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# GSSB summary of the meeting held on 10 December 2019

| *Approved by the GSSB on 6 February 2020*

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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>Michel Washer</b>	Business enterprise
<b>Peter Colley</b>	Labor
<b>Rama Krishnan Venkateswaran</b>	Investment institution
<b>Robyn Leeson</b>	Vice-Chair
<b>Tung-Li (Tony) Mo</b>	Civil society organization
<b>Vincent Kong</b>	Business enterprise

5 Apologies:

Name	Constituency
<b>Julia Wilson</b>	Business enterprise
<b>Kirsten Margrethe Hovi</b>	Business enterprise
<b>Loredana Carta</b>	Labor

6 In attendance:

Name	Position
<b>Anna Krotova</b>	Manager, Standards Division
<b>Bastian Buck</b>	Chief of Standards, Standards Division
<b>Gillian Balaban</b>	Assistant, Standards Division
<b>Helen Miller</b>	Coordinator, Governance Relations
<b>Margarita Lysenkova</b>	Manager Sector Program, Standards Division
<b>Mia d'Adhemar</b>	Senior Manager Sector Program, Standards Division
<b>Sarah-Jayne Dominic</b>	Senior Manager, Standards Division

## 7 List of abbreviations

GSSB	Global Sustainability Standards Board
PWG	Project Working Group
SD	Standards Division

## 8 Decisions and action items

### 9 *Decisions*

10 **GSSB Decision 2019.20** The GSSB resolved to approve [Item 01 – Draft summary of the GSSB](#)  
11 [meeting held on 21 November 2019](#).

12 **GSSB Decision 2019.21** The GSSB resolved to approve [Item 03 – Proposal for temporary](#)  
13 [replacement of membership for GRI Project Working Group for Oil, Gas, and Coal](#).

14 **GSSB Decision 2019.22** The GSSB resolved to approve [Item 04 – Project Proposal for an](#)  
15 [Agriculture and Fishing Sector Standard](#).

### 16 *Action items*

GSSB	
Session 4	<ul style="list-style-type: none"><li>• GSSB to send the SD recommendations for recruiting members to the expert group for the Sector Standard for agriculture and fishing.</li><li>• GSSB to send the SD feedback for any changes to be implemented to the Terms of Reference for Sector Standard expert groups.</li></ul>
Standards Division	
Session 1	<ul style="list-style-type: none"><li>• SD to send the GSSB an update on the launch activities and media coverage of the launch of the Tax Standard.</li></ul>
Session 3	<ul style="list-style-type: none"><li>• SD to send the drafted responses on the scope of the oil, gas, and coal Sector Standard to stakeholders.</li></ul>

## 17 Session I: Welcome

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

20 The Chair congratulated the SD on the launch of the Tax Standard.

21 The GSSB was presented with [Item 01 – Draft summary of the GSSB meeting held on 21 November](#)  
22 [2019](#) for approval.

23 **GSSB Decision 2019.20** The GSSB resolved to approve [Item 01 – Draft summary of the GSSB](#)  
24 [meeting held on 21 November 2019](#).

25 The Chair presented the finalized GSSB meeting dates for 2020. The Standards Division (SD) has  
26 sent out the meeting invites to GSSB members and will be following up with technical information  
27 for joining the meetings.

## Actions:

- 28 • SD to send the GSSB an update on the launch activities and media coverage of the launch of  
29 the Tax Standard.

## 30 Session 2: Update Review of GRI waste 31 disclosures

32 The draft Standard on waste has been revised following feedback received during the public  
33 comment period. The revised draft Standard contains two management approach disclosures and  
34 three topic-specific disclosures. The SD presented a brief overview of significant changes  
35 implemented under each disclosure.

36 The revised draft Standard is currently undergoing an editorial review and will subsequently be sent  
37 to the project working group (PWG) for their last review and sign-off. The SD expects to finalize  
38 the draft and present it to the GSSB for approval in March.

39 The Chair asked the GSSB if there were any concerns that the draft may need to be re-exposed.

40 The SD informed that it has recently completed a peer review with targeted stakeholders drawn  
41 from the public comment period respondents. The peer review participants have validated the  
42 implemented changes and acknowledged that these changes resolve the key concerns they raised  
43 during the public comment period.

44 A GSSB member asked about consensus among PWG members in relation to the content and  
45 inquired if there are any issues likely to come up.

46 The SD responded that there has been technical discussion on waste management operations.  
47 However, this has been resolved.

48 GSSB sponsor on the project, Michel Washer, explained that there was already good consensus  
49 among PWG members on the draft Standard before the public comment period. Discussions since  
50 then have mainly focused on consistency and accuracy of technical content.

51 No other concerns were raised.

## 52 Session 3: Update on Oil, Gas, and Coal 53 Sector Project

54 The GSSB was presented with [Item 02 – Stakeholder submissions and GRI Standard Division](#)  
55 [responses](#) for information, and [Item 03 – Proposal for temporary replacement of membership for](#)  
56 [GRI Project Working Group for Oil, Gas, and Coal](#) for approval.

57 The SD presented the progress on the oil, gas, and coal project, including the PWG meetings held,  
58 the content being discussed and developed, and the challenges encountered in relation to the  
59 purpose, structure, and elements of the Sector Standard.

60 The PWG has identified approximately 20 topics that are likely to be material for most reporting  
61 organizations in the oil, gas, and coal sector. Throughout the process, the PWG has flagged that  
62 climate change is the most material issue for the sector, and it needs to be prominently reflected in  
63 the Sector Standard.

64 The SD is working on the reporting advice to be included in the Standard. Sector Standards will be  
65 substantially different from the G4 Sector Supplements. The SD intends to provide information that  
66 is useful to reporting organizations, but that does not create a complex system of reporting next to  
67 the existing GRI Standards.

68 The SD presented the planned 2020 timeline for the project. The GSSB review and approval of the  
69 exposure draft of the Sector Standard for oil, gas, and coal is currently scheduled to take place in  
70 April 2020.

#### 71 **Temporary replacement of PWG member**

72 The SD provided a status update on engagement with PWG members. Some PWG members have  
73 remained inactive in the Sector Standard development process. The SD has reached out to these  
74 members and has revived contact with one of them, from the labor constituency. The other  
75 member, from the business constituency, has been asked to reconfirm his membership in the PWG.  
76 The SD will update the GSSB on any follow-up actions needed once it receives a response from this  
77 member.

78 The SD requested approval for temporary replacement of PWG member Rebecca Collacott from  
79 the International Petroleum Industry Environmental Conservation Association (IPIECA), who is going  
80 on maternity leave. The recommended replacement candidate, Helen Murphy, is also from IPIECA  
81 and has vast experience in sustainability reporting and sustainable development, as well as knowledge  
82 of the project.

83 No concerns were raised and the GSSB agreed with the proposed temporary replacement.

84 **GSSB Decision 2019.21** The GSSB resolved to approve [Item 03 – Proposal for temporary](#)  
85 [replacement of membership for GRI Project Working Group for Oil, Gas and Coal](#).

#### 86 **Stakeholder submissions**

87 During its meeting on 24-25 September, the GSSB discussed stakeholder concerns about grouping  
88 oil and gas with coal into one Sector Standard. The SD has received two additional stakeholder  
89 submissions since the September meeting flagging similar concerns.

90 Item 02 presents the responses to these stakeholder concerns drafted by the SD. As mentioned  
91 during the September meeting, the SD will continue its work on the project as it is currently scoped  
92 out. The SD will present this issue to the PWG for consideration and will bring it back for discussion  
93 with the GSSB at the time of approval of the exposure draft.

94 A GSSB member asked whether separating coal from the Sector Standard later on, if needed, will  
95 generate any problems given the way the content is currently being developed.

96 The SD explained that the difference between the two sectors appears to lie in the source of the  
97 impact, for instance, a specific activity that occurs in only the oil and gas sector. The SD has taken  
98 this into account when developing content. Impact descriptions have been drafted in a holistic  
99 manner to include oil, gas, and coal, but the source of the impacts have been discussed separately.  
100 This should support the possibility of separating the coal-specific content in the future, if needed.

101 Another GSSB member re-emphasized that though this grouping could be considered novel by some  
102 stakeholders, several oil and gas companies have been coal producers in the past.

103 The GSSB will keep this stakeholder feedback under advisement and will take this up for  
104 consideration when the content of the Standard has been developed.

**Actions:**

- 105 • SD to send the drafted responses on the scope of the oil, gas, and coal Sector Standard to  
106 stakeholders.

## 107 Session 4: Project proposal for the 108 development of a Standard for the 109 agriculture and fishing sector

110 The GSSB was presented with [Item 04 – Project proposal for an Agriculture and Fishing Sector  
111 Standard](#) for approval, and [Item 05 – Terms of Reference: Project Working Group for the  
112 Agriculture and Fishing Sector Standard](#) for discussion.

113 Agriculture, being a high-impact sector, was previously selected by the SD and the GSSB for the  
114 second pilot project under the Sector Program. The project proposal for the Agriculture Sector was  
115 discussed at the GSSB meetings on 7 February and 26 March 2019. The proposal was subsequently  
116 sent to the GRI Board and Stakeholder Council for feedback.

117 Based on feedback from the Stakeholder Council, fishing has been added to the project title to  
118 clarify its inclusion in the scope of the project. It was noted that fishing was included in the scope of  
119 the project proposal since its inception. The differences between agriculture and fishing mainly relate  
120 to environmental impacts and the source of these impacts.

121 The SD has also explored expanding the scope of this project to cover the full value chain. There is  
122 high risk in moving towards including food retail and consumption activities, because agriculture  
123 products and services are inputs to other sectors. The sector scope has therefore been confined to  
124 upstream activities of production and aggregation of agriculture and fishing products. Both food-  
125 related and non-food related agricultural activities are included in the scope.

126 The SD has adjusted the sector description to highlight the relevance of this Standard to companies  
127 that undertake food processing, food distribution, food retail, or other business activities that  
128 include agriculture and fishing in the supply chain, to report on their upstream impacts. The  
129 proposed timeline for the project has also been adjusted to reflect the new schedule.

### 130 **Discussion on scope**

131 A GSSB member queried what is meant by the term ‘aggregators’ and asked for clarification on why  
132 they have been included in the scope of the project.

133 The SD clarified that the term aggregators is used to refer to all those that purchase from farmers  
134 and further supply to food processors, such as co-operatives. Aggregation is the mechanism by  
135 which agriculture products get from the primary producer to the next sector, i.e. processing. In the  
136 context of the full value chain, aggregators are better grouped with production rather than  
137 processing.

138 The GSSB asked whether others in the sector, such as the Food and Agriculture Organization  
139 (FAO), take a similar view. The SD confirmed that the terms are borrowed from the terminology  
140 used by the FAO.

141 However, the SD noted that other international organizations articulate agricultural impacts along  
142 the full value chain. This includes impacts related to nutrition and food waste, for example. Covering  
143 the full value chain is inconsistent with the way the Sector Program is designed. It would potentially  
144 lead to issues when working on other Sector Standards, such as textiles and apparel, where either  
145 the full value chain would have to be covered again or there would potentially be a gap in the  
146 upstream activities for the sector. This is the rationale for covering production and aggregation  
147 under the current scope of the project.

148 A GSSB member pointed out that there are other frameworks in the agriculture sector that use the  
149 term aggregator in a different way, for example, to refer to data aggregators. Providing a clear  
150 definition of the term in the context of the Sector Standard is important. The GSSB agreed that this  
151 does not require a specific edit to the project proposal but is something that should be addressed in  
152 the course of draft development.

153 **GSSB Decision 2019.22** The GSSB resolved to approve [Item 04 – Project proposal for an](#)  
154 [Agriculture and Fishing Sector Standard](#).

**Actions:**

- 155
- GSSB to send the SD recommendations for recruiting members to the expert group for the  
156 Sector Standard for agriculture and fishing.
  - GSSB to send the SD feedback for any changes to be implemented to the Terms of  
157 Reference for Sector Standard expert groups.  
158

## 159 Sessions 5-7: Private sessions

160 No other business was raised and the Chair closed the public sessions of the meeting at 2.09 p.m.  
161 CET (Central European Time).

162 The GSSB meeting to be held on 12 December is a private meeting.

163 The next public meeting of the GSSB is scheduled for 6 February 2020.