Standards Division
Pamela Carpio	Senior Coordinator, Governance Relations
Tamara Bergkamp	Manager, Standards Division
Tim Mohin	Chief Executive GRI (CE) – Session 1.4 at 13.30 and Session 1.5 at 14.15
Veronica Wachong	Coordinator, Standards Division
Wim Bartels	Task Force on Climate-Related Financial Disclosure (TCFD)



List of abbreviations

AOB	Any other business	OHS	Occupational health and safety
CE	Chief Executive	SDG	Sustainable Development Goals
GRI	Global Reporting Initiative	TCFD	Task Force on Climate-Related Financial Disclosure
GSSB	Global Sustainability Standards Board		

Decisions and Action Items summary

DECISIONS

Session 1:

GSSB Decision 2017.20 The GSSB approved the summary of the meeting held [19 July 2017](#) with no further changes.

GSSB Decision 2017.21 The GSSB approved the resolution for Ernst Ligteringen.

The GSSB resolves to formally acknowledge Ernst Ligteringen’s pivotal contribution and highly respected leadership in pioneering GRI and the practice of sustainability reporting globally.

Ernst led GRI for 12 years, transforming it from a start-up initiative into a globally respected and self-sufficient organization. Under his leadership, GRI established itself as the world’s most widely used sustainability reporting standard-setter.

The GSSB members regret Ernst’s sudden and untimely passing, and extend their condolences and deepest sympathy to his family and friends.

Session 2.4:

GSSB Decision 2017.22 The GSSB resolved to approve the proposed membership for [Item 03: GRI Technical Committee on Human Rights Disclosure](#).

ACTIONS

GSSB

Session 1.1	GSSB members to provide any remaining comments on summary format to the Standards Division.
Session 1.2.2	GSSB members to provide recommendations on leads to contact in the waste, materials or circular economy area to the Standards Division.



Session 1.3	GSSB members to provide any additional wording changes to Item 06: Summary of technical enquiries responses to the Standards Division.
Session 1.7	GSSB member Evan Harvey to share document that formed the basis of this presentation with all GSSB members and the Standards Division.
Standards Division	
Session 1.2	Continue the research project Monitoring Update – First year of application of the GRI Standards and present regular updates to the GSSB at future meetings.
Session 1.2.1	Present the main themes emerging from <i>GRI 403: Occupational Health Safety</i> public consultation during the October GSSB meeting. Present updates on project progress during the November GSSB meeting.
Session 1.2.2	Present the main themes emerging from <i>GRI 304: Water</i> public consultation in the October GSSB meeting. Present updates on progress in November GSSB meeting. Submit project proposal for the update of the remaining contents of the <i>GRI 306: Effluents Waste</i> to the GSSB for discussion and approval during the November GSSB meeting.
Session 1.2.3	Include an explanation on the role of the GSSB Sponsor in the Terms of Reference for the GRI Technical Committee on Human Rights Disclosure and in the Terms of Reference for future projects.
Session 1.3	Implement GSSB comments on the revised and new Standards FAQs presented in Item 06: Summary of technical enquiries .
	Consolidate questions received on definitions via the Standards inbox and research the status of definitions in other standards.
Session 2.2	Share current membership of the GRI Stakeholder Council with the GSSB.
	Provide a draft list of key stakeholders to be contacted for a stakeholder survey which will be discussed at a future GSSB meeting.
	Provide the proposed survey for discussion during a future GSSB meeting.
Session 2.3.2	Make a proposal regarding future activities on sector content, taking into account implementation and resources.
	Extend an invitation to CE Tim Mohin for a further discussion on his perspective on credibility mechanisms including assurance, quality of reporting and digital strategy.
	Brief GSSB members on past GSSB discussions and decisions on the sector program during the October or November GSSB meeting.



	Develop a proposal on how to communicate the Standards FAQ and other findings from the first year of implementation of the GRI Standards more widely across different channels.
Session 2.3.3	Rework the Work Program and submit for a formal resolution in the October meeting.
Section 2.4	Build a field test or expert roundtable to socialize recommendations before presenting the Human Rights Technical Committee findings to the GSSB
Session 2.6	Confirm the dates for the GSSB in-person meetings in 2018.
	Develop a proposal for a code of conduct for Project Working Group and Technical Committee participants for discussion during the October GSSB meeting.
	Invite GRI Chief Network Engagement Officer Alyson Slater to present the Service Portfolio overview of GRI in a future meeting.

11

12 **DAY ONE – 20 SEPTEMBER 2017**

13 **Session I: Welcome and approval of meeting summaries**

15 Judy Kuszewski, the GSSB Chair (henceforth “the Chair”) welcomed the GSSB and attending GRI
16 Secretariat staff to the meeting and presented an overview of the [meeting agenda](#).

17 The GSSB approved the summary of the meeting held on [19 July 2017](#) by consensus.

18 The GSSB approved the resolution for Ernst Ligteringen by consensus.

The GSSB resolves to formally acknowledge Ernst Ligteringen’s pivotal contribution and highly respected leadership in pioneering GRI and the practice of sustainability reporting globally.

Ernst led GRI for 12 years, transforming it from a start-up initiative into a globally respected and self-sufficient organization. Under his leadership, GRI established itself as the world’s most widely used sustainability reporting standard-setter.

The GSSB members regret Ernst’s sudden and untimely passing, and extend their condolences and deepest sympathy to his family and friends

19

20 **Action:** GSSB members to provide any remaining comments on summary format to the Standards
21 Division.



22 Session 1.2: Overview of the current Standards Divi- 23 sion activities & context

24 The GSSB was presented with the most current activities and context for the Standards Division.

25 **Action:** Standards Division to continue the research project Monitoring Update – First year of ap-
26 plication of the GRI Standards and present regular updates to the GSSB at future meetings.

27 Session 1.2.1: Project Update: Occupational Health and 28 Safety

29 The GSSB was presented with an update on the Public Comment Period activities around the ex-
30 posure draft of the *GRI 403: Occupational Health and Safety* Standard and an overview of comments
31 received to date.

32 **Actions:**

- 33 • Standards Division to present the main themes emerging from *GRI 403: Occupational Health*
34 *Safety* public consultation during the October GSSB meeting.
- 35 • Standards Division to present updates on project progress during the November GSSB
36 meeting.

37 Session 1.2.2: Project Update: Water

38 The GSSB was presented with an update on the Public Comment Period activities around the ex-
39 posure draft of the *GRI 303: Water* Standard and an overview of comments received to date.

40 **Actions:**

- 41 • GSSB members to provide recommendations on leads to contact in the waste, materials or
42 circular economy area to the Standards Division.
- 43 • Standards Division to present the main themes emerging from *GRI 303: Water* public con-
44 sultation in the October GSSB meeting.
- 45 • Standards Division to present updates on progress in November GSSB meeting.
- 46 • Standards Division to submit project proposal for the update of the remaining contents of
47 the *GRI 306: Effluents Waste* to the GSSB for discussion and approval during the November
48 GSSB meeting.

49 Session 1.2.3: Project Update: Human Rights

50 The GSSB was presented with an update to the Human Rights review.



51 The GSSB was first presented with [Item 03 - Proposed Membership for GRI Technical Committee](#)
52 [on Human Rights Disclosure](#).

53 Members argued that the business constituency has limited representation.

54 The GSSB discussed that if a new business representative was to be appointed, a new civil society
55 nomination must also have to be made, based on the criteria agreed by the GSSB earlier on which
56 aimed to balance these two constituencies. After discussion, the GSSB concluded that it would be
57 difficult to find an additional business representative.

58 Members agreed to park the approval for membership to the Technical Committee and return to it
59 on Day 2 in Session 2.4: Any Other Business (AOB).

60 The GSSB was then presented with [Item 04 - Terms of Reference for GRI Technical Committee on](#)
61 [Human Rights Disclosure](#).

62 The GSSB agreed with the new guidance develop on how Technical Committee members should
63 communicate about their participation in the Committee. The GSSB asked to add one sentence in
64 the Terms of Reference on the role of the GSSB Sponsors.

65 The GSSB was presented with [Item 05 - Consultation with reporters on the GRI human rights dis-](#)
66 [closures](#).

67 The GSSB acknowledged the findings and debated reasons why human rights reporting is compara-
68 bly underdeveloped.

69 **Action:** Include an explanation on the role of the GSSB Sponsor in the Terms of Reference for the
70 GRI Technical Committee on Human Rights Disclosure and in the Terms of Reference for future
71 projects.

72 Session 1.2.4: Project Update: Tax and payments to 73 government

74 The GSSB was given an update on the Disclosures on tax and payments to government project.

75 The Technical Committee members have been confirmed and the project will commence with
76 meetings in Q1 2018.

77 Session 1.2.5: Project Update: Review of economic 78 topics in the GRI Standards

79 The GSSB was given an update on progress on the Review of economic topics in the GRI Standards
80 project.

81 Work on this project has not commenced due to staffing limitations. The Standards Division in-
82 formed that it aims to start this project in Q2 2018.



83 Session 1.3: Monitoring Update: First year of applica- 84 tion of the GRI Standards

85 The GSSB was provided with monitoring updates during the morning and afternoon of Day 1.

86 The GSSB discussed [Item 06: Summary of technical enquiries](#).

87 The GSSB members discussed the FAQ questions and additional commentary/wording suggestions
88 were invited by email.

89 Question 2: Reviewing or verifying report content.

90 Standards Division commented that it is important to explain very clearly that the GSSB is not in-
91 volved in judging the outcome of reports. The GSSB suggested to delete the following sentence:
92 “An organization can use a variety of approaches to check whether all criteria are met for
93 being in accordance with the Standards.”

94 Question 5: Reasons for omission for topic-specific management approach disclosures?

95 Standards Division explained that due to there now being a single Standard in place for manage-
96 ment approach, there is more uncertainty about omissions. This topic is clearly set out in the
97 Standard.

98 The GSSB suggested to change the wording in the first sentence of the last paragraph of the re-
99 sponse to “Reasons for omission cannot be applied to Disclosure 103-1.

100 The GSSB discussed the status of the definitions in the GRI Standards Glossary.

101 **Actions:**

- 102 • GSSB members to provide any additional wording changes to [Item 06: Summary of tech-](#)
103 [nical enquiries](#) responses to the Standards Division.
- 104 • Standards Division to implement GSSB comments on the revised and new Standards FAQs
105 presented in [Item 06: Summary of technical enquiries](#).
- 106 • Standards Division to consolidate questions received on definitions via the Standards inbox
107 and research the status of definitions in other company standards.

108 The GSSB was presented with [Item 07 - Monitoring Program – First year of application of the GRI](#)
109 [Standards](#).

110 The GSSB welcomed the research and requested the Standards Division to continue the Monitor-
111 ing Program and update the GSSB regularly.

112 Session 1.4: CE Update: GRI Strategy Refresh

113 This was a private session.



114 Session 1.5: CE Update Tim Mohin – Input to GSSB 115 Work Program Review

116 Tim Mohin, Chief Executive, GRI (henceforth “the CE”) presented the GSSB “CE Update – Input
117 to GSSB Work Program Review”.

118 The CE reflected on current activities of the GRI Secretariat. Four specific areas were highlighted:
119 the continuation of Standards and the need to invest and expand these activities; the undertaking of
120 work with other standard setters and frameworks to see harmonization in reporting; the reduction
121 of reporting burden and working together with consumers to understand their needs and help for-
122 matted reporting to meet their needs.

123 The CE commented on areas which may affect the GSSB are reporting quality, the Sustainable De-
124 velopment Goals (SDG), and emerging issues in transparency.

125 Session 1.6: TCFD: Presentation, Recommendations & 126 Discuss Collaboration Opportunities

127 The GSSB was given an overview of the TCFD recommendations by Wim Bartels, member of the
128 TCFD.

129 The GSSB discussed with Wim Bartels how the implementation of the TCFD recommendations
130 could be supported by the GSSB through its activities.

131 Session 1.7: Regulations and Policy: Governments / 132 Stock Exchange Update

133 This session was presented during Day 1 and Day 2.

134 The GSSB was presented with an overview of the Policy within GRI by Karen Diaz, Policy Coordi-
135 nator, GRI.

136 The GSSB was presented with an update on stock exchanges developments by Evan Harvey, GSSB
137 member.

138 The GSSB was invited to visit websites mentioned during this session for more information:

- 139 • UN Sustainability Stock Exchange Initiative
- 140 • WFE Sustainability Working Group

141 **Action:** GSSB member Evan Harvey to share document that formed the basis of this presentation
142 with all GSSB members and the Standards Division.



143 **Session 1.8: Discussion GSSB Members – Perspective**
144 **on Updates**

145 This session was discussed at the beginning of Day 2.

146 **Session 1.9: Summary of Day 1 / Close of public meet-**
147 **ing Day 1**

148 The Chair remarked that the GSSB needs to keep in mind the current set of activities the Stand-
149 ards Division is implementing, as well as the wider context, including the GRI strategy, TCFD and
150 issues raised during the monitoring uptake.

151 The GSSB discussed the GRI training offering, but was reminded that training is not within the
152 GSSB portfolio.

153 The GSSB also remarked that the Human Rights project may take more time than originally
154 planned.

155 The Chair closed Day 1 at 17.30.

156 **Session 2.1: Welcome and review of agenda of Day 2**

157 The Chair welcomed the GSSB members to Day 2 and reviewed the agenda for Day 2.

158 **Session 2.2: Review Proposal – Project Prioritization**

159 The GSSB was presented with an overview of project prioritization within the Standards Division.

160 Standards Division invited two or three members to form a committee dedicated to developing a
161 survey approach together with the Standards Division. The purpose of this would be to help stand-
162 ardize engagement with stakeholders, cover open questions and present findings of these discus-
163 sion to the GSSB.

164 GSSB members Sulema Pioli, Vadakepatth Nandkumar and Daniel Ingram stepped forward for this
165 committee.

166 **Actions:**

- 167
- 168 • Standards Division to share current membership of the GRI Stakeholder Council with the
169 GSSB.
 - 170 • Standards Division to provide a draft list of key stakeholders to be contacted for a stake-
holder survey which will be discussed at a future GSSB meeting.



- 171 • Standards Division to provide the proposed survey for discussion during a future GSSB
172 meeting.

173 **Session 2.3: Review Work Program – 2017-2019**

174 The GSSB was presented with the work program for years 2017-2019, which was approved in No-
175 vember 2016.

176 The GSSB acknowledged that the project portfolio related to the review and continuous improve-
177 ment of the GRI Standards is well underway.

178 The GSSB remarked that the development of sector-specific contents remains a priority.

179 **Session 2.3.1: Review and reprioritization current pro-** 180 **jects**

181 This session was discussed in Session 2.3.3: Review proposed additional projects.

182 **Session 2.3.2: Review proposed additional projects**

183 The GSSB was presented with the review of proposed additional projects.

184 The GSSB discussed:

- 185 • Sector contents must be a higher priority than at present, with some sector expectation to
186 have specific guidance being strong.
187 • The topic of assurance remains controversial with the topic of report quality and the re-
188 port of assurance being different as assurance covers a broad range of topics.

189 The Chair commented that at present there is no budget allocation to pursue sector content in
190 more depth. If the GSSB wishes to take this matter further, it may be relevant to present the GRI
191 Board of Directors with a more specific and detailed overview.

192 Standards Division raised the topic of future collaborations with key partners, such as TCFD and
193 how this should actively evolve. The GSSB asked the Standards Division to work directly with the
194 TCFD on a joint communication.

195 **Actions:**

- 196 • Standards Division to make a proposal regarding future activities on sector content, taking
197 into account implementation and resources.
198 • Standards Division to brief GSSB members on past GSSB discussions and decisions on the
199 sector program during the October or November GSSB meeting.



- 200
- Standards Division to develop a proposal on how to communicate the Standards FAQ and other findings from the first year of implementation of the GRI Standards more widely across different channels.
- 201
- 202

203 Session 2.3.3: Approve revised Work Program for public 204 consultation

205 The GSSB was presented with the revised Work Program for public consultation.

206 Standard Division summarized the proposed activities:

207 a) Support the implementation of the GRI Standards. This will not be highlighted due to its conclu-
208 sion.

209 b) Review GRI Standards on a regular basis. This should be more specific to commitments already
210 made, reiterating that we do not anticipate adding to these projects.

211 c) Develop additional topic-specific Standards on a regular basis. This should be more specific to
212 commitments already made, reiterating that we do not anticipate adding to these projects.

213 d) Develop sector-specific content. Prepare for discussion a more focused approach on feedback
214 received, build an efficient program and accumulate more evidence from the market regarding what
215 is required.

216 e) Issue authoritative interpretations and guidance. Continue to provide and respond to technical
217 enquiries, continue to build the FAQ and communicate more widely across channels on observa-
218 tions and content.

219 f) Participate in initiatives and projects to improve the quality of reporting. More discussion on this
220 topic is needed with the CE to be invited to join this discussion.

221 g) Develop new guidance for specific groups of reporters. Further monitoring is needed, no specific
222 group identified.

223 h) Collaborate with key partners to reduce the reporting burden and increase the uptake of the
224 GRI Standards. Specific activities relating to TCFD to be introduced.

225 i) Provide technical input on programs, products and services developed by GRI (ongoing). Update
226 the GSSB on activities that are covered under this topic and guidance that the Standards Division
227 may require.

228 j) Carry out monitoring on the use of GRI Standards and emerging reporting practice (ongoing).
229 Monitoring underlies many activities, this should not be made as an activity, but continue to do this
230 research to help inform decision-making.

231 The revised Work Program will be revisited at the October meeting.

232 **Actions:**

- Standards Division to extend an invitation to the CE for further discussions.
- 233



- 234
- 235
- Standards Division to rework the Work Program and submit for a formal resolution in the October meeting.

236 Session 2.4: AOB – Due process relevant matters

237 The topic of the proposed membership for the GRI Technical Committee on Human Rights Disclosure which was discussed during Session 1.2.3: Project Update Human Rights on Day 1 was raised.

239 The Chair called for a vote on [Item 03 - Proposed Membership for GRI Technical Committee on Human Rights Disclosure](#) and sought consensus on approving the membership . Members approved with the understanding that Standards Division would build a field test or expert roundtable, to which a broad group of experts and reporting companies would be invited, with the aim to socialize the recommendations before presenting to the GSSB.

244 **Action:** Standards Division to build a field test or expert roundtable to socialize recommendations before presenting the Human Rights Technical Committee findings to the GSSB

246 Session 2.5: Close of Public Meeting Day 2

247 The Chair thanked the GSSB members, Standards Division, technical support and the GRI Secretariat and closed Day 2 of the public meeting at 15.10 CET.

249 Session 2.6: AOB – Administration Matters / Background Briefings

251 This was a private session

252 Session 2.7: Summary of Day 2 / Close of Meeting Day 2

254 The meeting concluded at 15.30.