



Item 01 – GSSB summary 25-26 September 2018 in-person meeting

For GSSB discussion and approval

Date	15 November 2018
Meeting	29 November 2018
Description	This document presents the summary of the GSSB in-person meeting held on 25-26 September 2018 and approved by the GSSB on 29 November 2018.

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.

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Participants

Present:

Name	Constituency
Dwight Justice	Labor
Judy Kuszewski	Chair
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 (participated virtually in Sessions 1.1 through 1.8 on day 1)	Mediating Institution
Tony Mo	Civil Society Organization
Vadakepatth Nandkumar	Mediating Institution
Vincent Kong	Business Enterprise

Apologies:

Name	Constituency
Evan Harvey	Investment Institution
Julia Wilson	Business Enterprise

In attendance:

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

List of abbreviations

AOB	Any other business	SD	Standards Division
GRI	Global Reporting Initiative	TC	Technical Committee
GSSB	Global Sustainability Standards Board		
PWG	Project working group		

1 Decisions and Action Items

2 DECISIONS

3 **GSSB Decision 2018.25** GSSB resolved to approve the meeting summary of the 28 June virtual
 4 meeting.

5 **GSSB Decision 2018.26** GSSB resolved to approve Item 02 – Summary of the GSSB vote on the
 6 Project Working Group Membership for the Review of GRI waste disclosures.

8 ACTION ITEMS

GSSB	
Session 1.4	GSSB to provide specific comments and concerns on language use in the draft Standard on Taxes and Payments to Governments to the SD for review.
Session 2.2	GSSB Chair and Director Standards to develop briefing for the GRI Board of Directors outlining GSSB ambition and plans as well as associated resource needs. GSSB to provide feedback on briefing to the GRI Board in the first two weeks of October.
Standards Division (SD)	
Session 1.3	SD to prepare proposal with the schedule and scope for the universal Standards review in time for the November GSSB virtual meeting. This will enable the involvement of the Stakeholder Council and GRI Board as per the GSSB Due Process towards the end of the year.
Session 1.4	SD to take the following concerns raised by GSSB members in relation to the draft Standard on Taxes and Payments to Governments to the Technical Committee for review: <ul style="list-style-type: none"> • Level of information requested, and whether the list of items required under country-by-country reporting can be reduced. • Possible inconsistency in the jurisdictions that fall under the scope of the two topic-specific disclosures based on the reporting organization’s accounting practices.



	<ul style="list-style-type: none"> The issue of materiality and whether certain disclosure requirements are to be moved to <i>GRI 102: General Disclosures</i>. Lack of guidance on whether and how ‘local government bodies’ are covered in the draft Standard.
Session 1.8	<p>SD to rename the following stakeholder categories in future references:</p> <ul style="list-style-type: none"> ‘Supranational institutions’ to be renamed ‘Intergovernmental organizations’ ‘Investment institutions – research firms’ to be renamed ‘Investment institutions – research and rating firms’
Session 1.9	SD to develop a proposal on how to address the potential projects in the future work program.
Session 2.2	Director Standards and GSSB Chair to develop briefing for the GRI Board of Directors outlining GSSB ambition and plans as well as associated resource needs.
Session 2.5	SD to inquire with GSSB members not present during session 2.5 about their availability and to confirm meeting schedule for 2019 in the upcoming virtual GSSB meeting in October.

9 Session 1.1: Welcome

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

12 **GSSB Decision 2018.25** GSSB resolved to approve [Item 01 – Draft GSSB summary of the virtual](#)
13 [meeting held on 28 June 2018](#).

14 **GSSB Decision 2018.26** GSSB resolved to approve [Item 02 – Summary of the GSSB vote on the](#)
15 [Project Working Group Membership for the Review of GRI Waste Disclosures](#).

16 Session 1.2: General Update Standards Division

17 The Standards Division (SD) presented an update to the GSSB on its activities not covered in other
18 meeting sessions. The updates covered the recent launches of *GRI 303: Water and Effluents 2018* and
19 *GRI:403 Occupational Health and Safety 2018*, the waste disclosures review project, and staffing
20 changes to the SD. New staff present at the meeting were introduced to the GSSB members.

21 In response to a question by a GSSB member, the SD confirmed that the new Standards (*GRI 303*
22 and *GRI 403*) are available on the GRI website and are included in the Consolidated set of GRI Stand-
23 ards. Notifications have also been set up on the website to prompt users to download the new
24 Standards.



25 Session 1.3: Project Update Human Rights-Related GRI 26 Standards

27 The SD provided an update to the GSSB on the Review of GRI's Human Rights-Related Standards.
28 The GRI Technical Committee (TC) on Human Rights Disclosure will need more time to finalize its
29 recommendations to the GSSB.

30 The TC is currently developing general disclosures and management approach disclosures relating to
31 human rights. It has not reached consensus on whether topic-specific Standards on human rights are
32 needed and, if they are needed, which topics they should cover. It is unlikely that a consensus posi-
33 tion will be formulated by the TC on this matter.

34 The TC recommendations have implications for all three universal Standards. Revisions to the uni-
35 versal Standards will have to be undertaken, and the SD recommends public exposure of the human
36 rights disclosures together with public exposure of the revised universal Standards.

37 GSSB members acknowledged the challenge of defining human rights and creating topic-specific hu-
38 man rights disclosures, which would entail selecting which rights to cover.

39 Action: SD to prepare proposal with the schedule and scope for the universal Standards review in
40 time for the November GSSB virtual meeting. This will enable the involvement of the Stakeholder
41 Council and GRI Board as per the GSSB Due Process towards the end of the year.

42 Session 1.4: Project Update Disclosures on Taxes and 43 Payments to Governments

44 The GSSB was presented an overview of the draft Standard developed by the TC on Tax and Pay-
45 ments to Government and the field-test feedback received on the draft. The GSSB acknowledged the
46 expertise of the TC and thanked them for their extensive work so far.

47 GSSB members expressed several concerns in relation to the eventual uptake of the draft Standard
48 by reporters. The current disclosures go beyond all existing reporting initiatives and practice in
49 terms of the level of information required to be reported publicly on a country-by-country basis.

50 It was suggested that based on the accounting practices used by the reporting organization, there
51 might be inconsistency in the countries or jurisdictions covered under the two proposed topic-spe-
52 cific disclosures. The requirement to report on both the proposed topic-specific disclosures does
53 not align with the 'in accordance' criteria as set out in the GRI Standards.

54 The issue of differences in local context was also raised. In some countries, there might be arrange-
55 ments in place where taxes are collected by local bodies (e.g., industry associations, or village coun-
56 cils) on behalf of the government. It was questioned whether the proposed disclosures address such
57 local contexts.

58 GSSB members also highlighted the difference in the language used in the disclosures compared to
59 other GRI Standards. The use of the phrase ‘is expected to’ in the guidance was mentioned as an ex-
60 ample.

61 Actions:

- 62 • GSSB to provide specific comments and concerns on language use in the draft Standard to
63 the SD for review.
- 64 • SD to take the following concerns raised by GSSB members to the TC for review:
 - 65 • Level of information requested, and whether the list of items required under coun-
66 try-by-country reporting can be reduced.
 - 67 • Possible inconsistency in the jurisdictions that fall under the scope of the two topic-
68 specific disclosures based on the reporting organization’s accounting practices.
 - 69 • The issue of materiality and whether certain disclosure requirements are to be
70 moved to *GRI 102: General Disclosures*.
 - 71 • Lack of guidance on whether and how ‘local government bodies’ are covered in the
72 draft Standard.

73 Session 1.5: Stakeholder Submissions

74 The GSSB was presented with [Item 04 – Stakeholder feedback on disability reporting](#). The SD in-
75 formed the GSSB that the given stakeholder email, received in relation to the review of human rights
76 disclosures, went unrecorded previously due to a technical glitch. The email submission requested
77 that the topic of disability be brought to the attention of the GSSB and considered in the review of
78 human rights-related Standards.

79 The SD has responded to the stakeholder with an apology and acknowledged receipt of the com-
80 ment. Disability has been recorded as an important cross-cutting issue and will be addressed in fu-
81 ture deliberations of the work program.

82 Session 1.6: Close of public meeting Day 1

83 The Chair closed the public sessions of the meeting and explained the remainder of the GSSB meet-
84 ing was private sessions.