



# Item 01 – GSSB summary of virtual meeting held on 22 March 2018

## For GSSB discussion and approval

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<b>Date</b>	28 March 2018
<b>Meeting</b>	11-12 April 2018
<b>Description</b>	This document summarizes the GSSB virtual meeting held on 22 March 2018. This document was presented for GSSB discussion and approved on 11 April 2018.

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This document has been prepared by the GRI Standards Division. It is provided as a convenience to observers at meetings of the Global Sustainability Standards Board (GSSB), to assist them in following the Board's discussion. It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard-setting body of GRI. For more information visit [www.globalreporting.org](http://www.globalreporting.org).

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## Participants

Present:

Name	Constituency
<b>Atilla Yerlikaya</b>	Business Enterprise
<b>Dwight Justice</b>	Labor
<b>Evan Harvey</b>	Investment Institution
<b>Judy Kuszewski</b>	Chair
<b>Jürgen Buxbaum</b>	Labor
<b>Kent Swift</b>	Civil Society Organization
<b>Kirsten Margrethe Hovi</b>	Business Enterprise
<b>Michel Washer</b>	Business Enterprise
<b>Robyn Leeson</b>	Vice-Chair
<b>Sulema Pioli</b>	Mediating Institution
<b>Tony Mo</b>	Civil Society Organization
<b>Vadakepatth Nandkumar</b>	Mediating Institution
<b>Vincent Kong</b>	Business Enterprise

Absent:

Name	Constituency
<b>Julia Wilson</b>	Business Enterprise

In attendance:

Name	Designation
<b>Anna Krotova</b>	Manager, Standards Division
<b>Bastian Buck</b>	Director, Standards Division
<b>Gillian Balaban</b>	Assistant, Standards Division
<b>Laura Espinach</b>	Manager, Standards Division
<b>Tina Jenson</b>	Senior Coordinator, Governance Relations

## List of abbreviations

AOB	Any other business	OHS	Occupational Health and Safety
GRI	Global Reporting Initiative	SD	Standards Division
GSSB	Global Sustainability Standards Board	TC	Technical Committee



# 1 Decisions and Action Items

## 2 DECISIONS

3 *Session 1:*

4 **GSSB Decision 2018.09** GSSB resolved to approve the [meeting summary of the 22 February virtual meeting](#)

6 *Session 3:*

7 **GSSB Decision 2018.10** GSSB resolved to approve the [GSSB Final Project Proposal on revising GRI Waste Disclosures](#)

## 9 ACTIONS

GSSB	
Session 5	Members to provide any items or issues they may wish to raise at the In-person meeting in April by COB Friday 23 March 2018.
Standards Division	
Session 2	<p>Provide the revised Standards GRI 403: Occupational Health and Safety and GRI 303: Water and Effluents, for discussion and approval at the GSSB in-person meeting in April.</p> <p>Provide more information regarding the work of the TC on Human Rights Disclosure to the GSSB during the in-person meeting in April.</p> <p>Provide more information regarding the work of the TC on Tax at the GSSB in-person meeting in April.</p>
Session 3	Provide the Project Proposal for Disclosure 401-I, for discussion and approval at the GSSB in-person meeting in April.

# 10 Session I: Welcome and approval of meeting summary

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

13 **GSSB Decision 2018.09** GSSB resolved to approve the [meeting summary of the 22 February virtual meeting](#)

## 15 Session 2: Update from Standards Division

16 The GSSB was presented with an overview of the Standards Division (SD) activities.

17 SD is currently completing the review of the Standards GRI 403: Occupational Health and Safety and  
18 GRI 303: Water and Effluents, which are to be shared for discussion and approval during the GSSB  
19 in-person meeting in April.

20 The GSSB was informed that the recent in-person meeting for the Technical Committee (TC) on  
21 Human Rights Disclosure was very positive and the outcome of the discussions may have implica-  
22 tions for the existing guidance on defining report content. More information will be shared at the  
23 GSSB in-person meeting in April.

24 SD explained that the in-person meeting of the TC on Tax, taking place at the time of the GSSB  
25 meeting on 22 March, is also positive, with the possibility of a draft Standard being produced. More  
26 information will be shared at the GSSB in-person meeting in April.

### 27 **ACTION:**

- 28 • SD to provide the revised Standards GRI 403: Occupational Health and Safety and GRI 303:  
29 Water and Effluents at the GSSB in-person meeting in April.
- 30 • SD to provide more information regarding the work of the TC on Human Rights Disclosure  
31 to the GSSB during the in-person meeting in April.
- 32 • SD to provide more information regarding the work of the TC on Tax at the GSSB in-per-  
33 son meeting in April.

## 34 Session 3: GSSB Final Project Proposal on revising GRI 35 Waste Disclosures

36 The GSSB was presented with an overview of [Item 02 - GSSB Final Project Proposal on revising GRI  
37 Waste Disclosure](#).

38 Comments had been received from the GRI Board and Stakeholder Council and incorporated into  
39 the document.

40 A GSSB member has confirmed their willingness to be the GSSB Sponsor for this Project.

41 **GSSB Decision 2018.10** GSSB resolved to approve the GSSB Final Project Proposal on revising  
42 GRI Waste Disclosure



43 **Session 4: GSSB Draft Project Proposal Standard Inter-**  
44 **pretation Disclosure 401-I**

45 The GSSB was provided with [Item 03 – GSSB Draft Project Proposal for developing a Standard Inter-](#)  
46 [pretation for Disclosure 401-I](#).

47 SD, along with a GSSB member, has been conducting research and consultation with experts on  
48 available methodologies for calculating the rates of new employee hires and employee turnover, to  
49 help validate the GSSB decision making on this item.

50 SD will provide the final Project Proposal for discussion and approval at the GSSB in-person meeting  
51 in April

52 **ACTION:** SD to provide the Project Proposal for discussion and approval at the GSSB in-person  
53 meeting in April.

54 **Session 5: AOB and close of meeting**

55 The Chair asked the GSSB members to provide the Standards Division with any items or issues they  
56 may wish to raise at the in-person meeting in April, by COB Friday 23 March 2018. The meeting was  
57 closed at 13.30.

58 **ACTION:** GSSB members to provide any items or issues they may wish to raise at the in-person  
59 meeting in April, by COB Friday 23 March 2018.