



Barbara Strozziiaan 336  
1083 HN Amsterdam  
The Netherlands  
[gssbsecretariat@globalreporting.org](mailto:gssbsecretariat@globalreporting.org)

# GSSB summary of the virtual meeting held on 25-26 March 2019

| *Approved by the GSSB on 25 June 2019*

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## 3 Participants

4 Present:

Name	Constituency
<b>Corli le Roux</b>	Mediating institution
<b>Evan Harvey</b>	Investment institution
<b>Gustavo Sinner</b>	Mediating institution
<b>Jennifer Princing</b>	Business enterprise
<b>Judy Kuszewski</b>	Chair
<b>Kent Swift</b>	Civil society organization
<b>Kirsten Margrethe Hovi</b>	Business enterprise
<b>Loredana Carta</b>	Labor
<b>Michel Washer</b>	Business enterprise
<b>Peter Colley</b>	Labor
<b>Robyn Leeson</b>	Vice-chair
<b>Tony Mo (present from session 1.7 on day 1)</b>	Civil society organization
<b>Vincent Kong (present on day 2)</b>	Business enterprise

5 Apologies:

Name	Constituency
<b>Julia Wilson</b>	Business enterprise
<b>Rama Krishnan Venkateswaran</b>	Investment institution

6 In attendance:

Name	Constituency
<b>Bastian Buck</b>	Chief of Standards, Standards Division
<b>Gillian Balaban</b>	Assistant, Standards Division
<b>Laura Espinach</b>	Senior Manager, Standards Division
<b>Madere Olivar</b>	Senior Manager Sector Program, Standards Division
<b>Mia D'Adhemar</b>	Manager, Standards Division
<b>Sarah-Jayne Dominic</b>	Senior Manager, Standards Division

## 7 List of abbreviations

GRI	Global Reporting Initiative	GSSB	Global Sustainability Standards Board
PWG	Project Working Group	SC	Stakeholder Council
SD	Standards Division	SME	Small and Medium Enterprise
TC	Technical Committee	TCFD	Task Force on Climate-related Disclosure

## 8 Decisions and action items

### 9 *Decisions*

10 **GSSB Decision 2019.08** The GSSB resolved to approve [Item 01 – Draft summary of the GSSB](#)  
 11 [meeting held on 7 February 2019](#).

12 **GSSB Decision 2019.09** The GSSB resolved to approve [Item 04 - Exposure draft of GRI 306:](#)  
 13 [Waste](#).

14 **GSSB Decision 2019.10** The GSSB resolved to approve [Item 05 – Project Proposal for an Oil,](#)  
 15 [Gas, and Coal Sector Standard](#).

16 **GSSB Decision 2019.11** The GSSB resolved to approve [Item 08 - Project Proposal for the Review](#)  
 17 [of GRI's Universal Standards](#).

### 18 *Action items*

GSSB	
Session 1.4	<ul style="list-style-type: none"> <li>GSSB members to provide the SD with contacts that can be approached to participate in the public comment.</li> </ul>
Session 1.5	<ul style="list-style-type: none"> <li>GSSB members to participate in an electronic vote on the agriculture project proposal in April 2019.</li> </ul>
Sessions 1.6 and 1.7	<ul style="list-style-type: none"> <li>GSSB members to send any further comments on the proposed set of human rights disclosures to the SD by email by 19 April 2019.</li> </ul>
Session 2.2	<ul style="list-style-type: none"> <li>GSSB members to review survey questions and send their feedback to the SD by 26 April 2019.</li> </ul>
Session 2.5	<ul style="list-style-type: none"> <li>GSSB members to participate in an electronic vote on the exposure draft of the GSSB work program 2019-2021 in April 2019.</li> </ul>
Standards Division	
Session 1.3	<ul style="list-style-type: none"> <li>SD to aggregate and analyze the public comments received and share with the Technical Committee (TC) for their consideration.</li> <li>SD to present the analysis of the public comments and the TC responses to these at the GSSB meeting on 27 June 2019, and present any updates to the project timeline going forward.</li> </ul>
Session 1.4	<ul style="list-style-type: none"> <li>SD to format the draft Standard, including underlining of terms, and prepare and launch the public comment period.</li> </ul>
Session 1.5	<ul style="list-style-type: none"> <li>SD to roll out call for nominations for the Project Working Group (PWG) for the oil, gas, and coal project between 4 April and 4 May 2019, and for the agriculture project in June 2019.</li> </ul>

	<ul style="list-style-type: none"> <li>• SD to investigate and report to the GSSB on the availability of usage data for G4 Sector Supplements.</li> <li>• SD to present the oil, gas, and coal PWG membership proposal to the GSSB for approval at its meeting on 27 June 2019.</li> </ul>
Sessions 1.6 and 1.7	<ul style="list-style-type: none"> <li>• SD to approach the Stakeholder Council (SC) for clarification on their feedback on mandating the proposed set of human rights disclosures for all organizations.</li> <li>• SD to develop mock-ups of the different scenarios to include the proposed set of human rights disclosures in the universal Standards and present to the GSSB for discussion.</li> <li>• SD to develop criteria to identify topics for the development of topic-specific Standards and present to the GSSB for review.</li> </ul>
Session 2.2	<ul style="list-style-type: none"> <li>• SD to share draft of survey questions with the GSSB for their review in the week of 15-19 April.</li> <li>• SD to present updates on the timeline, status, and findings of the project at the GSSB meeting on 27 June 2019.</li> </ul>
Session 2.5	<ul style="list-style-type: none"> <li>• SD to draft GSSB work plan for 2019-2021 and share with the GSSB for electronic approval, before publishing for public comment.</li> <li>• SD to review if spills and leaks can be subsumed under the previously prepared project proposal on emergency preparedness, and to present the proposal to the GSSB for discussion at its in-person meeting on 24-25 September 2019.</li> </ul>

## 19 Day I – Monday, 25 March 2019

### 20 Session I: Welcome

21 GSSB Chair Judy Kuszewski (henceforth the Chair) welcomed the GSSB and attending GRI  
22 Secretariat staff and presented an overview of the meeting agenda.

23 The GSSB was presented with [Item 01 – Draft summary of the GSSB meeting held on 7 February](#)  
24 [2019](#) for approval.

25 No comments were raised and the decision to approve Item 01 was deferred to a later session  
26 awaiting a quorum.

### 27 Session 1.2: General update Standards 28 Division

29 The GSSB was presented with general updates from the Standards Division (SD), including the  
30 planned timeline for projects underway.

31 The GSSB was informed about [Item 02 – Stakeholder Council response to the GSSB’s Sector](#)  
32 [Standard Proposals and Proposal for Review of Universal Standards](#) and [Item 03 – 2018 SC](#)  
33 [Recommendations to the GSSB](#) to be discussed during later sessions.

## 34 Session I.3: Update – Tax and payments 35 to governments disclosures

36 The SD presented an update to the GSSB on its activities and outreach during the public comment  
37 period for the draft Standard on tax and payments to governments, which closed on 15 March 2019.

38 The SD has received 85 submissions signed off directly by more than 110 organizations. The majority  
39 of these organizations were investment institutions (55%), followed by civil society organizations  
40 (12%), labor (9%), businesses (9%), mediating institutions (4%), and others (11%). The SD will publish  
41 all public comments received on its website.

42 A few additional submissions were received after the deadline. The SD will provide these  
43 submissions to the Technical Committee (TC) and the GSSB with a clear label informing they were  
44 received after the deadline. The SD will also aggregate and anonymize feedback received during the  
45 webinars and consultation sessions and present it to the TC for their information.

### **Actions:**

- 46 • SD to aggregate and analyze the public comments received and share with the Technical  
47 Committee (TC) for their consideration.
- 48 • SD to present the analysis of the public comments and the TC responses to these at the GSSB  
49 meeting on 27 June 2019, and present any updates to the project timeline going forward.

## 50 Session I.4: Update – Review of GRI 51 waste disclosures

The GSSB was presented with [Item 04 - Exposure draft of GRI 306: Waste](#) for approval.

GSSB sponsor on the project Michel Washer, reflected on the draft development process, and highlighted the importance of the process flow included in the draft Standard, noting this could serve as useful reference for application to other Standards going forward.

GSSB members expressed their support for the draft Standard, mentioning that it addresses the needs of large organizations as well as small and medium-sized enterprises (SMEs).

A concern was raised about the concept of due diligence used in the draft Standard, which might be confusing to new reporters, and the underlining of terms. It was also mentioned that relative figures (i.e., percentages) might be useful in Disclosure 306-3. However, the Project Working Group

(PWG) decided it was difficult to determine a common denominator for relative figures on waste. Reporting organizations can disclose their targets in percentages if this is most appropriate to them.

The SD responded to other feedback provided by GSSB members and explained that the decision to not emphasize a specific material classification or waste stream initiative was to ensure wider applicability of the Standard across different sectors and in the context of both current as well as possible future initiatives.

The SD presented an outline of the planned public comment period on the draft Standard proposed to be held between May and July 2019 and requested the GSSB to provide any contacts that could be approached to participate.

No further comments were raised and the decision to approve Item 04 for public comment was deferred to a later session awaiting a quorum.

**Actions:**

- 52 • SD to format the draft Standard, including underlining of terms, and prepare and launch the  
53 public comment period.
- 54 • GSSB members to provide the SD with contacts that can be approached to participate in the  
55 public comment.

## 56 Session 1.5: Update – Sector Program

57 The SD presented an overview of the timelines for the proposed Sector Program projects. The  
58 approval and timeline for the agriculture project has been adjusted to ensure the smooth delivery of  
59 the oil, gas, and coal project. The textiles and apparel, and mining projects will be reintroduced for  
60 approval when capacity allows in 2020.

61 GSSB members requested clarification on the relationship between the Sector Standards and the G4  
62 Sector Supplements, and between the Sector Standards and the GRI Standards. A GSSB member  
63 noted that the G4 Sector Supplements are still in use and contain contents of value that should be  
64 carried forward within the Sector Program. Another GSSB member requested data to better  
65 understand the current use of G4 Sector Supplements.

66 The SD confirmed that the Sector Standards will carry the same level of authority as the GRI  
67 Standards. Sector Standards will represent an authoritative pronouncement on issues material to a  
68 sector. The development of Sector Standards will follow Due Process Protocol and may confer a  
69 requirement on reporters; however, the focus of a Sector Standard will be issues and descriptions  
70 rather than disclosures.

71 The SD also clarified that Sector Standards will supersede existing G4 Sector Supplements, and that  
72 the G4 contents not superseded by Sector Standards should be left in place.

73 A GSSB member requested clarification on Sector Standard industry classifications. The SD clarified  
74 that a comparison of industry classification systems was discussed at an earlier GSSB meeting. The  
75 existing classification systems were found to be inconsistent and not fit for purpose. The Sector  
76 Standards will instead include a key that links to external classification systems.

## 77 *Oil, Gas, and Coal Sector Standard*

78 The GSSB was presented with [Item 05 – Project Proposal for an Oil, Gas, and Coal Sector Standard](#)  
79 for approval, and [Item 02 - Stakeholder Council response to the GSSB’s Sector Standard Proposals](#)  
80 [and Proposal for Review of Universal Standards](#) for discussion.

## 81 Project proposal

82 GSSB members requested clarification on the inclusion of coal in the project name. It was  
83 recommended that the rationale for the inclusion of coal be clearly described in the proposal  
84 because this is not a common grouping and because the technologies for the mining sector differ  
85 from those of the oil and gas sector.

86 The SD explained that a particular industry may link to multiple Sector Standards, for example, the  
87 coal industry, may link to Mining as well as Oil, Gas, and Coal Sector Standards.

88 A GSSB member commented that all projects within the Sector Program are likely to have  
89 differences of opinion on which types of business belong together within a Sector Standard, but that  
90 it is important to move forward on these projects. It was acknowledged that representation from  
91 industry associations could assist with defining the boundary of Sector Standards, and that if a  
92 reporter needs to use more than one Sector Standard, this should be clearly communicated.

93 A GSSB member raised a question whether the International Council on Mining & Metals (ICMM) is  
94 also to be involved in this project as it pertains to coal; however, another member mentioned that  
95 coal is not a primary focus of the ICMM.

96 The SD informed the GSSB on feedback received on the proposal from the GRI Board and the  
97 Stakeholder Council (SC), and the changes that have been implemented or taken under advisement.

98 No further comments were raised and the decision to approve Item 05 was deferred to a later  
99 session awaiting a quorum.

## 100 Terms of reference for project working group

101 The GSSB was presented with [Item 06 – Terms of Reference: GRI Project Working Group for the](#)  
102 [Oil, Gas, and Coal Sector Standard](#), for GSSB discussion.

103 GSSB members recommended including greater representation from the business enterprise  
104 constituency. It was also mentioned that industry associations could provide an aggregated  
105 perspective for the business enterprise constituency. The SD proposed 40% business enterprise  
106 representation for the oil, gas, and coal project.

107 A GSSB member suggested that representation from BHP, which has involvement in oil, gas, and coal  
108 operations, be included in the PWG. The GSSB was requested to send the SD any further  
109 suggestions for potential PWG membership.

110 GSSB members also proposed an amendment to the Terms of Reference to include standard setters  
111 in the PWG composition. The SD will take this under advisement.

### **Actions:**

- 112 • SD to roll out call for nominations for the Project Working Group (PWG) for the oil, gas, and  
113 coal project between 4 April and 4 May 2019, and for the agriculture project in June 2019.
- 114 • SD to investigate and report to the GSSB on the availability of usage data for G4 Sector  
115 Supplements.



- 116 • SD to present the oil, gas, and coal PWG membership proposal to the GSSB for approval at  
117 its meeting on 27 June 2019.  
118 • GSSB members to participate in an electronic vote on the agriculture project proposal in April  
119 2019.

## 120 Sessions 1.6 and 1.7: Review 121 recommendations of the Human Rights 122 Technical Committee

123 The GSSB was presented with [Item 07 - Recommendations of the Human Rights Technical](#)  
124 [Committee](#) for discussion.

### 125 Proposed set of human rights disclosures

126 Former GSSB member Dwight Justice, now a member on the TC on Human Rights Disclosure,  
127 presented the motivation for the TC's recommendation to make the proposed set of human rights  
128 disclosures mandatory for all organizations.

129 Mandating these disclosures will have implications for all three universal Standards: *GRI 101*, *102*, and  
130 *103*. As a next step, the SD proposed a review of the universal Standards aimed at incorporating  
131 these recommendations as well as other changes deemed appropriate by the GSSB.

132 Some GSSB members expressed concerns about mandating these disclosures for all organizations. It  
133 was also mentioned that this might be perceived as a shift in the GRI framework to overstating the  
134 importance of reporting on human rights as compared to environmental and other social issues.

135 At the same time, GSSB members acknowledged that the current state of underreporting on social  
136 topics calls for mandating some level of human rights disclosures. A hybrid approach was suggested  
137 by some members, which would look at having a mandatory basic level of disclosure, with more  
138 detail required if human rights are material (e.g., in the topic-specific Standards).

139 The GSSB requested more clarity on how these disclosures could be included in the universal  
140 Standards, including overlaps with other disclosures and implications for other parts of the  
141 Standards, to be able to make an informed decision.

142 The GSSB also requested clarity on the Stakeholder Council (SC) feedback: “there is not agreement  
143 ... making human rights disclosures mandatory for all reporting organizations, regardless  
144 materiality”.

### 145 Recommendations on revising the Reporting Principles

146 GSSB members discussed whether the concept of materiality used in the Standards needed revision  
147 or whether the focus should be on education on the concept.

148 A concern was raised whether the universal Standards should be opened up for review given the  
149 GSSB's current priorities and their time frame; however, it was pointed out that the GSSB

150 recognized this as a priority when mandating the TC on Human Rights Disclosure to give these  
151 recommendations.

152 The discussion was parked till the session on universal Standards (see [Session 2.2](#)).

### 153 Recommendations on the development of topic-specific Standards

154 The SD proposed to develop criteria to determine topics that need topic-specific Standards, and to  
155 bring these criteria back to the GSSB for discussion. Once agreed on by the GSSB, the criteria will  
156 be used to recommend whether existing human rights related topics should be revised, deleted, or  
157 converted into guidance, and whether new topics should be added.

#### 158 **Actions:**

- 159 • GSSB members to send any further comments on the proposed set of human rights  
160 disclosures to the SD by email by 19 April 2019.
- 161 • SD to approach the Stakeholder Council (SC) for clarification on their feedback on mandating  
162 the proposed set of human rights disclosures for all organizations.
- 163 • SD to develop mock-ups of the different scenarios to include the proposed set of human rights  
164 disclosures in the universal Standards and present to the GSSB for discussion.
- 165 • SD to develop criteria to identify topics for the development of topic-specific Standards and  
166 present to the GSSB for review.

## 167 Session 1.8: Universal Standards project 168 proposal

169 The discussion on the universal Standards review was deferred to [Session 2.2](#) on day 2.

170 The Chair called for a vote on the pending approval decisions in the presence of a quorum.

171 **GSSB Decision 2019.08** The GSSB resolved to approve [Item 01 – Draft summary of the GSSB](#)  
172 [meeting held on 7 February 2019](#).

173 **GSSB Decision 2019.09** The GSSB resolved to approve [Item 04 - Exposure draft of GRI 306:](#)  
174 [Waste](#).

175 **GSSB Decision 2019.10** The GSSB resolved to approve [Item 05 – Project Proposal for an Oil,](#)  
176 [Gas, and Coal Sector Standard](#).

## 177 Session 1.9: Summary and close of day 1

178 The Chair gave a summary of day 1 and closed the meeting at 16.40 Central European Time (CET).

## 179 Day 2 – Tuesday, 26 March 2019

## 180 Session 2.1: Welcome

181 The Chair welcomed everyone to the meeting and reviewed the agenda for day 2.

## 182 Session 2.2: Universal Standards project 183 proposal

184 The GSSB was presented with [Item 08 - Project Proposal for the Review of GRI's Universal](#)  
185 [Standards](#) for approval, and [Item 02 - Stakeholder Council response to the GSSB's Sector Standard](#)  
186 [Proposals and Proposal for Review of Universal Standards](#) for discussion.

187 The SD presented the GSSB with the objectives and scope of the project for the review of universal  
188 Standards, along with an overview of the proposed work streams.

189 It was suggested that the review of in accordance options as well as Reporting Principles be included  
190 within the project scope. GSSB members asked for more user research to inform further GSSB  
191 discussion in relation to this review.

192 The SD presented the planned approach for gathering evidence for each of the proposed work  
193 streams. The approach makes use of diverse methods, including report reviews, a survey, and  
194 follow-up interviews, workshops and forums.

195 The survey will be open to everyone and will seek to gather tailored input from all GRI  
196 constituencies. The survey will be sent out to the SD's existing contact base. The SD requested the  
197 GSSB to send any further suggestions for stakeholders and contacts that could be engaged.

198 The SD presented a timeline for the review of human rights related disclosures and universal  
199 Standards, and requested the GSSB for volunteers to form a subcommittee for the universal  
200 Standards project.

201 There was no specific feedback from the Stakeholder Council (SC) on the universal Standards  
202 project.

203 **GSSB Decision 2019.11** The GSSB resolved to approve [Item 08 - Project Proposal for the Review](#)  
204 [of GRI's Universal Standards](#).

### 205 **Actions:**

- 206 • SD to share draft of survey questions with the GSSB for their review in the week of 15-19  
207 April.
- 208 • SD to present updates on the timeline, status, and findings of the project at the GSSB meeting  
209 on 27 June 2019.
- 210 • GSSB members to review survey questions and send their feedback to the SD by 26 April  
211 2019.

## 212 Session 2.3: Private session

213 This was a private session.

## 214 Session 2.4: Private session

215 This was a private session.

## 216 Session 2.5: GSSB work program

217 The SD presented an overview of the GSSB work program for 2019-2021. At the current SD  
218 capacity, the first opportunity to take on new projects will be in 2020. The work program will be  
219 reviewed on a yearly basis to consider any changes in resource capacity.

### 220 Review of pending projects

221 The SD presented the list of pending projects to the GSSB.

222 GSSB members agreed with the SD's proposal to first undertake projects made necessary by knock-  
223 on effects from other Standards review projects.

224 It was suggested that the review of economic performance Standards should be taken up in a  
225 broader context, similar to the human rights related disclosures, and that feedback should be invited  
226 during public consultation on what stakeholders would like to see the GSSB do in this space.

227 A GSSB member suggested that spills and leaks should be subsumed under the broader topic of  
228 emergency preparedness, which includes accidents, emergencies, and crisis management; such a  
229 Standard would be applicable to a wider range of sectors.

### 230 Review of priority topics

231 The SD presented the list of priority topics for GSSB consideration.

232 The GSSB deemed both biodiversity and data privacy as priority topics to pursue. It was decided to  
233 invite feedback during public consultation on which of these priority topics stakeholders would like  
234 the GSSB to pursue first.

### 235 Sector Program scale up

236 The SD presented the Priority I sectors for the Sector Program to the GSSB and discussed the  
237 envisioned scale-up of the program.

238 Given current resource capacity, it was decided that the SD should focus on the following four  
239 sectors: oil, gas, and coal; agriculture; textiles and apparel; and mining, and review which Priority I  
240 sectors to take up next in 2020.

241 Stakeholder Council recommendations to the GSSB

242 The GSSB discussed the specific recommendations of the Stakeholder Council (SC) for the GSSB  
243 work program, presented in [Item 03 - 2018 SC Recommendations to the GSSB](#).

244 **Alignment with Task Force on Climate-related Financial Disclosures (TCFD):** The SD's  
245 ongoing work on the Corporate Reporting Dialogue (CRD) is already exploring alignment between  
246 different reporting frameworks on the recommendations of the TCFD. The SD aims to publish a  
247 summary of its findings under the umbrella of this program in Q3 2019.

248 **Financial resources sector-based standards:** The banking sector is part of the SD's list of  
249 Priority I sectors for the Sector Program. This will serve as an opportunity to widen the scope of  
250 the discussion to financial services once work begins to develop a Sector Standard for banking.

251 **Standards for green sustainability bonds:** The GSSB is not looking to engage on the topic at  
252 the program level, given its current priorities.

253 **Actions:**

- 254 • SD to draft GSSB work plan for 2019-2021 and share with the GSSB for electronic approval,  
255 before publishing for public comment.
- 256 • SD to review if spills and leaks can be subsumed under the previously prepared project  
257 proposal on emergency preparedness, and to present the proposal to the GSSB for discussion  
258 at its in-person meeting on 24-25 September 2019.
- 259 • GSSB members to participate in an electronic vote on the exposure draft of the GSSB work  
260 program 2019-2021 in April 2019.

261 **Session 2.6: Any other business / Summary**  
262 **and close of day 2**

263 No other business was raised. The Chair summarized the discussions of day 2 and closed the  
264 meeting at 14.30 CET.