



GSSB Global
Sustainability
Standards Board

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Item 01 – Draft summary of the GSSB meeting held on 24-25 September 2019

For GSSB approval

Date	7 November 2019
Meeting	21 November 2019
Description	This document presents the summary of the in-person meeting of the Global Sustainability Standards Board (GSSB) held on 24-25 September 2019.

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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2 Participants

3 Present:

Name	Constituency
Corli le Roux	Mediating institution
Evan Harvey	Investment institution
Gustavo Sinner	Mediating institution
Jennifer Princing	Business enterprise
Judy Kuszewski	Chair
Kent Swift	Civil society organization
Kirsten Margrethe Hovi	Business enterprise
Loredana Carta	Labor
Michel Washer (attended online)	Business enterprise
Peter Colley	Labor
Rama Krishnan Venkateswaran	Investment institution
Robyn Leeson	Vice-Chair
Tung-Li (Tony) Mo	Civil society organization
Vincent Kong	Business enterprise

4 Apologies:

Name	Constituency
Julia Wilson	Business enterprise

5 In attendance:

Name	Position
Bastian Buck	Chief of Standards, Standards Division
Gillian Balaban	Assistant, Standards Division
Mia d'Adhemar	Senior Manager, Standards Division
Laura Espinach	Senior Manager, Standards Division
Sarah-Jayne Dominic	Senior Manager, Standards Division

6 List of abbreviations

GRI	Global Reporting Initiative
GSSB	Global Sustainability Standards Board
PWG	Project Working Group
SD	Standards Division
TC	Technical Committee

7 Decisions and action items

8 *Decisions*

9 **GSSB Decision 2019.14** The GSSB resolved to approve [Item 01 – Draft summary of the GSSB](#)
10 [meeting held on 27 June 2019](#).

11 **GSSB Decision 2019.15** The GSSB resolved to approve [Item 03 – Summary of GSSB approval for](#)
12 [the proposed project working group composition of the oil, gas, and coal Sector Standard](#).

13 **GSSB Decision 2019.16** The GSSB resolved to approve [Item 04 – Final version of GRI 207: Tax](#)
14 [2019](#) with the effective date of 1 January 2021.

15 **GSSB Decision 2019.17** The GSSB resolved to issue [Item 04 – Final version of GRI 207: Tax 2019](#)
16 without re-exposure.

17 *Action items*

GSSB	
Session 1.2	<ul style="list-style-type: none"> GSSB to send any feedback on Item 05 – Draft GSSB basis for conclusions for GRI 207: Tax 2019 to the SD by email.
Session 2.4	<ul style="list-style-type: none"> GSSB to provide their comments on the draft GSSB Work Program 2019-2022.
Standards Division	
Session 1.1	<ul style="list-style-type: none"> SD to follow up with stakeholders on their submissions.
Session 1.2	<ul style="list-style-type: none"> SD to finalize the basis for conclusions for <i>GRI 207: Tax 2019</i> and prepare for launch of the final Standard.
Session 1.4	<ul style="list-style-type: none"> SD to implement the proposed recommendations for incorporating human rights and due diligence disclosures in the GRI Standards, taking GSSB feedback under advisement.
Session 1.5	<ul style="list-style-type: none"> SD to review and, where agreed, implement the recommendations for revising the GRI Reporting Principles, taking GSSB feedback under advisement. SD to develop guidance to explain GRI's approach to materiality in relation to materiality approaches used by other reporting frameworks. SD to develop guidance and review the wording for the new Reporting Principles, taking GSSB feedback under advisement.

Session 1.6	<ul style="list-style-type: none"> • SD to review the wording of the revised <i>GRI 103</i> disclosures and to develop guidance, taking GSSB feedback under advisement. • SD to assess the implications of the revised <i>GRI 103</i> disclosures for all topic-specific Standards, and to explore further groupings of disclosures.
Session 2.2	<ul style="list-style-type: none"> • SD to reassess the disclosures to be removed from <i>GRI 102</i> following GSSB feedback. • SD to organize an expert group to assess the requirements in Disclosures 102-8 and 102-41. • SD to contact governance experts to assess the need for any significant changes to the governance-related disclosures: Disclosures 102-18R to 102-39R. • SD to review the wording of the revised <i>GRI 102</i> disclosures and to develop guidance, taking GSSB feedback under advisement.
Session 2.3	<ul style="list-style-type: none"> • SD to take GSSB feedback on revisions to the GRI reporting model under advisement, and to assess the proposed reasons for omissions against the required disclosures in <i>GRI 102</i>.
Session 2.4	<ul style="list-style-type: none"> • SD to share draft GSSB Work Program 2019-2022 with the GSSB for their review. • SD to set up the public comment period for the draft GSSB Work Program 2019-2022 for mid-October, and to approach the GRI Board and Stakeholder Council for feedback.

18 Day I – Tuesday, 24 September 2019

19 Session I.I: Welcome

20 GSSB Chair Judy Kuszewski (henceforth the Chair) welcomed the GSSB and presented an overview
21 of the meeting agenda.

22 Meeting summary

23 The GSSB was presented with [Item 01 – Draft summary of the GSSB meeting held on 27 June 2019](#)
24 for approval.

25 No objections or remarks were raised.

26 **GSSB Decision 2019.14** The GSSB resolved to approve [Item 01 – Draft summary of the GSSB](#)
27 [meeting held on 27 June 2019](#).

28 Project updates

29 The SD provided the GSSB with a brief update on the public comment period completed for the
30 [exposure draft of GRI 306: Waste](#). The SD is working with the project working group to review this
31 feedback and determine changes to be implemented to the exposure draft.

32 The GSSB was also presented with the [Standards Division Project Overview](#) schedule, which will be
33 regularly reviewed to communicate the most up-to-date project timelines.

34 The GSSB was presented with [Item 03 – Summary of GSSB approval for the proposed project
35 working group composition of the oil, gas, and coal Sector Standard](#), to confirm the GSSB decision
36 from its meeting on 27 June 2019, where due to technical difficulties some votes could not be
37 recorded.

38 **GSSB Decision 2019.15** The GSSB resolved to approve [Item 03 – Summary of GSSB approval for
39 the proposed project working group composition of the oil, gas, and coal Sector Standard](#).

40 Stakeholder submissions

41 The GSSB was presented with [Item 02 – Stakeholder submissions](#) for information.

42 The SD received two issues from stakeholders for consideration: one on including the topic of
43 animal welfare in the GRI Standards, and the other in relation to concerns about the grouping of oil
44 and gas with coal into one Sector Standard.

45 It was acknowledged that animal welfare is an area that currently presents a gap in the GRI
46 Standards. Animal welfare could potentially be addressed in a standalone topic-specific Standard. The
47 SD also expects the topic of animal welfare to feature in a variety of sectors under the work of the
48 Sector Program.

49 The decision to combine oil, gas, and coal into one Sector Standard has been deliberated by the SD
50 previously. It is acknowledged that there are differences in the way the two sectors operate. The SD
51 will raise this issue for consideration with the project working group and present its findings to the
52 GSSB. The decision to combine the two sectors will be revisited as the project nears the public
53 comment period.

Actions:

- 54
- SD to follow up with stakeholders on their submissions.

55 GSSB meeting dates

56 The GSSB was presented with a schedule for proposed meeting dates for 2019-2020. GSSB
57 members were requested to confirm their availability for these dates on Day 2 of the meeting.

58 Session 1.2: Approval of GRI 207: Tax 59 2019

60 The GSSB was presented with [Item 04 – Final version of GRI 207: Tax 2019](#) for approval, and [Item
61 05 – Draft GSSB basis for conclusions for GRI 207: Tax 2019](#) for discussion.

62 The SD presented an overview of the development process of the Standard, and summarized the
63 content included in each of the disclosures, including the changes implemented to the exposure draft
64 following the public comment period.

65 The issue of timing for the disclosure of country-by-country information was highlighted. Currently,
66 it is common practice for organizations to complete their tax reporting over a longer time frame
67 than their sustainability reporting; this misalignment could present a challenge for reporting
68 organizations in the near term. Appropriate changes have been made to the disclosure to address
69 this challenge and increase the level of flexibility organizations have in relation to the time period
70 covered by the country-by-country information they disclose.

71 A GSSB member requested information on whether the SD received feedback from tax
72 administration authorities and other financial reporting standard setters, and whether the issue of
73 timing would be a challenge for the requirement to report the link between the tax strategy and the
74 social and economic impacts of the organization. The SD mentioned its engagement with regulators
75 during the field test and explained that no strong concerns were raised in relation to timing for
76 reporting management approach disclosures either during the field test or the public comment
77 period.

78 The GSSB requested clarification on what is required in relation to reporting on tax-related political
79 contributions. The SD clarified that *GRI 207* does not require the reporting of political contributions,
80 as there is no viable way to reasonably identify which part of these contributions is attributable to
81 tax.

82 Some other concerns were raised in relation to the burden imposed by country-by-country
83 reporting, including the consolidation of data at the geographic level, and reporting on all
84 transactions between entities across jurisdictions. In response to a concern raised by a GSSB
85 member, the SD confirmed that the reporting organization can calculate the consolidated profit/loss
86 before tax and tangible assets other than cash and cash equivalents for all its resident entities in a
87 jurisdiction, but that this is not a mandatory compilation requirement.

88 Despite the above concerns, it was highlighted that the practice of reporting country-by-country
89 information to tax authorities already exists, and that public country-by-country reporting is the way
90 forward for increased tax transparency.

91 The Chief of Standards confirmed that all steps laid out in the Due Process Protocol were followed
92 in the development of the Standard, and advised the GSSB that there were no significant changes
93 between the exposure draft and the final approved Standard that would require re-exposure.

94 **Vote on final Standard**

95 The Chair called for a vote on the approval of the final Standard, *GRI 207: Tax 2019*, with the
96 effective date of 1 January 2021.

97 Table I. GSSB summary of votes on approval of *GRI 207: Tax 2019*

GSSB member	Vote
Corli le Roux	In favor
Evan Harvey	In favor
Gustavo Sinner	In favor
Jennifer Prancing	In favor

Judy Kuszewski	In favor
Julia Wilson	—*
Kent Swift	In favor
Kirsten Margrethe Hovi	In favor
Loredana Carta	In favor
Michel Washer	In favor
Peter Colley	In favor
Rama Krishnan Venkateswaran	In favor
Robyn Leeson	In favor
Tung-Li (Tony) Mo	In favor
Vincent Kong	In favor
* GSSB member absent for vote.	

98 **GSSB Decision 2019.16** The GSSB resolved to approve [Item 04 – Final version of GRI 207: Tax](#)
99 [2019](#) with the effective date of 1 January 2021.

100 **Vote on need for re-exposure**

101 The Chair called for vote on the final Standard to be issued without re-exposure.

102 Table 2. GSSB summary of votes on *GRI 207: Tax 2019* to be issued without re-exposure

GSSB member	Vote
Corli le Roux	In favor
Evan Harvey	In favor
Gustavo Sinner	In favor
Jennifer Prancing	In favor
Judy Kuszewski	In favor
Julia Wilson	—*
Kent Swift	In favor
Kirsten Margrethe Hovi	In favor
Loredana Carta	In favor

Michel Washer	In favor
Peter Colley	In favor
Rama Krishnan Venkateswaran	In favor
Robyn Leeson	In favor
Tung-Li (Tony) Mo	In favor
Vincent Kong	In favor
* GSSB member absent for vote.	

103 **GSSB Decision 2019.17** The GSSB resolved to issue [Item 04 – Final version of GRI 207: Tax 2019](#)
104 without re-exposure.

105 **Next steps and launch**

106 The SD outlined the steps for the close of the process and the launch of the Standard, tentatively
107 scheduled for the first week of December. In response to a query by a GSSB member on planned
108 follow-up on the Standard after its launch, the SD explained that it will publish an FAQ responding
109 to common queries. The GSSB thanked the Technical Committee on Tax and Payments to
110 Government and the SD for their work on the project.

Actions:

- 111 • GSSB to send any feedback on [Item 05 – Draft GSSB basis for conclusions for GRI 207: Tax](#)
112 [2019](#) to the SD by email.
- 113 • SD to finalize the basis for conclusions for *GRI 207: Tax 2019* and prepare for launch of the
114 final Standard.

115 **Session I.3: Executive session**

116 This was a private session.

117 **Session I.4: Update on the project to** 118 **review GRI universal Standards (Paper A)**

119 The GSSB was presented with [Item 06 – Introduction to recommended revisions to GRI’s universal](#)
120 [Standards](#) and [Item 07 – Recommended option for incorporating human rights and due diligence](#)
121 [disclosures in the GRI Standards \(Paper A\)](#), for discussion.

122 The SD presented an overview of the various papers to be discussed on the different workstreams
123 for the project to review the GRI universal Standards.

124 On the request of the GSSB at its meeting on 25-26 March 2019, the SD explored different options
125 for incorporating the disclosures developed by the Technical Committee on Human Rights
126 Disclosure, in the GRI Standards. Based on its review the SD presented three recommendations:

127 **Recommendation 1:** Incorporate the human rights-specific disclosures into *GRI 102: General*
128 *Disclosures*.

129 The GSSB expressed support for this recommendation, mentioning that it will strengthen human
130 rights reporting, and recommended that the SD consider how to communicate this change
131 externally.

132 **Recommendation 2:** Replace the phrase ‘economic, environmental, and social impacts’ in the
133 Standards with ‘impacts on people, the environment, and the economy, including impacts on human
134 rights’.

135 The GSSB expressed support for the revised wording, except for the explicit reference to human
136 rights. It was mentioned that this would place human rights in an outstanding position in relation to
137 other equally important issues, e.g., climate change.

138 The GSSB acknowledged the intention of the Technical Committee to signal the importance of
139 human rights, but requested the SD to consider other options to address the issue, including a more
140 limited use of the reference to human rights only where necessary, alongside a reference to other
141 equally important issues, e.g., issues included in the wording used by ISO.

142 **Recommendation 3:** Group the topic-specific Standards together under one series instead of the
143 economic, environmental, and social series.

144 The GSSB expressed support for this recommendation but cautioned that the renumbering and
145 reclassification of the Standards could create confusion among users.

Actions:

- 146 • SD to implement the proposed recommendations for incorporating human rights and due
147 diligence disclosures in the GRI Standards, taking GSSB feedback under advisement.

148 Session I.5: Update on the project to 149 review GRI universal Standards (Paper B)

150 The GSSB was presented with [Item 08 – Recommended revisions to the GRI Reporting Principles](#)
151 [and related concepts \(Paper B\)](#) for discussion.

152 The SD presented 10 recommendations for revising the GRI Reporting Principles, grouped under
153 key areas.

154 **Definition of ‘stakeholder’**

155 **Recommendation 1:** Align the definition of ‘stakeholder’ with key instruments, such as the ISO
156 26000 and OECD Due Diligence Guidance.

157 A GSSB member asked whether the word ‘interest’ used in the proposed definition for ‘stakeholder’
158 was defined. The GSSB highlighted that it is important to ensure that the meaning of the term in this
159 context is properly understood and can be adequately translated into other languages.

160 The GSSB questioned the sole focus on negative impacts in the definition for ‘affected and potentially
161 affected stakeholder’. It was further mentioned that there might be stakeholders that are not
162 necessarily affected by the organization, but have an interest in it, such as regulators.

163 **Topic Boundary**

164 **Recommendation 2:** Clarify the purpose of Disclosure 102-45 Entities included in the
165 consolidated financial statements.

166 **Recommendation 3:** Remove the term ‘topic Boundary’ and revise the related requirements.

167 **Recommendation 4:** Clarify how to report the topic-specific disclosures according to the
168 identified significant impacts.

169 The GSSB expressed general support for these recommendations. It was acknowledged that the
170 concept of topic Boundary is too unwieldy for reporters, and that recommendation 3 is a good way
171 forward. The focus on negative impacts was questioned (see discussion under recommendation 7).

Actions:

- 172 • SD to implement these recommendations, taking GSSB feedback under advisement.

173 **Materiality**

174 **Recommendation 5:** Maintain the focus on impacts outwards: on people, the environment, and
175 the economy.

176 A GSSB member expressed concern about overlooking risks and impacts on the business. However,
177 it was acknowledged that the focus in the GRI Standards has always been on impacts outwards.

178 The GSSB recommended adding more guidance for reporters on how the GRI approach to
179 materiality relates to the approaches proposed by other reporting frameworks.

180 **Recommendation 6:** Focus ‘materiality’ on the ‘impact’ dimension.

181 The GSSB expressed general support for this recommendation but advised the SD to give further
182 consideration to the guidance and training needed to enable organizations to identify their significant
183 impacts and material topics.

184 **Recommendation 7:** Make reporting on negative impacts the priority of reporting with the GRI
185 Standards.

186 The GSSB acknowledged the concerns raised by the SD about the current lack of balance in
187 reporting, which tends to focus on positive impacts. The SD explained that the explicit reference to
188 negative impacts would not stop organizations from reporting on their positive impacts, and that
189 addressing negative impacts requires positive action.

190 The GSSB recommended the SD to explore other options to address the imbalance in reporting
191 without laying sole emphasis on negative impacts, which could deter reporters and constrain
192 reporting.

Actions:

- 193 • SD to review these recommendations, taking GSSB feedback under advisement, and to
194 develop guidance to explain GRI's approach to materiality in relation to the materiality
195 approaches used by other reporting frameworks.

196 **Structure of content**

197 **Recommendation 8:** Separate instructions for identifying material topics from the GRI Reporting
198 Principles.

199 **Recommendation 9:** Clarify the purpose of reporting with the GRI Standards at the start of *GRI*
200 *101: Foundation*.

201 The GSSB expressed support for these recommendations and suggested including an explanation on
202 the benefits of reporting.

203 **Recommendation 10:** Focus the GRI Reporting Principles on the qualitative characteristics of the
204 information reported for material topics.

205 The GSSB requested clarity on the basis for including two new Reporting Principles (Completeness
206 and Relevance) and mentioned that the individual principles might require further guidance. The
207 principle of Balance, for instance, could lead to several interpretations, such as the balance between
208 positive and negative impacts, the balance between quantitative and qualitative data, or the balance
209 between current and historical data. It was mentioned that other frameworks also use the terms
210 'neutral' and 'unbiased' in this context.

211 The GSSB advised the SD to improve clarity in the proposed wording for the principles.

Actions:

- 212 • SD to develop guidance and review the wording for the new Reporting Principles, taking
213 GSSB feedback under advisement.

214 Session 1.6: Update on the project to 215 review GRI universal Standards (Paper C)

216 The GSSB was presented with [Item 09 – Recommended revisions to GRI 103: Management](#)
217 [Approach 2016 \(Paper C\)](#) for discussion.

218 The SD presented the following revised disclosures under *GRI 103: Management Approach* based on
219 the recommendations proposed in Papers A and B: Disclosure 103-IR Policies and commitments;
220 Disclosure 103-2R Actions to prevent, mitigate, and remediate impacts; and Disclosure 103-3R
221 Tracking effectiveness.

222 The GSSB cautioned against the use of words such as ‘any’ and ‘key’ in the disclosures, which are
223 too broad and are open to subjective interpretation.

224 It was pointed out that the term ‘policies’ might need further explanation, as there could be
225 significant variation at the practical level in what organizations report as a policy. Guidance might
226 also be needed to define the expected scope of stakeholder engagement.

227 As organizations will be required to report these disclosures for all topics, the GSSB advised the SD
228 to look into whether there are any topics that do not lend themselves to be combined with these
229 disclosures, and to explore options to further simplify *GRI 103* and reduce the overall number of
230 disclosures.

Actions:

- 231 • SD to review the wording of the revised *GRI 103* disclosures and to develop guidance, taking
232 GSSB feedback under advisement.
- 233 • SD to assess the implications of the revised *GRI 103* disclosures for all topic-specific
234 Standards, and to explore further groupings of disclosures.

235 Session 1.7: Summary and close of Day 1

236 The Chair announced the reappointment of GSSB members Evan Harvey, Judy Kuszewski, Kent
237 Swift, Michel Washer, and Robyn Leeson to serve another term at the GSSB in their current
238 positions, and the decision of GSSB member Julia Wilson to step down at the end of the year.
239 GSSB members were presented with the self-evaluation survey.

240 The Chair gave a brief overview of the sessions planned for Day 2 and closed the meeting at 16.46
241 Central European Summer Time (CEST).

242 Day 2 – Wednesday, 25 September 2019

243 Session 2.1: Welcome

244 The Chair welcomed the group and presented the agenda for Day 2.

245 Session 2.2: Update on the project to 246 review GRI universal Standards (Paper D)

247 The GSSB was presented with [Item 10 – Recommended revisions to GRI 102: General Disclosures](#)
248 [2016 \(Paper D\)](#) for discussion.

249 The SD presented the revised disclosures under *GRI 102: General Disclosures* for GSSB review:

250 **Disclosure 102-45R Identifying organizational entities reported on**

251 The SD clarified that this disclosure required organizations to report a list of the entities covered in
252 the report; there was no requirement to report an organogram or give details of entities and
253 holdings. A GSSB member suggested adding ownership of companies upstream and downstream to
254 the reporting requirements under this disclosure.

255 **Disclosure 102-2R Activities, value chain and business relationships**

256 The GSSB expressed support for the change from supply chain to value chain.

257 There was support for removing the disclosures on total capitalization and sales, but it was pointed
258 out that the public availability of this information depends on the jurisdiction.

259 A suggestion was made to clarify that organizations are not required to describe each business
260 relationship, and to consider whether the word 'operations' needs to be defined or supplemented
261 with guidance. The GSSB also mentioned that the guidance section to this disclosure would need to
262 be written so as to adequately reflect these changes.

263 **Disclosure 102-8R Information on employees and other workers**

264 The GSSB acknowledged the value of the information required under this disclosure, particularly in
265 relation to understanding an organization's human rights impacts. Some concerns were raised about
266 the appropriate breakdown categories for this information and how these are defined and reported
267 across different jurisdictions. It was mentioned that both quantitative and narrative information is
268 important.

269 The GSSB agreed to having an expert group with the specific mandate to look at the reporting
270 requirements under this disclosure.

271 **Disclosure 102-41R Collective bargaining agreements**

272 The limitations to requiring a quantitative disclosure (one overall percentage) covering collective
273 bargaining agreements was discussed. It was proposed to extend the mandate of the expert group
274 looking at 102-8R to also assess potential improvements to this disclosure.

275 **Disclosure 102-55R GRI content index**

276 It was mentioned that having to report the disclosure labels in the content index might deter
277 reporters, and while this is a good recommendation, it should not be made a requirement. The SD
278 suggested that this could be tested during the public comment.

279 In response to a query by a GSSB member, the SD clarified that Disclosure 102-55R-b requires the
280 title of the Standard, while Disclosure 102-55R-c-i requires the specific number of the disclosure
281 used from the Standard, as each Standard contains multiple disclosures.

282 **Disclosure 102-56R External assurance**

283 A suggestion was made to further combine or simplify the requirements to asking for a description
284 of the policy, practice, and scope for seeking external assurance for the report.

285 The GSSB questioned the rationale behind the addition for organizations to report the basis for the
286 scope. The GSSB agreed that external assurance was a theme requiring a broader discussion.

287 **Disclosures 102-18R to 102-39R Governance-related disclosures**

288 It was agreed that the SD would get it touch with experts that had worked on the G4 governance
289 disclosures to reconfirm the value of these disclosures in the light of current reporting expectations
290 and practices, and to assess the need for any fundamental changes.

291 **Disclosures to be removed**

292 The SD suggested removing the following disclosures: Disclosure 102-13 Membership of
293 associations; Disclosure 102-15 Key impacts, risks, and opportunities; Disclosure 102-51 Date of
294 most recent report; and Disclosure 102-53 Contact point for questions regarding the report.

295 The GSSB agreed with the deletion of Disclosure 102-51. No consensus was reached on the
296 removal of the remaining disclosures.

Actions:

- 297 • SD to reassess the disclosures to be removed from *GRI 102* following GSSB feedback.
- 298 • SD to organize an expert group to assess the requirements in Disclosures 102-8 and 102-41.
- 299 • SD to contact governance experts to assess the need for any significant changes to the
300 governance-related disclosures: Disclosures 102-18R to 102-39R.
- 301 • SD to review the wording of the revised *GRI 102* disclosures and to develop guidance, taking
302 GSSB feedback under advisement.

303 **Session 2.3: Update on the project to** 304 **review GRI universal Standards (Paper E)**

305 The GSSB was presented with [Item 11 – Recommended revisions to the GRI reporting model](#)
306 [\(Paper E\)](#) for discussion.

307 The SD presented its proposed option for a revised GRI reporting model with one in-accordance
308 level, and the revised GRI-referenced claim using wording to clearly show if the report is not an in-
309 accordance report.

310 While there was support for moving towards a simpler reporting model with one in-accordance
311 option, the GSSB requested more information of the impact this would have on the different
312 disclosures and the implications for the reasons for omission. No consensus was reached on the
313 GRI-referenced claim, but a suggestion was made to revise the negative formulation of the claim.

314 The GSSB advised the SD to consider if organizations should be required to describe how they
315 identify the appropriate topic-specific disclosures to report within a topic-specific Standard, for
316 instance, if they have a process or tools for this.

317 There was general agreement for the proposed revisions to the reasons for omissions, but it was
318 highlighted that the wording needs to be direct and clear. The GSSB also advised the SD to assess

319 whether the proposed reasons for omissions would hold up against the revised required disclosures
320 in *GRI 102*.

321 In relation to management sign-off, the GSSB expressed support for requiring this for report
322 content, but not for whether the report is in accordance with the GRI Standards. A GSSB member
323 suggested that this requirement might fit better under Disclosure 102-14 Statement from senior
324 decision-maker. The GSSB also suggested further investigation on the feasibility of this requirement.

Actions:

325 • SD to take GSSB feedback on revisions to the GRI reporting model under advisement, and
326 to assess the proposed reasons for omissions against the required disclosures in *GRI 102*.

327 Session 2.4: GSSB work program

328 The GSSB discussed its work program for the upcoming three-year term (2019-2022).

329 The GSSB work program is divided along two lines: reviewing existing Standards, and taking on
330 development of new Standards, including those under the Sector Program.

331 It was discussed that topic-specific Standards should be reviewed once every 3-4 years after the first
332 round of review for all existing topic-specific Standards is completed.

333 The SD presented the list of pending projects, priority topics identified for next projects, and the
334 scope for the development of Sector Standards. Biodiversity was identified by the SD as a top
335 priority topic, followed by privacy.

336 The SD outlined the next steps for the development of the work program, which would include
337 finalizing the exposure draft of the program with the GSSB, followed by public comment and
338 consultation with the GRI Board and Stakeholder Council.

Actions:

339 • SD to share draft GSSB Work Program 2019-2022 with the GSSB for their review.
340 • GSSB to provide their comments on the draft GSSB Work Program 2019-2022.
341 • SD to set up the public comment period for the draft GSSB Work Program 2019-2022 for
342 mid-October, and to approach the GRI Board and Stakeholder Council for feedback.

343 Session 2.5: GRI Secretariat update

344 The GSSB was presented with [Item 12 – Registration requirement](#) for approval.

345 Following implementation issues and based on reporters' experience, the GRI Secretariat
346 recommended the following addition (in underline) to clause 3.4 in *GRI 101: Foundation 2016*:

347 'The reporting organization, or third party on behalf of the reporting organization, shall notify GRI of
348 its use of the GRI Standards (...)'

349 The GSSB did not go forward with the recommended change. The GSSB highlighted that this was a
350 specific implementation issue and advised the GRI Secretariat to seek appropriate legal advice on the
351 issue.

352 **Session 2.6: Summary and close of Day 2**

353 No other business was raised. The Chair summarized the discussions of day 2 and closed the
354 meeting at 15.10 Central European Summer Time (CEST).

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