



**Summary 30-31 August 2016 in-person meeting  
Meeting summary – Draft: Pending GSSB Approval**

## Table of Contents

Participants .....	2
List of abbreviations .....	3
Meeting summary.....	3
Session I.1 Welcome .....	3
Session I.2: Discuss overarching issues from GSSB feedback.....	3
Session I.3: Discuss and approve draft GRI Standards – GRI 202, 404, 406, and 411 .....	4
Session I.4: Discuss and approve draft GRI Standards – GRI 416, 417, 205, 408, and 409.....	6
Session I.5: Discuss and approve draft GRI Standards – remaining topic specific standards .....	9
Session I.6: Discuss and approve draft GRI Standards – GRI 101: Foundation.....	10
Session I.7: Discuss and approve draft GRI Standards – GRI 102: General Disclosures .....	11
Session I.8: Discuss and approve draft GRI Standards – GRI 103: Management Approach .....	12
Session I.9: Discuss and approve draft GRI Standards – GRI Standards Glossary of Terms .....	12
Session I.10: Close of meeting Day I.....	13
Decisions and Action Items.....	13
List of private sessions.....	17

DRAFT

# Participants

Present:

Name	Constituency
Daniel Ingram	Investment Institution (30 August and 31 August until 12.30 PM)
Daniel Taillant	Civil Society Organization (30 August)
David Russell	Business
Dwight Justice	Labor (30 August)
Hidemi Tomita	Business
Judy Kuszewski	Mediating Institution
Jürgen Buxbaum	Labor
Kirsten Margrethe Hovi	Business (30 August and 31 August until 12.30 PM)
Michael Nugent (Vice-Chair)	(Mediating Institution)
Robin Edme	Mediating Institution
Simeon Cheng	Business
Stiaan Wandrag	Business
Sulema Pioli	Mediating Institution
Vadakepatth Nandkumar	Mediating Institution

Apologies:

Name	Designation
Daniel Ingram	Investment Institution (31 August from 12.30 PM)
Daniel Taillant	Civil Society Organization (31 August)
Dwight Justice	Labor (31 August)
Kirsten Margrethe Hovi	Business (31 August from 12.30 PM)

In attendance:

Name	Designation
Bastian Buck	Director, Standards Division
Chelsea Reinhardt	Deputy Director, Standards Division
Denise Esdon	Chair of the Independent Appointments Committee
Eric Hespenheide	Interim Chief Executive
Helen Miller	Governance Relations
Laura Espinach	Manager, Standards Division
Pamela Carpio	Senior Coordinator, Governance Relations
Sharon Hagen	Research Analyst
Tina Nybo Jensen	Senior Coordinator, Governance Relations

## List of abbreviations

GRI	Global Reporting Initiative	ILO	Internal Labour Organization
GSSB	Global Sustainability Standards Board	NGO	Non-governmental organization

## 1 Meeting summary

2 Please see a list of decision and action items deriving from the meeting on pp. 13-18.

## 3 Session 1.1 Welcome

4 Michael Nugent, the GSSB Vice-Chair (henceforth, “the Vice-Chair”) welcomed everyone to the  
5 in-person meeting. An overview of the objectives of the meeting and the meeting agenda was  
6 presented. The GSSB authorized the Vice-Chair and Judy Kuszewski to oversee the  
7 implementation of changes agreed during this meeting.

8 The Vice-Chair moved for the approval of [Item 01 – Summary 04 August meeting](#).

9 The GSSB approved the meeting summary by consensus.

## 10 Session 1.2: Discuss overarching issues from GSSB 11 feedback

12 The objective of this session was to discuss and reach consensus on overarching issues deriving  
13 from the GSSB feedback. When GRI Standards in later sessions are nominated ‘for approval’,  
14 they will be approved subject to any changes decided during this session.

15 The GSSB discussed:

- 16 • The numbering of the Universal Standards. The GSSB agreed to change the numbering to  
17 GRI 101: Foundation, GRI 102: General Disclosures, and GRI 103: Management  
18 Approach;
- 19 • To revise the use of ‘sustainability topic’. The GSSB agreed to change the wording to  
20 ‘topic’ or ‘economic, environmental, and/or social topic’;
- 21 • The infographics included on [slide 13](#) in the slide deck for the meeting. The GSSB agreed  
22 to include the updated infographic in the introduction content of the GRI Standards  
23 (with the numbering of the Universal Standards to be updated).

24 *Word edits*

25 The GSSB agreed to remove ‘financial’ from the boilerplate text in the Background Context  
26 section of all Economic standards.

27 The GSSB agreed to replace 'elicit' with 'can provide' in the boilerplate text in all Background  
28 context sections of the topic-specific Standards

29 The GSSB agreed with the proposed revised wording in the Introduction content for all GRI  
30 Standards ([see slide 16](#)).

31 *GRI Standards Glossary – definition changes*

32 The GSSB agreed to the revised wording of the definition of Stakeholders: *Stakeholders can*  
33 *include employees and other workers, shareholders, suppliers, vulnerable groups, within local*  
34 *communities, and NGOs or other civil society organizations, amongst others*, in lines 591-601 GRI  
35 Standards Glossary and lines 105-106 and 718-727 in the 26 August version of GRI 101:  
36 Foundation.

37 The GSSB agreed to align the definition of 'Indigenous people' with the ILO definition (lines 88-  
38 107 of the 16 August versions of GRI 411: Rights of Indigenous Peoples and lines 317-327 of the  
39 GRI Standards Glossary) as well as update the reference/footnote to clarify that this is the exact  
40 definition from ILO Convention 169.

41 The GSSB agreed to move the definition of incident into the Guidance of 406-I (Non-  
42 discrimination) and 411-I (rights of indigenous people) and delete from GRI Standards Glossary.  
43 The GSSB further agreed to add 'grievance mechanism' to the end of the definition of 'Incidents'.

## 44 **Session 1.3: Discuss and approve draft GRI Standards** 45 **– GRI 202, 404, 406, and 411**

46 The GSSB was presented with [Item 03 – Draft GRI Standards for approval](#).

47 *GRI 202: Market Presence*

48 The GSSB agreed to the following changes:

- 49 • Implement agreed overarching changes in the Introduction section;
- 50 • Delete 'local investment' from line 113.

51

52 The Director of the Standards Divisions advised that due process has been met in development  
53 of GRI 202: Market Presence.

54 The Vice-Chair called for approval of the final revised content of the exposed GRI 202: Market  
55 Presence with the amendments noted in this summary. GSSB members: Daniel Ingram, Daniel  
56 Taillant, David Russell, Hidemi Tomita, Judy Kuszewski, Jürgen Buxbaum, Kirsten Margrethe  
57 Hovi, Michael Nugent, Robin Edme, Simeon Cheng, Stiaan Wandrag, Sulema Pioli, and  
58 Vadakepath Nandkumar voted in favor. Dwight Justice was not present for the vote.

59 The Vice-Chair called for a vote on whether there has been substantial change to the exposed  
60 document that was not anticipated in the explanatory memorandum such that a re-exposure is  
61 necessary. The Director of the Standards Division advised that there has been no substantial  
62 change.

63 GSSB members: Daniel Ingram, Daniel Taillant, David Russell, Hidemi Tomita, Judy Kuszewski,  
64 Jürgen Buxbaum, Kirsten Margrethe Hovi, Michael Nugent, Robin Edme, Simeon Cheng, Stiaan  
65 Wandrag, Sulema Pioli, and Vadakepath Nandkumar voted that there has been no substantial  
66 change to the exposed document. Dwight Justice was not present for the vote.

67 *GRI 404: Training and Education*

68 The GSSB agreed to the following changes:

- 69 a) Implement agreed overarching changes in the Introduction section;
- 70 b) Delete the definitions of 'lifelong learning' and 'skills management' from the
- 71 Glossary;
- 72 c) Retitle Disclosure 404-2 (line 174) so that it is consistent with the individual
- 73 disclosure items (a and b);
- 74 d) Adjust Background guidance accordingly (lines 90-91 and 191).

75 The Director of the Standards Divisions advised that due process has been met in development  
76 of GRI 404: Training and Education.

77 The Vice-Chair called for approval of the final revised content of the exposed GRI 404: Training  
78 and Education with the amendments noted in this summary. GSSB members: Daniel Ingram,  
79 Daniel Taillant, David Russell, Hidemi Tomita, Judy Kuszewski, Jürgen Buxbaum, Kirsten  
80 Margrethe Hovi, Michael Nugent, Robin Edme, Simeon Cheng, Stiaan Wandrag, Sulema Pioli, and  
81 Vadakepath Nandkumar voted in favor. Dwight Justice was not present for the vote.

82 The Vice-Chair called for a vote on whether there has been substantial change to the exposed  
83 document that was not anticipated in the explanatory memorandum such that a re-exposure is  
84 necessary. The Director of the Standards Division advised that there has been no substantial  
85 change.

86 GSSB members: Daniel Ingram, Daniel Taillant, David Russell, Hidemi Tomita, Judy Kuszewski,  
87 Jürgen Buxbaum, Kirsten Margrethe Hovi, Michael Nugent, Robin Edme, Simeon Cheng, Stiaan  
88 Wandrag, Sulema Pioli, and Vadakepath Nandkumar voted that there has been no substantial  
89 change to the exposed document. Dwight Justice was not present for the vote.

90 *GRI 406: Non-discrimination:*

91 The GSSB agreed to the following changes:

- 92 a) Implement agreed overarching changes in the Introduction section;
- 93 b) Incorporate the definition of 'incident' into guidance and add 'grievance
- 94 mechanisms' to the end of this definition

95 The Director of the Standards Divisions advised that due process has been met in development  
96 of GRI 406: Non-discrimination.

97 The Vice-Chair called for approval of the final revised content of the exposed GRI 406: Non-  
98 discrimination with the amendments noted in this summary. GSSB members: Daniel Ingram,  
99 Daniel Taillant, David Russell, Hidemi Tomita, Judy Kuszewski, Jürgen Buxbaum, Kirsten  
100 Margrethe Hovi, Michael Nugent, Robin Edme, Simeon Cheng, Stiaan Wandrag, Sulema Pioli, and  
101 Vadakepath Nandkumar voted in favor. Dwight Justice was not present for the vote.

102 The Vice-Chair called for a vote on whether there has been substantial change to the exposed  
103 document that was not anticipated in the explanatory memorandum such that a re-exposure is  
104 necessary. The Director of the Standards Division advised that there has been no substantial  
105 change.

106 GSSB members: Daniel Ingram, Daniel Taillant, David Russell, Hidemi Tomita, Judy Kuszewski,  
107 Jürgen Buxbaum, Kirsten Margrethe Hovi, Michael Nugent, Robin Edme, Simeon Cheng, Stiaan

108 Wandrag, Sulema Pioli, and Vadakepathth Nandkumar voted that there has been no substantial  
109 change to the exposed document. Dwight Justice was not present for the vote.

110 *GRI 411: Rights of Indigenous Peoples*

111 The GSSB agreed to the following changes:

- 112 a) Implement agreed overarching changes in the Introduction section;
- 113 b) Incorporate the definition of 'incident' into guidance and add 'grievance  
114 mechanisms' to the end of this definition;
- 115 c) Revise the definition of Indigenous Peoples in the 'Background context' section  
116 to align with the definition in ILO Convention 169 (all in one paragraph);
- 117 d) Update the reference/ footnote to be clear this is the exact definition from ILO  
118 Convention 169

119 The Director of the Standards Divisions advised that due process has been met in development  
120 of GRI 411: Rights of Indigenous Peoples.

121 The Vice-Chair called for approval of the final revised content of the exposed GRI 411: Rights of  
122 Indigenous Peoples with the amendments noted in this summary. GSSB members: Daniel Ingram,  
123 Daniel Taillant, David Russell, Hidemi Tomita, Judy Kuszewski, Jürgen Buxbaum, Kirsten  
124 Margrethe Hovi, Michael Nugent, Robin Edme, Simeon Cheng, Stiaan Wandrag, Sulema Pioli, and  
125 Vadakepathth Nandkumar voted in favor. Dwight Justice was not present for the vote.

126 The Vice-Chair called for a vote on whether there has been substantial change to the exposed  
127 document that was not anticipated in the explanatory memorandum such that a re-exposure is  
128 necessary. The Director of the Standards Division advised that there has been no substantial  
129 change.

130 GSSB members: Daniel Ingram, Daniel Taillant, David Russell, Hidemi Tomita, Judy Kuszewski,  
131 Jürgen Buxbaum, Kirsten Margrethe Hovi, Michael Nugent, Robin Edme, Simeon Cheng, Stiaan  
132 Wandrag, Sulema Pioli, and Vadakepathth Nandkumar voted that there has been no substantial  
133 change to the exposed document. Dwight Justice was not present for the vote.

## 134 **Session 1.4: Discuss and approve draft GRI Standards** 135 **– GRI 416, 417, 205, 408, and 409**

136 The GSSB was presented with [Item 03 – Draft GRI Standards for approval](#).

137 *GRI 416: Customer Health and Safety*

138 The GSSB agreed to the following changes:

- 139 a) Implement agreed overarching changes in the Introduction section;
- 140 b) Remove the definition of non-compliance from the guidance section in lines 165-  
141 166.

142 The Director of the Standards Divisions advised that due process has been met in development  
143 of GRI 416: Customer Health and Safety.

144 The Vice-Chair called for approval of the final revised content of the exposed GRI 416:  
145 Customer Health and Safety with the amendments noted in this summary. GSSB members:

146 Daniel Ingram, Daniel Taillant, David Russell, Hidemi Tomita, Judy Kuszewski, Jürgen Buxbaum,  
147 Kirsten Margrethe Hovi, Michael Nugent, Simeon Cheng, Stiaan Wandrag, Sulema Pioli, and  
148 Vadakepath Nandkumar voted in favor. Dwight Justice and Robin Edme were not present for  
149 the vote.

150 The Vice-Chair called for a vote on whether there has been substantial change to the exposed  
151 document that was not anticipated in the explanatory memorandum such that a re-exposure is  
152 necessary. The Director of the Standards Division advised that there has been no substantial  
153 change.

154 GSSB members: Daniel Ingram, Daniel Taillant, David Russell, Hidemi Tomita, Judy Kuszewski,  
155 Jürgen Buxbaum, Kirsten Margrethe Hovi, Michael Nugent, Simeon Cheng, Stiaan Wandrag,  
156 Sulema Pioli, and Vadakepath Nandkumar voted that there has been no substantial change to the  
157 exposed document. Dwight Justice and Robin Edme were not present for the vote.

158 *GRI 417: Marketing and Labelling*

159 The GSSB agreed to the following changes:

- 160 a) Implement agreed overarching changes in the Introduction section;  
161 b) Remove the definition of non-compliance from the guidance section in lines 158-  
162 159 and lines 185-186.

163 The Director of the Standards Divisions advised that due process has been met in development  
164 of GRI 417: Marketing and Labelling.

165 The Vice-Chair called for approval of the final revised content of the exposed GRI 417:  
166 Marketing and Labelling with the amendments noted in this summary. GSSB members: Daniel  
167 Ingram, Daniel Taillant, David Russell, Hidemi Tomita, Judy Kuszewski, Jürgen Buxbaum, Kirsten  
168 Margrethe Hovi, Michael Nugent, Simeon Cheng, Stiaan Wandrag, Sulema Pioli, and Vadakepath  
169 Nandkumar voted in favor. Dwight Justice and Robin Edme were not present for the vote.

170 The Vice-Chair called for a vote on whether there has been substantial change to the exposed  
171 document that was not anticipated in the explanatory memorandum such that a re-exposure is  
172 necessary. The Director of the Standards Division advised that there has been no substantial  
173 change.

174 GSSB members: Daniel Ingram, Daniel Taillant, David Russell, Hidemi Tomita, Judy Kuszewski,  
175 Jürgen Buxbaum, Kirsten Margrethe Hovi, Michael Nugent, Simeon Cheng, Stiaan Wandrag,  
176 Sulema Pioli, and Vadakepath Nandkumar voted that there has been no substantial change to the  
177 exposed document. Dwight Justice and Robin Edme were not present for the vote.

178 *GRI 205: Anti-corruption*

179 The GSSB agreed to the following changes:

- 180 a) Implement agreed overarching changes in the Introduction section;  
181 b) Revise the text in lines 146-148 to make it clear that this definition relates to this  
182 Standard specifically: *“In the context of this GRI Standard, the term ‘business partners’*  
183 *includes, among others ....”*

184 The Director of the Standards Divisions advised that due process has been met in development  
185 of GRI 205: Anti-corruption.



186 The Vice-Chair called for approval of the final revised content of the exposed GRI 205: Anti-  
187 corruption with the amendments noted in this summary. GSSB members: Daniel Ingram, Daniel  
188 Taillant, David Russell, Hidemi Tomita, Judy Kuszewski, Jürgen Buxbaum, Kirsten Margrethe  
189 Hovi, Michael Nugent, Robin Edme, Simeon Cheng, Stiaan Wandrag, Sulema Pioli, and  
190 Vadakepath Nandkumar voted in favor. Dwight Justice was not present for the vote.

191 The Vice-Chair called for a vote on whether there has been substantial change to the exposed  
192 document that was not anticipated in the explanatory memorandum such that a re-exposure is  
193 necessary. The Director of the Standards Division advised that there has been no substantial  
194 change.

195 GSSB members: Daniel Ingram, Daniel Taillant, David Russell, Hidemi Tomita, Judy Kuszewski,  
196 Jürgen Buxbaum, Kirsten Margrethe Hovi, Michael Nugent, Robin Edme, Simeon Cheng, Stiaan  
197 Wandrag, Sulema Pioli, and Vadakepath Nandkumar voted that there has been no substantial  
198 change to the exposed document. Dwight Justice was not present for the vote.

199 *GRI 408: Child Labor*

200 The GSSB agreed to the following changes:

- 201 a) Implement agreed overarching changes in the Introduction section;
- 202 b) Revert guidance text from the exposure drafts – as outlined in the separate  
203 handout provided to GSSB members;
- 204 c) Update wording in line 112-114 to read ‘Due diligence is expected of an  
205 organization in order to to prevent the use of child labor within its activities’.

206 The Director of the Standards Divisions advised that due process has been met in development  
207 of GRI 408: Child Labor.

208 The Vice-Chair called for approval of the final revised content of the exposed GRI 408: Child  
209 Labor with the amendments noted in this summary. GSSB members Daniel Ingram, Daniel  
210 Taillant, David Russell, Hidemi Tomita, Judy Kuszewski, Jürgen Buxbaum, Kirsten Margrethe  
211 Hovi, Michael Nugent, Robin Edme, Simeon Cheng, Stiaan Wandrag, Sulema Pioli, and  
212 Vadakepath Nandkumar voted in favor. Dwight Justice was not present for the vote.

213 The Vice-Chair called for a vote on whether there has been substantial change to the exposed  
214 document that was not anticipated in the explanatory memorandum such that a re-exposure is  
215 necessary. The Director of the Standards Division advised that there has been no substantial  
216 change.

217 GSSB members: Daniel Ingram, Daniel Taillant, David Russell, Hidemi Tomita Judy Kuszewski,  
218 Jürgen Buxbaum, Kirsten Margrethe Hovi, Michael Nugent, Robin Edme, Simeon Cheng Stiaan  
219 Wandrag, Sulema Pioli, and Vadakepath Nandkumar voted that there has been no substantial  
220 change to the exposed document. Dwight Justice was not present for the vote.

221 *GRI 409: Forced or Compulsory labor*

222 The GSSB agreed to the following changes:

- 223 a) Implement agreed overarching changes in the Introduction section;
- 224 b) Update wording in line 118-120 to read ‘Due diligence is expected of an  
225 organization in order to prevent and combat all forms of forced or compulsory  
226 labor within its activities’.



227 The Director of the Standards Divisions advised that due process has been met in development  
228 of GRI 409: Forced or Compulsory labor.

229 The Vice-Chair called for approval of the final revised content of the exposed GRI 409: Forced  
230 or Compulsory labor with the amendments noted in this summary. GSSB members: Daniel  
231 Ingram, Daniel Taillant, David Russell, Hidemi Tomita, Judy Kuszewski, Jürgen Buxbaum, Kirsten  
232 Margrethe Hovi, Michael Nugent, Robin Edme, Simeon Cheng, Stiaan Wandrag, Sulema Pioli, and  
233 Vadakepath Nandkumar voted in favor. Dwight Justice was not present for the vote.

234 The Vice-Chair called for a vote on whether there has been substantial change to the exposed  
235 document that was not anticipated in the explanatory memorandum such that a re-exposure is  
236 necessary. The Director of the Standards Division advised that there has been no substantial  
237 change.

238 GSSB members: Daniel Ingram, Daniel Taillant, David Russell, Hidemi Tomita, Judy Kuszewski,  
239 Jürgen Buxbaum, Kirsten Margrethe Hovi, Michael Nugent, Robin Edme, Simeon Cheng, Stiaan  
240 Wandrag, Sulema Pioli, and Vadakepath Nandkumar voted that there has been no substantial  
241 change to the exposed document. Dwight Justice was not present for the vote.

## 242 **Session 1.5: Discuss and approve draft GRI Standards** 243 **– remaining topic specific standards**

244 The GSSB was presented with [Item 03 – Draft GRI Standards for approval](#) and the acting Chair  
245 called for approval of the remaining topic Specific Standards:

246 *Economic*

247 *GRI 201: Economic Performance, GRI 203: Indirect Economic Impacts, GRI 204: Procurement Practices,*  
248 *and GRI 206: Anti-competitive Behavior.*

249 *Environmental*

250 *GRI 301: Materials, GRI 302: Energy, GRI 303: Water, GRI 304: Biodiversity, GRI 305: Emissions, GRI*  
251 *306: Effluents and Waste, GRI 307: Environmental Compliance, and GRI 308: Supplier Environmental*  
252 *Assessment.*

253 *Social*

254 *GRI 401: Employment, GRI 402: Labor/Management Relations, GRI 403: Occupational Health and*  
255 *Safety, GRI 405: Diversity and Equal Opportunity, GRI 407: Freedom of Association and Collective*  
256 *Bargaining, GRI 410: Security Practices, GRI 412: Human Rights Assessment, GRI 413: Local*  
257 *Communities, GRI 414: Supplier Social Assessment, GRI 415: Public Policy, GRI 418: Customer Privacy,*  
258 *and GRI 419: Socioeconomic Compliance.*

259 The Director of the Standards Division advised that due process has been met in development of  
260 the above listed GRI Standards.

261 The Vice-Chair called for approval of the final revised content of the exposed version of the  
262 above listed GRI Standards: Daniel Ingram, Daniel Taillant, David Russell, Dwight Justice, Hidemi  
263 Tomita, Judy Kuszewski, Jürgen Buxbaum, Kirsten Margrethe Hovi, Michael Nugent, Robin Edme,  
264 Simeon Cheng, Stiaan Wandrag, Sulema Pioli, and Vadakepath Nandkumar voted in favor.

265 The Vice-Chair called for a vote on whether there has been substantial change to the exposed  
266 document that was not anticipated in the explanatory memorandum such that a re-exposure is  
267 necessary. The Director of the Standards Division advised that there has been no substantial  
268 change.

269 GSSB members: Daniel Ingram, Daniel Taillant, David Russell, Dwight Justice, Hidemi Tomita,  
270 Judy Kuszewski, Jürgen Buxbaum, Kirsten Margrethe Hovi, Michael Nugent, Robin Edme, Simeon  
271 Cheng, Stiaan Wandrag, Sulema Pioli, and Vadakepatth Nandkumar voted that there has been no  
272 substantial change to the exposed document.

## 273 Session 1.6: Discuss and approve draft GRI Standards 274 – GRI 101: Foundation

275 The GSSB was presented with [Item 03 – Updated Draft Universal Standards \(26 August\)](#). The GSSB  
276 discussed and agreed to the following changes:

- 277 a) Implement agreed overarching changes in the Introduction content, including  
278 infographic, and renumbering of Universal Standards;
- 279 b) Renumber this standard to be GRI 101
- 280 c) In Scope section (p. 3), change ‘sustainability topics’ to ‘economic, environmental  
281 and/or social topics’;
- 282 d) Add agreed upon paragraph in the Introduction section of GRI 101 (line 31) and  
283 also in the Introduction text for Section 3. *A report in accordance with the GRI  
284 Standards can be produced as a stand-alone sustainability report, or can reference  
285 information disclosed in a variety of locations and mediums (e.g. electronic or paper-  
286 based). Any report prepared in accordance with the GRI Standards is required to  
287 include a content index, which is presented in one location and includes the page  
288 number or URL for all disclosures reported. See clause 2.6 and Disclosure 102-55 in  
289 GRI 102: General Disclosures;*
- 290 e) Revise ‘sustainability subject’ to ‘economic, environmental, and/or social subject’  
291 in line 738;
- 292 f) Replace ‘specific sustainability information’ with ‘specific information’ throughout  
293 the document;
- 294 g) Amend lines 186-200 on thresholds as discussed: *In this context, ‘impact’ refers to  
295 the effect an organization has on the economy, the environment, and/or society  
296 (positive or negative). A topic can be relevant – and so potentially material – based on  
297 only one of these dimensions.*  
*In financial reporting, materiality is commonly thought of as a threshold for influencing  
298 the economic decisions of those using an organization’s financial statements, investors  
299 in particular.*  
*A similar concept is also important in sustainability reporting, but it is concerned with  
300 two dimensions, i.e. a wider range of impacts and stakeholders. In sustainability  
301 reporting, materiality is the principle that determines which relevant topics are  
302 sufficiently important that it is essential to report on them. Not all material topics are of  
303 equal importance, and the emphasis within a report is expected to reflect their relative  
304 priority;*  
305  
306

- 307 h) Introduce headings before lines 27-31 and 32-33 (e.g., ‘Using the GRI Standards  
308 for preparing an in accordance report’ and ‘Using selected GRI Standards or  
309 parts of their content’);  
310 i) Take out ‘sustainability’ from line 547.

311 The Director of the Standards Divisions advised that due process has been met in development  
312 of GRI 101: Foundation.

313 The Vice-Chair called for approval of the final revised content of the exposed version GRI 101:  
314 Foundation: Daniel Ingram, Daniel Taillant, David Russell, Dwight Justice, Hidemi Tomita, Judy  
315 Kuszewski, Jürgen Buxbaum, Kirsten Margrethe Hovi, Michael Nugent, Robin Edme, Simeon  
316 Cheng, Stiaan Wandrag, Sulema Pioli, and Vadakepath Nandkumar voted in favor.

317 The Vice-Chair called for a vote on whether there has been substantial change to the exposed  
318 document that was not anticipated in the explanatory memorandum such that a re-exposure is  
319 necessary. The Director of the Standards Division advised that there has been no substantial  
320 change.

321 GSSB members: Daniel Ingram, Daniel Taillant, David Russell, Dwight Justice, Hidemi Tomita,  
322 Judy Kuszewski, Jürgen Buxbaum, Kirsten Margrethe Hovi, Michael Nugent, Robin Edme, Simeon  
323 Cheng, Stiaan Wandrag, Sulema Pioli, and Vadakepath Nandkumar voted that there has been no  
324 substantial change to the exposed document.

## 325 Session 1.7: Discuss and approve draft GRI Standards 326 – GRI 102: General Disclosures

327 The GSSB was presented with [Item 03 – Updated Draft Universal Standards \(26 August\)](#). The GSSB  
328 discussed and agreed to the following changes:

- 329 a) Implement agreed overarching changes in the Introduction section;  
330 b) Renumber this standard to be GRI 102  
331 c) Downgrade reporting requirement 2.2 (lines 236-241) into a reporting  
332 recommendation;  
333 d) Revise the text on lines 291-293 on business partners to say “*In the context of this*  
334 *GRI Standard, the term ‘business partners’ includes, among others ....*”

335 The Director of the Standards Divisions advised that due process has been met in development  
336 of GRI 102: General Disclosures.

337 The Vice-Chair called for approval of the final revised content of the exposed version GRI 102:  
338 General Disclosures: Daniel Ingram, Daniel Taillant, David Russell, Dwight Justice, Hidemi  
339 Tomita, Judy Kuszewski, Jürgen Buxbaum, Kirsten Margrethe Hovi, Michael Nugent, Robin Edme,  
340 Simeon Cheng, Stiaan Wandrag, Sulema Pioli, and Vadakepath Nandkumar voted in favor.

341 The Vice-Chair called for a vote on whether there has been substantial change to the exposed  
342 document that was not anticipated in the explanatory memorandum such that a re-exposure is  
343 necessary. The Director of the Standards Division advised that there has been no substantial  
344 change.

345 GSSB members: Daniel Ingram, Daniel Taillant, David Russell, Dwight Justice, Hidemi Tomita,  
346 Judy Kuszewski, Jürgen Buxbaum, Kirsten Margrethe Hovi, Michael Nugent, Robin Edme, Simeon

347 Cheng, Stiaan Wandrag, Sulema Pioli, and Vadakepatth Nandkumar voted that there has been no  
348 substantial change to the exposed document.

## 349 **Session I.8: Discuss and approve draft GRI Standards** 350 **– GRI 103: Management Approach**

351 The GSSB was presented with [Item 03 – Updated Draft Universal Standards \(26 August\)](#). The GSSB  
352 discussed and agreed to the following changes:

- 353 a) Implement agreed overarching changes in the Introduction section;
- 354 b) Renumber this standard to be GRI 103;
- 355 c) Update lines 167-168 around examples of ‘business relationships’ to read: *In the*  
356 *context of this GRI Standard, an organization’s business relationships can refer to*  
357 *relationships with business partners, entities in its value chain, and any other non-State*  
358 *or State entity directly linked to its business operations, products or services’* and  
359 include the reference to the UN Guiding Principles.

360 The Director of the Standards Divisions advised that due process has been met in development  
361 of GRI 103: Management Approach.

362 The Vice-Chair called for approval of the final revised content of the exposed version GRI 103:  
363 Management Approach: Daniel Ingram, Daniel Taillant, David Russell, Dwight Justice, Hidemi  
364 Tomita, Judy Kuszewski, Kirsten Margrethe Hovi, Michael Nugent, Robin Edme, Simeon Cheng,  
365 Stiaan Wandrag, Sulema Pioli, and Vadakepatth Nandkumar voted in favor. Jürgen Buxbaum was  
366 not present for the vote.

367 The Vice-Chair called for a vote on whether there has been substantial change to the exposed  
368 document that was not anticipated in the explanatory memorandum such that a re-exposure is  
369 necessary. The Director of the Standards Division advised that there has been no substantial  
370 change.

371 GSSB members: Daniel Ingram, Daniel Taillant, David Russell, Dwight Justice, Hidemi Tomita,  
372 Judy Kuszewski, Kirsten Margrethe Hovi, Michael Nugent, Robin Edme, Simeon Cheng, Stiaan  
373 Wandrag, Sulema Pioli, and Vadakepatth Nandkumar voted that there has been no substantial  
374 change to the exposed document. Jürgen Buxbaum was not present for the vote.

## 375 **Session I.9: Discuss and approve draft GRI Standards** 376 **– GRI Standards Glossary of Terms**

377 The GSSB was presented with [Item 03 – Draft GRI Standards for approval](#). The GSSB discussed and  
378 agreed to the following changes:

- 379 a) Revise the ‘stakeholder’ definition lines 591-601 to include ‘NGOs and other civil society  
380 organizations’ and to take out ‘within’;
- 381 b) Revise the ‘indigenous peoples’ definition lines 317-327 to align with the ILO definition  
382 and update footnote;
- 383 c) Delete the ‘incident’ definition lines 307- 312 from the Glossary;

- 384 d) Replace 'sustainability subject' with 'economic, environmental, and/or social subject' in  
385 the Topic definition line 665;  
386 e) Delete the 'lifelong learning' definition lines 345-347 from the Glossary;  
387 f) Delete the 'skills management' definition lines 385-387 from the Glossary.

388 The Director of the Standards Divisions advised that due process has been met in development  
389 of GRI Standards Glossary of Terms.

390 The Vice-Chair called for approval of the final revised content of the exposed version GRI  
391 Standards Glossary of Terms: Daniel Taillant, David Russell, Dwight Justice, Hidemi Tomita, Judy  
392 Kuszewski, Jürgen Buxbaum, Kirsten Margrethe Hovi, Michael Nugent, Robin Edme, Simeon  
393 Cheng, Stiaan Wandrag, Sulema Pioli, and Vadakepath Nandkumar voted in favor. Daniel Ingram  
394 was not present for the vote.

395 The Vice-Chair called for a vote on whether there has been substantial change to the exposed  
396 document that was not anticipated in the explanatory memorandum such that a re-exposure is  
397 necessary. The Director of the Standards Division advised that there has been no substantial  
398 change.

399 GSSB members: Daniel Taillant, David Russell, Dwight Justice, Hidemi Tomita, Judy Kuszewski,  
400 Jürgen Buxbaum, Kirsten Margrethe Hovi, Michael Nugent, Robin Edme, Simeon Cheng, Stiaan  
401 Wandrag, Sulema Pioli, and Vadakepath Nandkumar voted that there has been no substantial  
402 change to the exposed document. Daniel Ingram was not present for the vote.

## 403 Session I.10: Close of meeting Day I

404 The Vice-Chair thanked the GSSB members and the Standards Division and closed day I of the  
405 meeting at 17.35.

## 406 Decisions and Action Items

### 407 DECISIONS

#### 408 Session I.1

409 **GSSB Decision 2016.026** The GSSB authorizes the Vice-Chair and Judy Kuszewski to oversee  
410 the implementation of amendments agreed during this meeting.

411 **GSSB Decision 2016.027** The GSSB approved the summary of the meeting held 4 August  
412 2016.

#### 413 Session I.2

414 **GSSB Decision 2016.028** The GSSB agreed to change the numbering of the Universal  
415 Standards to GRI 101: Foundation, GRI 102: General Disclosures, and GRI 103: Management  
416 Approach.

#### 417 Session I.3

418 **Decision 2016.029** The GSSB resolved to approve the final revised content of exposed GRI  
419 202: Market Presence with the changes noted in this summary without re-exposure being  
420 required.

421 **Decision 2016.030** The GSSB resolved to approve the final revised content of exposed GRI  
422 404: Training and Education with the changes noted in this summary without re-exposure being  
423 required.

424 **Decision 2016.031** The GSSB resolved to approve the final revised content of exposed GRI  
425 406: Non-discrimination with the changes noted in this summary without re-exposure being  
426 required.

427 Session 1.4

428 **Decision 2016.032** The GSSB resolved to approve the final revised content of exposed GRI  
429 416: Customer Health and Safety with the changes noted in this summary without re-exposure  
430 being required.

431 **Decision 2016.033** The GSSB resolved to approve the final revised content of exposed GRI  
432 417: Marketing and Labelling with the changes noted in this summary without re-exposure being  
433 required”

434 **Decision 2016.034** The GSSB resolved to approve the final revised content of exposed GRI  
435 205: Anti-corruption with the changes noted in this summary without re-exposure being  
436 required.

437 **Decision 2016.035** The GSSB resolved to approve the final revised content of exposed GRI  
438 408: Child Labor with the changes noted in this summary without re-exposure being required”

439 **Decision 2016.036** The GSSB resolved to approve the final revised content of exposed GRI  
440 409: Forced or Compulsory Labor with the changes noted in this summary without re-exposure  
441 being required.

442 Session 1.5

443 **Decision 2016.037** The GSSB resolved to approve the final revised content of exposed GRI  
444 201: Economic Performance, GRI 203: Indirect Economic Impacts, GRI 204: Procurement  
445 Practices, GRI 206: Anti-competitive Behavior, GRI 301: Materials, GRI 302: Energy, GRI 303:  
446 Water, GRI 304: Biodiversity, GRI 305: Emissions, GRI 306: Effluents and Waste, GRI 307:  
447 Environmental Compliance, GRI 308: Supplier Environmental Assessment, GRI 401: Employment,  
448 GRI 402: Labor/Management Relations, GRI 403: Occupational Health and Safety, GRI 405:  
449 Diversity and Equal Opportunity, GRI 407: Freedom of Association and Collective Bargaining,  
450 GRI 410: Security Practices, GRI 412: Human Rights Assessment, GRI 413: Local Communities,  
451 GRI 414: Supplier Social Assessment, GRI 415: Public Policy, GRI 418: Customer Privacy, and  
452 GRI 419: Socioeconomic Compliance without re-exposure being required.

453 Session 1.6

454 **Decision 2016.038** The GSSB resolved to approve the final revised content of exposed GRI  
455 101: Foundation with the changes noted in this summary without re-exposure being required.

456 Session 1.7

457 **Decision 2016.039** The GSSB resolved to approve the final revised content of exposed GRI  
458 102: General Disclosures with the changes noted in this summary without re-exposure being  
459 required.



460 Session 1.8

461 **Decision 2016.040** The GSSB resolved to approve the final revised content of exposed GRI  
462 103: Management Approach with the changes noted in this summary without re-exposure being  
463 required.

464 Session 1.9

465 **Decision 2016.041** The GSSB resolved to approve the final revised content of exposed GRI  
466 Standards Glossary with the changes noted in this summary without re-exposure being required.

## 467 **ACTIONS**

### 468 **Standards Division**

469 Session 1.2

- 470 • Update the numbering of the Universal Standards to: GRI 101: Foundation, GRI 102:  
471 General Disclosures, and GRI 103: Management Approach;
- 472 • Revise the use of 'sustainability topic' and change the wording to 'topic' or 'economic,  
473 environmental, and/or social topic';
- 474 • Update the numbering of the Universal Standards in the infographic in the GRI Standards'  
475 introduction content;
- 476 • Remove 'financial' from the boilerplate text in the Background Context section of all  
477 Economic standards;
- 478 • Replace 'elicit' with 'can provide' in the boilerplate text in all Background context  
479 sections of the topic-specific Standards;
- 480 • Implement the proposed revised wording in the Introduction content for all Standards  
481 ([see slide 16](#)).

482 Session 1.3

483 *GRI 202: Market Presence*

- 484 • Implement agreed overarching changes in the Introduction section;
- 485 • Delete 'local investment' from line 113.

486  
487 *GRI 404: Training and Education*

- 488 • Implement agreed overarching changes in the Introduction section;
- 489 • Delete the definitions of 'lifelong learning' and 'skills management' from the Glossary;
- 490 • Retitle Disclosure 404-2 (line 174) so that it is consistent with the individual disclosure  
491 items (a and b);
- 492 • Adjust Background guidance accordingly (lines 90-91 and 191).

493 *GRI 406: Non-discrimination*

- 494 • Implement agreed overarching changes in the Introduction section;
- 495 • Incorporate the definition of 'incident' into guidance and add 'grievance mechanisms' to  
496 the end of this definition.

497  
498 *GRI 411: Rights of Indigenous Peoples*

- 499 • Implement agreed overarching changes in the Introduction section;
- 500 • Incorporate the definition of 'incident' into guidance and add 'grievance mechanisms' to  
501 the end of this definition;



- 502 • Revise the definition of Indigenous Peoples in the ‘Background context’ section to align  
503 with the definition in ILO Convention 169 (all in one paragraph);  
504 • Update the reference/ footnote to be clear this is the exact definition from ILO  
505 Convention 169

506 Session 1.4

507 *GRI 416: Customer Health and Safety*

- 508 • Implement agreed overarching changes in the Introduction section;  
509 • Remove the definition of non-compliance from the guidance section in lines 165-166.

510 *GRI 417: Marketing and Labelling*

- 511 • Implement agreed overarching changes in the Introduction section;  
512 • Remove the definition of non-compliance from the guidance section in lines 158-159 and  
513 lines 185-186.

514 *GRI 205: Anti-Corruption*

- 515 • Implement agreed overarching changes in the Introduction section;  
516 • Revise the text in lines 146-148 to make it clear that this definition relates to this  
517 Standard specifically: “In the context of this GRI Standard, the term ‘business partners’  
518 includes, among others ...”

519 *GRI 408: Child Labor*

- 520 • Implement agreed overarching changes in the Introduction section;  
521 • Revert guidance text from the exposure drafts – as outlined in the separate handout  
522 provided to GSSB members;  
523 • Update wording in line 112-114 to read ‘Due diligence is expected of an organization in  
524 order to prevent the use of child labor within its activities’.

525 *GRI 409: Forced or Compulsory Labor*

- 526 • Implement agreed overarching changes in the Introduction section;  
527 • Update wording in line 118-120 to read ‘Due diligence is expected of an organization in  
528 order to prevent and combat all forms of forced or compulsory labor within its  
529 activities’.

530 Session 1.6

531 *GRI 101: Foundation*

- 532 • Implement agreed overarching changes in the Introduction content, including infographic,  
533 and renumbering of Universal Standards;  
534 • Renumber this standard to be GRI 101;  
535 • Revise the Stakeholder definition lines 718-727 to include ‘NGOs’ and to take out  
536 ‘within’;  
537 • In Scope section (p. 3), change ‘sustainability topics’ to ‘economic, environmental and/or  
538 social topics’;  
539 • Add agreed upon paragraph in the Introduction section of GRI 101 line 31 (see p. 10)  
540 and in the intro to Section 3;  
541 • Revise ‘sustainability subject’ to ‘economic, environmental, and/or social subject’ in line  
542 738;

- 543 • Replace ‘specific sustainability information’ for ‘specific information’ everywhere it is
- 544 used;
- 545 • Amend lines 186-200 on thresholds as discussed (see pp. 10-11);
- 546 • Introduce headings before lines 27-31 and 32-33 (e.g., ‘Using the GRI Standards for
- 547 preparing an in accordance report’ and ‘Using selected GRI Standards or parts of their
- 548 content’);
- 549 • Take out ‘sustainability’ from line 547.

550 Session 1.7

551 *GRI 102: General Disclosures*

- 552 • Implement agreed overarching changes in the Introduction section (including
- 553 renumbering this standard from 120 to 102);
- 554 • Renumber this standard to be GRI 102;
- 555 • Downgrade reporting requirement 2.2 (lines 236-241) into a reporting recommendation;
- 556 • Revise the text on lines 291-293 on business partners to say “In the context of this GRI
- 557 Standard, the term ‘business partners’ includes, among others ...” and add the reference
- 558 to the UN Guiding Principles

559 Session 1.8

560 *GRI 103: Management Approach*

- 561 • Implement agreed overarching changes in the Introduction section;
- 562 • Renumber this standard to be GRI 103;
- 563 • Update lines 167-168 around examples of ‘business relationships’ to read: In the context
- 564 of this GRI Standard, an organization’s business relationships can refer to relationships
- 565 with business partners, entities in its value chain, and any other non-State or State entity
- 566 directly linked to its business operations, products or services.’;

567 Session 1.9

568 *GRI Standards Glossary of Terms*

- 570 a) Revise the ‘stakeholders’ definition lines 591-601 to include ‘NGOs and other civil
- 571 society organizations’ and to take out ‘within’;
- 572 b) Revise the ‘indigenous peoples’ definition lines 317-327 to align with the ILO definition
- 573 and update footnote;
- 574 c) Delete the ‘incident’ definition lines 307- 312 from the Glossary;
- 575 d) Replace ‘sustainability subject’ with ‘economic, environmental, and/or social subject’ in
- 576 the Topic definition line 665;
- 577 e) Delete the ‘lifelong learning’ definition lines 345 - 347 from the Glossary;
- 578 f) Delete the ‘skills management’ definition lines 385 – 387 from the Glossary.

## 579 List of private sessions

580 The following private session were held during Day 2 of the meeting. Private sessions are held

581 for background briefing and administrative matters. No formal decisions are made during these

582 sessions.

- 583 • Session 2.1: Background briefings
- 584 ○ GRI Update

- 585 ○ Governance Update
- 586 ○ Sustainability reporting landscape
- 587 ○ Guidelines inbox process
- 588 ○ Reflection on GSSB Process
- 589 ○ Roll-out of the GRI Standards

DRAFT