



# Item 01 – Draft summary of the GSSB meeting held on 26 March 2020

## For GSSB approval

<b>Date</b>	9 April 2020
<b>Meeting</b>	23 April 2020
<b>Description</b>	This document presents the summary of the GSSB virtual meeting held on 26 March 2020.

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](http://www.globalreporting.org).

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This document does not represent an official position of the GSSB

## 2 Participants

3 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>Tung-Li (Tony) Mo</b>	Civil society organization
<b>Vincent Kong</b>	Business enterprise

4 Apologies:

Name	Constituency
<b>Bruce Klafter</b>	Business enterprise
<b>Rama Krishnan Venkateswaran</b>	Investment institution

5 In attendance:

Name	Position
<b>Anna Krotova</b>	Manager, Standards Division
<b>Bastian Buck</b>	Chief of Standards, Standards Division
<b>Gillian Balaban</b>	Team Assistant, Standards Division
<b>Mia D'Adhemar</b>	Senior Manager Sector Program, Standards Division
<b>Noora Puro</b>	Manager Sector Program, Standards Division

## 6 List of abbreviations

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

## 7 Decisions and action items

### 8 *Decisions*

9 **GSSB Decision 2020.02** The GSSB resolved to approve [Item 01 – Draft summary of the GSSB](#)  
10 [meeting held on 6 February 2020](#).

11 **GSSB Decision 2020.03** The GSSB resolved to approve [Item 02 – Draft summary of the GSSB](#)  
12 [meeting held on 11 February 2020](#).

13 **GSSB Decision 2020.04** The GSSB resolved to approve [Item 03 – Final version of GRI 306:](#)  
14 [Waste 2020](#) with the effective date of 1 January 2022.

15 **GSSB Decision 2020.05** The GSSB resolved to approve that there have been no substantial  
16 changes since the exposure draft such that re-exposure of [Item 03 – Final version of GRI 306:](#)  
17 [Waste 2020](#) is necessary.

18 **GSSB Decision 2020.06** The GSSB resolved to approve the withdrawal of [GRI 306: Effluents and](#)  
19 [Waste 2016](#) as of 31 December 2021.

### 20 *Action items*

GSSB	
Session 3	<ul style="list-style-type: none"><li>• GSSB to send any feedback on <a href="#">Item 04 – Draft GSSB basis for conclusions for GRI 306: Waste 2020</a> to the SD by email.</li><li>• GSSB to reach out to the SD with any recommendations for the promotion and roll out of the Waste Standard.</li></ul>
Standards Division	
Session 3	<ul style="list-style-type: none"><li>• SD to submit the Due Process Adherence Report to the Due Process Oversight committee, finalize the basis for conclusions for <i>GRI 306: Waste 2020</i>, and prepare for the launch of the Standard.</li></ul>
Session 4	<ul style="list-style-type: none"><li>• SD to schedule time for discussion on the scope of the Sector Standard for oil, gas, and coal at the GSSB meeting on 23 April 2020 and to prepare further briefing materials to support the GSSB discussion.</li></ul>

## 21 Session 1: Welcome

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

24 The GSSB was presented with [Item 01 – Draft summary of the GSSB meeting held on 6 February](#)  
25 [2020](#) and [Item 02 – Draft summary of the GSSB meeting held on 11 February 2020](#), for discussion  
26 and approval

27 **GSSB Decision 2020.02** The GSSB resolved to approve [Item 01 – Draft summary of the GSSB](#)  
28 [meeting held on 6 February 2020](#).

29 **GSSB Decision 2020.03** The GSSB resolved to approve [Item 02 – Draft summary of the GSSB](#)  
30 [meeting held on 11 February 2020](#).

## 31 Session 2: Standards Division update

32 The updates on the review of the Waste Standard and the development of the Sector Standard for  
33 oil, gas, and coal were presented during sessions 3 and 4 respectively. No further updates were  
34 presented.

## 35 Session 3: Approval of GRI 306: Waste 36 2020

37 The GSSB was presented with [Item 03 – Final version of GRI 306: Waste 2020](#) for approval, and  
38 [Item 04 – Draft GSSB basis for conclusions for GRI 306: Waste 2020](#) for discussion.

39 The SD presented an overview of the review process for the Waste Standard, and summarized the  
40 purpose of each of the disclosures and the changes implemented by the project working group for  
41 the review of GRI waste disclosures (Waste PWG) following the public comment period.

42 The revised Waste Standard was sent to the GSSB for their review in advance of the meeting. The  
43 SD presented the following comments received from GSSB members:

- 44 • Disclosure 306-2-c on goals and targets in the revised Waste Standard is repetitive of the  
45 requirements in *GRI 103: Management Approach 2016*.

46 SD response and proposal: The SD acknowledged the repetition of this content and explained  
47 that the Waste PWG had reviewed the requirements in *GRI 103* and considered them not  
48 explicit enough to elicit information on how goals and targets were set and if and why they were  
49 not achieved. The SD proposed to remove Disclosure 306-2-c and requested that the GSSB  
50 consider including this content in the ongoing revision of the universal Standards.

- 51 • The word ‘diverted’ used in the revised Waste Standard is unclear.

52 SD response and proposal: The phrase ‘waste diverted from disposal’ is used to emphasize the  
53 proactive approach that an organization can take to recover its waste instead of sending it to  
54 disposal. Alternative wording suggestions were considered, but none were as effective in  
55 communicating this message. The SD proposed to add clarification on this wording in the  
56 guidance to Disclosure 306-4 as follows: ‘The waste management hierarchy prioritizes waste  
57 prevention, followed by recovery operations that divert waste from being sent to disposal, such  
58 as preparation for reuse, recycling, and other recovery.’

- 59 • The criteria to identify significant waste-related impacts should be called out to address  
60 recurring concerns raised by reporters about the difficulty in identifying thresholds for significant  
61 impacts.

62 SD response and proposal: The SD proposed not to call out these criteria in the revised Waste  
63 Standard. As part of the revision of the universal Standards, a standalone guidance section will be  
64 developed to help reporting organizations identify significant impacts. Additionally, this  
65 information can be covered in trainings and other external communications following the launch  
66 of the revised Waste Standard.

- 67 • The scope of the value chain when identifying significant waste-related impacts in the process  
68 flow diagram was commended.

69 SD response: The SD reconfirmed that the process flows are primarily intended to be an  
70 internal exercise for an organization to understand their waste-related impacts in their own  
71 activities and upstream and downstream in their value chain.

- 72 • Provide the possibility to include other resources (e.g., energy and water) in process flow  
73 diagrams.

74 SD response and proposal: The SD proposed not to expand the process flow diagrams as these  
75 are introduced in the revised Waste Standard in the specific context of waste reporting. The SD  
76 confirmed that this does not preclude reporting organizations from adopting and customizing  
77 the process flow diagrams to represent their interaction with other resources and to reflect  
78 other material issues next to waste.

79 The GSSB agreed with the SD proposals. The GSSB asked for clarification on how the requirement  
80 on goals and targets will be taken up in the revision of the universal Standards. The SD will  
81 incorporate the input from the Waste PWG when reviewing the disclosures on goals and targets in  
82 the universal Standards and follow up with the GSSB.

83 A GSSB member requested information on the breakdown of the public comment submissions from  
84 the business enterprise constituency by sector. The SD explained that the business enterprises  
85 targeted in the public comment were those for whom waste is a material issue, such as chemicals  
86 companies, food producers, heavy goods manufacturers, and organizations in the hospitality sector.  
87 The SD will send further information on the sector-wise breakdown of public comment submissions  
88 to the GSSB member.

## 89 **Effective date and implications for other topic-specific Standards**

90 The SD proposed the effective date of 1 January 2022 for the revised Waste Standard. Earlier  
91 adoption of the Standard will be encouraged.

- 92 The SD presented the implications for other topic-specific Standards:
- 93 • The content on significant spills in [GRI 306: Effluents and Waste 2016](#) will no longer be covered
  - 94 in the GRI Standards after the revised Waste Standard, [GRI 306: Waste 2020](#), comes into effect.
  - 95 • Inconsistencies and areas for improvement have been identified in [GRI 301: Materials 2016](#).
  - 96 Stakeholder feedback indicates that waste and materials are topics that are frequently reported
  - 97 together. However, the issues relating to materials are distinct from those relating to waste and
  - 98 would require a dedicated project.

99 The SD recommends prioritizing work on the development of a Standard on spills and leaks and  
 100 revising [GRI 301: Materials 2016](#) so that updated content on these topics is available by 1 January  
 101 2022.

102 **Adherence to due process**

103 The Chief of Standards confirmed that all the steps in the development of [GRI 306: Waste 2020](#)  
 104 were followed as per the GSSB Due Process Protocol, and advised the GSSB that there are no  
 105 significant changes between the exposure draft and the final Standard presented for GSSB approval  
 106 that require re-exposure.

107 **Vote on approval of [GRI 306: Waste 2020](#)**

108 The Chair called for a vote on the approval of [Item 03 – Final version of GRI 306: Waste 2020](#) with  
 109 the effective date of 1 January 2022.

110 Table I. GSSB approval vote for [GRI 306: Waste 2020](#)

GSSB member	Vote
Bruce Klafter	—*
Corli le Roux	In favor
Evan Harvey	In favor
Gustavo Sinner	In favor
Jennifer Princing	In favor
Judy Kuszewski	In favor
Kent Swift	In favor
Kirsten Margrethe Hovi	In favor
Loredana Carta	In favor
Michel Washer	In favor
Peter Colley	In favor

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

111 **GSSB Decision 2020.04** The GSSB resolved to approve [Item 03 – Final version of GRI 306:](#)  
112 [Waste 2020](#) with the effective date of 1 January 2022.

113 **Vote on the need for re-exposure of GRI 306: Waste 2020**

114 The Chair called for a vote to approve that there have been no substantial changes since the  
115 exposure draft such that re-exposure of [Item 03 – Final version of GRI 306: Waste 2020](#) is  
116 necessary.

117 Table 2. GSSB approval vote for GRI 306: Waste 2020 to be issued without re-exposure

GSSB member	Vote
Bruce Klafter	—*
Corli le Roux	In favor
Evan Harvey	In favor
Gustavo Sinner	In favor
Jennifer Prancing	In favor
Judy Kuszewski	In favor
Kent Swift	In favor
Kirsten Margrethe Hovi	In favor
Loredana Carta	In favor
Michel Washer	In favor
Peter Colley	In favor
Rama Krishnan Venkateswaran	—*
Robyn Leeson	In favor
Tung-Li (Tony) Mo	In favor

Vincent Kong	In favor
* GSSB member absent for vote.	

118 **GSSB Decision 2020.05** The GSSB resolved to approve that there have been no substantial  
 119 changes since the exposure draft such that re-exposure of [Item 03 – Final version of GRI 306:](#)  
 120 [Waste 2020](#) is necessary.

121 **Vote on withdrawal of GRI 306: Effluents and Waste 2016**

122 The Chair called for a vote on the withdrawal of [GRI 306: Effluents and Waste 2016](#) as of 31  
 123 December 2021.

124 Table 3. GSSB approval vote for withdrawal of [GRI 306: Effluents and Waste 2016](#)

GSSB member	Vote
Bruce Klafter	—*
Corli le Roux	In favor
Evan Harvey	In favor
Gustavo Sinner	In favor
Jennifer Prancing	In favor
Judy Kuszewski	In favor
Kent Swift	In favor
Kirsten Margrethe Hovi	In favor
Loredana Carta	In favor
Michel Washer	In favor
Peter Colley	In favor
Rama Krishnan Venkateswaran	—*
Robyn Leeson	In favor
Tung-Li (Tony) Mo	In favor
Vincent Kong	In favor
* GSSB member absent for vote.	

125 **GSSB Decision 2020.06** The GSSB resolved to approve the withdrawal of [GRI 306: Effluents and](#)  
 126 [Waste 2016](#) as of 31 December 2021.

127 **Next steps and launch**

128 The SD outlined the steps for the close of the process and the launch of the Standard, tentatively  
129 scheduled for May. The SD and the GSSB thanked the Waste PWG and the SD for their work on  
130 the project.

**Actions:**

- 131 • GSSB to send any feedback on [Item 04 – Draft GSSB basis for conclusions for GRI 306:](#)  
132 [Waste 2020](#) to the SD by email.
- 133 • GSSB to reach out to the SD with any recommendations for the promotion and roll out of  
134 the Waste Standard.
- 135 • SD to submit the Due Process Adherence Report to the Due Process Oversight committee,  
136 finalize the basis for conclusions for *GRI 306: Waste 2020*, and prepare for the launch of the  
137 Standard.

138 **Session 4: Update on the project**

139 **Development of Sector Standard: oil, gas,**

140 **and coal**

141 The GSSB was presented with [Item 05 – Draft GRI Sector Standard: oil, gas, and coal](#) for discussion.

142 The SD presented an overview of the progress to date on the pilot project for the development of a  
143 Sector Standard for oil, gas, and coal, including the content proposed by the project working group  
144 (Oil, Gas, and Coal PWG).

145 The first complete draft of the Sector Standard was shared with the Oil, Gas, and Coal PWG in  
146 December 2019 for their review. Between February-March 2020, the SD has been conducting peer  
147 review engagements to gather feedback on the content, usability, and scope of the draft Standard.  
148 The GSSB subcommittee for the Sector Program provided feedback on the draft Standard early  
149 March.

150 In addition to refining the format, structure, and language of the draft Standard, the SD continues to  
151 revise the content based on the feedback received. The SD expects to submit the exposure draft for  
152 approval to the GSSB in May 2020.

153 **Key elements of the draft Sector Standard**

154 The SD presented the proposed structure and outline of contents for a Sector Standard, consisting  
155 of the following components:

156 **Introduction:** This explains the purpose of the Sector Standard and how to use it. The introduction  
157 contains non-sector specific content, which will likely be the same in each Sector Standard. The  
158 introduction to the draft Sector Standard has been reviewed to ensure there is no conflict with the  
159 proposed revisions to the universal Standards and will be aligned with the exposure draft of the  
160 universal Standards.

161 **Sector description:** This outlines the sector key, lists the activities that organizations in these  
162 sectors typically undertake, and describes key business relationships associated with oil, gas, and

163 coal. A specific section on sustainability context identifies the key factors that contextualize the  
164 sectors' impacts and highlights relevant Sustainable Development Goals (SDGs).

165 **Sector topics:** This includes the 22 likely material topics for oil, gas, and coal, validated by the Oil,  
166 Gas, and Coal PWG. The topic descriptions document the sector's impacts, list appropriate  
167 disclosures per topic, and provide additional resources for reporting organizations where helpful.  
168 The SD highlighted that even though an oil, gas, or coal organization is expected to use this Sector  
169 Standard to identify its material topics, this is not a substitute for meeting the requirements for  
170 identifying material topics outlined in the universal Standards.

171 **Glossary and references:** These are still under development.

## 172 **Key feedback on the draft content**

173 The SD presented key findings from the peer review engagements, which confirmed the list of topics  
174 and the importance of underscoring impacts related to climate change for the sectors. The contents  
175 were considered useful for reporting organizations as well as for stakeholders to engage with  
176 reporting organizations. The reporting expectations were considered reasonable, and the reporting  
177 process and the interaction with the GRI Standards was considered clear.

178 The GSSB expressed concerns that including the SDGs as part of the main content will shorten the  
179 shelf-life of the Standard. It was also mentioned that though the SDGs help organizations understand  
180 their impacts in the global context, they are not directly helpful as a reporting tool. GSSB members  
181 were in agreement that the SDGs should only be mentioned at a high level in the draft Sector  
182 Standard with a mapping or linkage to the SDGs included in an annex or separate document that can  
183 be easily updated or removed as the need arises.

184 A member of the GSSB subcommittee had raised a concern about the lack of clarity on the  
185 materiality concept in the draft Sector Standard. The SD clarified that the Sector Standard provides  
186 arguments and evidence why a certain topic might be material for an organization. The organization  
187 will only be expected to report on its material topics that it has identified after carrying out its own  
188 materiality assessment, and not all the likely material topics described in the Sector Standard.

189 The GSSB member expressed support for the changes implemented in the draft Sector Standard to  
190 make the materiality concept clearer, but mentioned that more explanation needs to be offered on  
191 how the topics described relate to the organization's own materiality analysis. The GSSB member  
192 expressed concerns about the length of the draft Sector Standard and the possible replication of  
193 content between different Sector Standards, and recommended that the SD consider how to  
194 address this issue.

## 195 **What to report sections**

196 The SD presented an overview of 'what to report' sections in the draft Sector Standard. These  
197 sections outline:

- 198 • the 'appropriate disclosures' for reporting on a topic that is material to the organization;
- 199 • further disclosures organizations should report for this topic;
- 200 • resources that the organization can consult for additional reporting support on the topic.

201 The Oil, Gas, and Coal PWG have identified topics where existing GRI Standards or disclosures do  
202 not meet commonly held expectations for reporting by the sector on a topic. In these cases, the  
203 PWG has suggested additional disclosures; however, these have been kept to a minimum.

204 The PWG strongly recommends that disclosures related to likely material topics be included in the  
205 Sector Standards and considers that the value of the Sector Standards will be greatly diminished  
206 without the inclusion of disclosures. Some PWG members have expressed that the Sector Standard  
207 should be weighted toward reporting guidance rather than topic descriptions.

208 The SD presented five potential options for implementing the reporting instructions included in the  
209 Sector Standards:

- 210 • Option 1: Require reporting on all ‘appropriate disclosures’ (GRI disclosures and additional  
211 disclosures) listed for a topic, if the organization identifies the topic as material.
- 212 • Option 2: List all disclosures (GRI disclosures and additional disclosures) for a topic, but  
213 allow the organization to determine which of these are ‘appropriate’ to report on based on  
214 its most significant impacts.
- 215 • Option 3: Require reporting on all ‘appropriate disclosures’ from the GRI Standards and  
216 recommend reporting on the additional disclosures listed for a topic.
- 217 • Option 4: Recommend reporting on the ‘appropriate disclosures’ (GRI disclosures and  
218 additional disclosures) listed for a topic.
- 219 • Option 5: Exclude disclosures from the Sector Standards.

220 The SD suggested that options 2, 3, and 4 are the most coherent with the existing GRI Standards  
221 and the proposed approach of the revised universal Standards, while still reflecting the  
222 recommendations of the Oil, Gas, and Coal PWG. The choice between these options depends on  
223 the envisioned function of the Sector Standards in the overall system of GRI Standards, and it has  
224 implications in turn for aspects such as reasons for omission and the GRI content index.

225 The GSSB expressed support for option 3 as well as option 2. A GSSB member asked for  
226 clarification on the implications for governance when recommending disclosures from other  
227 standards.

## 228 **Scope of the Sector Standard for oil, gas, and coal**

229 The SD presented an overview of the issue of the co-location of coal with oil and gas in one Sector  
230 Standard. Following concerns raised through stakeholder submissions (previously presented to the  
231 GSSB), the SD has sought the views of the Oil, Gas, and Coal PWG on grouping these sectors  
232 together.

233 The topics that have been listed in the draft Sector Standard have been identified as likely material  
234 for both sectors. The key differences between these sectors are the organizations that operate in  
235 these sectors (i.e., with a few exceptions, organizations either operate in oil and gas or in the coal  
236 sector, but not both), and the source of an impact, even where the impact is the same in both  
237 sectors, based on the specific nature of activities undertaken. The inclusion of oil, gas, and coal in  
238 one Sector Standard does not affect the relevance of a topic or associated reporting for the sectors.

239 The Oil, Gas, and Coal PWG does not have a unanimous view on this issue, but the majority of the  
240 members consider that including coal together with oil and gas in a single Sector Standard would  
241 negatively affect its uptake. The PWG recommended separating the two sectors. The SD has  
242 developed impact descriptions such that this is technically possible; however, this decision will have  
243 broader implications for the development of Sector Standards and the ability to maintain Sector  
244 Standards with narrower scopes.

245 There was inadequate time for the GSSB to discuss this item. The item will be included in the agenda  
246 for the next GSSB meeting on 23 April 2020.

**Actions:**

- 247       • SD to schedule time for discussion on the scope of the Sector Standard for oil, gas, and coal  
248       at the GSSB meeting on 23 April 2020 and to prepare further briefing materials to support  
249       the GSSB discussion.

250       **Session 5: Any other business and close of**  
251       **public meeting**

252       No other business was raised and the Chair closed the public sessions of the meeting at 2.00 p.m.  
253       CET (Central European Time).

254       **Session 6: Private session**

255       This was a private session.