

# Item 01 – GSSB summary of the virtual meeting held on 28 June 2018

## For GSSB discussion and approval

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<b>Date</b>	11 September 2018
<b>Meeting</b>	25-26 September 2018
<b>Description</b>	This document presents the summary of the GSSB virtual meeting held on 28 June 2018 and approved by the GSSB on 25 September 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
Dwight Justice	Labor
Evan Harvey	Investment Institution
Judy Kuszewski	Chair
Julia Wilson	Business Enterprise
Jürgen Buxbaum	Labor
Kent Swift	Civil Society Organization (joined for sessions)
Kirsten Margrethe Hovi	Business Enterprise
Michel Washer	Business Enterprise
Robyn Leeson	Vice-Chair
Sulema Pioli	Mediating Institution
Tony Mo	Civil Society Organization
Vadakepatth Nandkumar	Mediating Institution
Vincent Kong	Business Enterprise

Apologies:

Name	Constituency
Atilla Yerlikaya	Business Enterprise

In attendance:

Name	Designation
Anna Krotova	Manager, Standards Division
Bastian Buck	Director, Standards Division
Gillian Balaban	Assistant, Standards Division
Mia D'Adhemar	Manager, Standards Division
Laura Espinach	Senior Manager, Standards Division
Tina Jenson	Senior Coordinator, Governance Relations

## List of abbreviations

AOB	Any other business	GSSB	Global Sustainability Standards Board
CCO	Chief Communications Officer	PWG	Project Working Group
COB	Close of Business	SD	Standards Division
GRI	Global Reporting Initiative	TC	Technical Committee

TF Task Force

# 1 Decisions and Action Items

## 2 DECISIONS

3 **GSSB Decision 2018.23** GSSB resolved to approve the meeting summary of the 11-12 April 2018  
 4 in-person meeting.

5 **GSSB Decision 2018.24** GSSB resolved to approve the meeting summary of the 31 May 2018 vir-  
 6 tual meeting.

## 7 ACTION ITEMS

GSSB	
Session 2	GSSB members to contact Standards Division (SD) with any questions regarding the new GRI 303: Water and Effluents 2018 and GRI 403: Occupational Health and Safety 2018 Standards.
Session 3	GSSB members to provide SD with any recommendations for businesses, investors, and stakeholders from Asia and Latin America to consult with during the field test of the Human Rights-related Standards.  GSSB members to provide SD with any recommendations for businesses to consult with during the upcoming field test of the Disclosures on taxes and payments to governments.
Session 5	GSSB members to provide GSSB Secretariat with any substantive agenda items for the 25-26 September 2018 in-person meeting by <b>COB on 27 July 2018</b> .
Standards Division	
Session 3	SD to share draft recommendations from the Technical Committee (TC) on the review of the human rights-related Standards ahead of the 25-26 September meeting.  SD to take all comments from the GSSB members received regarding the review of the Human Rights-related Standards and table these in the 25-26 September meeting.  SD to work with GRI's communications department to update stakeholders on the status of the review of the human rights-related Standards, given additional time may be required until the draft recommendations can be posted for public comment.



	SD to discuss with the GSSB the draft standalone taxes and payments to governments topic-specific Standard at the in-person meeting in September.
Session 4	SD to share full list of potential candidates for the Project Working Group (PWG) for the review of GRI waste-related disclosures with the GSSB on 7 July, for approval by electronic vote by 12 July.
Session 8	SD to provide feedback or questions received from the Task Force (TF) at the in-person meeting in September.

## 8 Session 1: Welcome

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

11 **GSSB Decision 2018.23** GSSB resolved to approve the meeting summary of the [11-12 April 2018](#)  
12 [in-person meeting](#).

## 13 Session 2: Standards Division update

14 The GSSB was presented with an overview of the Standards Division’s (SD) work priorities.

15 The Director of Standards stated that the SD is launching the new, reviewed GRI 303: Water and  
16 Effluents 2018 and GRI 403: Occupational Health and Safety 2018 Standards on 28 June 2018. An  
17 email will be sent to each member providing relevant information regarding these Standards, which  
18 members can share with their network. GSSB members are requested to inform the SD if they have  
19 any questions from their network or ideas on which particular institutions or individuals the new  
20 Standards are to be explained to.

21 More information on SD priorities will be provided in the next sessions.

22 The Chair thanked the SD and all relevant parties on the creation of the new Standards.

23 **Action:** GSSB members to contact SD with any questions regarding the new GRI 303: Water and  
24 Effluents 2018 and GRI 403: Occupational Health and Safety 2018 Standards.

## 25 Session 3: Update on review of GRI’s human rights-re- 26 lated Standards and disclosures on tax and payments to 27 governments

28 The GSSB was provided with an update on the review of GRI’s human rights-related Standards and  
29 disclosures on tax and payments to government.



### 30 **Review of GRI's human rights-related Standards**

31 This review is divided into two phases. Phase one began in January 2018 and is focusing on 3 specific  
32 areas. The SD will undertake an informal consultation in the next months on areas already discussed,  
33 particularly with the businesses and investment institutions stakeholder constituencies, and experts  
34 and stakeholders in specific regions, particularly Asia and Latin America.

35 GSSB members to provide SD with any recommendations in these areas where applicable.

36 SD to share the draft recommendations as they stand and a workplan with the GSSB before its 25-26  
37 September in-person meeting. Some areas may require further work beyond September; SD to seek  
38 advice from the GSSB on how to move forward.

### 39 **Disclosures on tax and payments to governments**

40 The Technical Committee (TC) on tax and payments to governments commenced meetings in Janu-  
41 ary 2018. A draft standalone topic -specific Standard has been developed for recommendation to the  
42 GSSB at the in-person meeting in September.

43 SD advised the GSSB that one member from the business constituency made the decision to resign  
44 from the TC. No further information has been received from the member.

45 SD will undertake a field test of these disclosures during July and August, with a particular focus on  
46 seeking input from the business constituency.

### 47 **Action:**

- 48 • GSSB members to provide SD with any recommendations for businesses, investors, and  
49 stakeholders from Asia and Latin America to consult with for the field test of the review of  
50 the human rights-related Standards.
- 51 • GSSB members to provide SD with any recommendations for businesses to consult with on  
52 the disclosures on taxes and payments to governments during the upcoming field test.
- 53 • SD to share draft recommendations from the TC on the review of the Human Rights-related  
54 Standards ahead of the 25-26 September meeting.
- 55 • SD to take all comments from the GSSB members received regarding the review of the Hu-  
56 man Rights-related Standards and table these in the 25-26 September meeting.
- 57 • SD to work with GRI's communications department to update stakeholders on the status of  
58 the review of the human rights-related Standards, given additional time may be required until  
59 the draft recommendations can be posted for public comment.
- 60 • SD to discuss with the GSSB the draft standalone taxes and payments to governments topic-  
61 specific Standard at the in-person meeting in September.

## 62 **Session 4: Proposed Project Working Group composi-** 63 **tion for the review of GRI waste-related disclosures**

64 The GSSB was given an update on the Proposed Project Working Group (PWG) composition for  
65 the review of GRI waste-related disclosures.



66 The SD is still in the process of engaging members for the PWG, seeking experts from the invest-  
67 ment institutions and labor stakeholder constituencies, and experts from Asia.

68 **Action:** SD to share proposed PWG membership for the review of GRI waste-related disclosures  
69 with the GSSB on 7 July 2018, for approval by electronic vote by 12 July 2018.

## 70 Session 5: GSSB in-person meeting 25-26 September

71 The Chair confirmed that the in-person meeting will take place in Amsterdam on 25-26 September  
72 and the agenda topics were presented.

73 **Action:** GSSB members to provide the GSSB Secretariat with any substantive agenda items for the  
74 25-26 September 2018 in-person meeting by **COB** on **27 July 2018**.

## 75 Session 6: Any other business and close of public meet- 76 ing

77 There was no other business and the Chair closed the public sessions of the meeting.

## 78 Session 7: Approval of GSSB draft summary of 31 May 79 virtual meeting

80 This was a private session.

## 81 Session 8: Update on recommendations to the GRI 82 Board on changes to the GSSB Due Process and Terms 83 of Reference

84 This was a private session.

## 85 Session 9: GSSB feedback on NET Guidance and Prac- 86 tice projects communications

87 This was a private session.

88 **Session 10: Any other business and close of meeting.**

89 This was a private session.