



Item 01 – GSSB summary of the virtual meeting held on 29 November 2018

For GSSB discussion and approval

Date	3 December 2018
Meeting	7 February 2019
Description	This document presents the summary of the GSSB virtual meeting held on 29 November 2018 for GSSB discussion and approval.

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
Evan Harvey	Investment Institution
Judy Kuszewski	Chair
Julia Wilson	Business Enterprise
Kent Swift	Civil Society Organization
Kirsten Margrethe Hovi	Business Enterprise
Michel Washer	Business Enterprise
Robyn Leeson	Vice-Chair
Tony Mo	Civil Society Organization
Vadakepatth Nandkumar	Mediating Institution
Vincent Kong	Business Enterprise

Apologies:

Name	Constituency
Jürgen Buxbaum	Labor
Sulema Pioli	Mediating Institution

In attendance:

Name	Designation
Bastian Buck	Director, Standards Division
Gillian Balaban	Assistant, Standards Division
Helena Barton (Session 4)	Chair, Independent Appointments Committee (IAC)
Madere Olivar	Senior Manager, Sector Program, Standards Division
Karen Williams	Senior Coordinator, Sector Program, Standards Division
Mia D'Adhemar	Manager, Standards Division
Tina Jenson	Senior Coordinator, Governance Relations

List of abbreviations

AOB	Any other business	PWG	Project Working Group
DPOC	Due Process Oversight Committee	SC	Stakeholder Council
GRI	Global Reporting Initiative	SD	Standards Division
GSSB	Global Sustainability Standards Board	TC	Technical Committee
IAC	Independent Appointments Committee		

1 Decisions and Action Items

2 DECISIONS

3 **GSSB Decision 2018.27** The GSSB resolved to approve [Item 01: Draft summary of the 25-26 September 2018 in-person GSSB meeting](#).

5 **GSSB Decision 2018.28** The GSSB resolved to approve [Item 02: Exposure draft Standard for Tax and Payments to Governments](#) for public comment.

7 **GSSB Decision 2018.29** The GSSB resolved to approve that [Item 03: Sector Program Description](#) and [Item 04: Project Proposal for the Sector Program Pilot Project \(Mining\)](#) be shared with the GRI Board and the SC for their review.

11 ACTION ITEMS

GSSB	
Session 2	GSSB to review the questionnaire and suggest any changes or inclusions to the questions to prompt more targeted feedback on the draft Standard.
Session 4	GSSB members to get back to the SD on volunteering for the Sector Program sub-committee.
Standards Division	
Session 2	SD to send the questionnaire for the public comment to the GSSB for their review.
Session 4	SD to take the recommendation to develop a Sector Standard template under advisement and report back to the GSSB. SD to share Item 03: Sector Program Description and Item 04: Project Proposal for the Sector Program Pilot Project (Mining) with the GRI Board and the SC.

12 Session I: Welcome

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



15 The Standards Division (SD) informed the GSSB that the presentation of the project proposal for the
16 review of the universal Standards, based on the recommendations of the Technical Committee (TC)
17 on Human Rights Disclosure, would be moved forward to early 2019.

18 **GSSB Decision 2018.27** The GSSB resolved to approve [Item 01: Draft summary of the 25-26 Sep-](#)
19 [tember 2018 in-person GSSB meeting.](#)

20 Session 2: Exposure draft Standard for tax and pay- 21 ments to governments

22 The GSSB was presented with [Item 02 - Exposure draft Standard for tax and payments to govern-](#)
23 [ments](#) and updated on changes implemented in the draft Standard in response to the feedback re-
24 ceived from the field test and from the GSSB during its September meeting.

25 The draft Standard has undergone a comprehensive review. The TC on Tax and Payments to Gov-
26 ernment recommends the draft Standard is ready for public exposure.

27 The GSSB sponsor on the project supported the TC's recommendation and addressed some of the
28 concerns raised by GSSB members on the draft Standard ahead of the meeting. It was agreed that
29 the draft Standard has reached a stage where public comment will help to better understand and
30 evaluate any reporter concerns on the level and value of information required.

31 The SD updated the GSSB on the plans for the public comment period, which will last for 90 days,
32 commencing from 12 December 2018 and ending on 15 March 2019.

33 **GSSB Decision 2018.28** The GSSB resolved to approve [Item 02: Exposure draft Standard for Tax](#)
34 [and Payments to Governments](#) for public comment.

35 **Actions:**

- 36 • SD to send the questionnaire for the public comment to the GSSB for their review.
- 37 • GSSB to review the questionnaire and suggest any changes or inclusions to the questions to
38 prompt more targeted feedback on the draft Standard.

39 Session 3: Update on the IAC's appointments to the 40 GSSB

41 This session was moved up due to time limitations.

42 The Chair of the Independent Appointments Committee (IAC), Helena Barton, presented a brief up-
43 date on the committee's activities to appoint members to the GSSB and the Due Process Oversight
44 Committee (DPOC).

45 The IAC held open calls earlier this year to fill two vacancies in the DPOC and six vacancies in the
46 GSSB. The appointment process was committed to achieving gender and regional diversity.

47 The appointments are underway and will be made public shortly, once they are finalized.

48 Session 4: Sector Program Description and Pilot Pro- 49 posal for the Sector Program Pilot Project (Mining)

50 The GSSB was presented with [Item 03 – Sector Program Description](#).

51 The SD informed the GSSB that it had considered the G4 sector supplements when drafting the Sec-
52 tor Program description and reviewed existing sector classification systems.

53 The SD recommended to not use an external classification system for the Sector Program. There
54 was agreement that existing sector classifications were not set up to measure sustainability impacts.
55 No objections were raised by the GSSB to the SD's recommendation.

56 A GSSB member recommended using the OECD Due Diligence Guidance and developing a template
57 for the Sector Standards. The SD will take this under advisement.

58 The GSSB was presented with [Item 04 – Project Proposal for the Sector Program Pilot Project \(Min-
59 ing\)](#). No objections were raised by the GSSB to the selection of mining as the Sector Program pilot
60 project.

61 The proposal sets out the same due process used to develop the GRI Standards.

62 A GSSB member recommended that the SD clarify in the proposal that the United Nations Develop-
63 ment Programme (UNDP) list of mining sector impacts is a starting point for the project and that the
64 issues recommended for inclusion will be determined by a multi-stakeholder process. The SD will
65 take this under advisement.

66 The SD requested three volunteers from the GSSB to form a Sector Program sub-committee, to
67 support the Sector Program development as well as the pilot project implementation over 2019.

68 **GSSB Decision 2018.29** The GSSB resolved to approve that [Item 03: Sector Program Description](#)
69 and [Item 04: Project Proposal for the Sector Program Pilot Project \(Mining\)](#) be shared with the GRI
70 Board and the Stakeholder Council (SC) for their review.

71 **Actions:**

- 72 • SD to take the recommendation to develop a Sector Standard template under advisement
73 and report back to the GSSB.
- 74 • SD to share [Item 03: Sector Program Description](#) and [Item 04: Project Proposal for the Sec-
75 tor Program Pilot Project \(Mining\)](#) with the GRI Board and the Stakeholder Council (SC).
- 76 • GSSB members to get back to the SD on volunteering for the Sector Program sub-commit-
77 tee.



78 Session 5: GSSB draft meeting dates 2019

79 The GSSB was presented with [Item 05: GSSB draft meeting dates 2019](#), and updated on the provi-
80 sional addition of two new dates.

81 Session 6: Any other business and close of public meet- 82 ing

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

84 Session 7: Update by GSSB Chair

85 This was a private session.