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GSSB summary of the virtual call held on 14 March 2024

Approved by the GSSB on 10 April 2024

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1 Participants

2 Present:

Name	Constituency
Carol Adams	Chair
Jeff Robertson	Vice-Chair
Loredana Carta	Labor
Peter Colley	Labor
Rebecca Coriat	Investment association
Chulendra De Silva	Mediating institution
Giulia Genuardi	Business enterprise
Corli le Roux	Mediating institution
Tomoo Machiba	Mediating institution
Anna Nefedova	Mediating institution
Deborah Ng	Investment Institution
Igazeuma Okoroba	Business enterprise
Jennifer Princing	Business enterprise
Gangaa Charan Sharma	Business enterprise

3 Apologies:

Name	Constituency
Galya Tsonkova	Business enterprise

4 In attendance from GRI:

Name	Position
Bastian Buck	Chief of Standards
Thamar Zijlstra	Senior Manager Standards
Claire Dugan	Senior Manager Standards
Gillian Balaban	Sr. Coordinator Governance Relations

5 List of abbreviations

Abbreviation	Full name
GRI	Global Reporting Initiative
GSSB	Global Sustainability Standards Board
SD	Standards Division
TC	Technical committee
WG	Working group

6 Decisions and action items

7 The GSSB resolved to approve the following:

GSSB Decision	Item number
2024.04	01 – Draft summary of the GSSB meeting held on 22 February 2024
2024.06	02 – GRI Topic Standard Project for Pollution – Project proposal approved with the understanding that GSSB feedback will be addressed in the scoping process.
2024.05	03 – GRI Sector Standard Project for Financial Services – Proposed member substitution for Insurance Technical Committee

8 Session 1: Welcome to meeting

9 The Global Sustainability Standards Board (GSSB) Chair Carol Adams (henceforth the Chair)
10 welcomed the GSSB. The Chair presented an overview of the meeting agenda. A quorum was
11 established, and the above items were presented to the GSSB for approval.

12 Claire Dugan, Senior Manager Standards, presented the proposed member substitution for the
13 Insurance TC, listed as Item 03, for GSSB approval.

14 Session 2: GRI Topic Standard 15 Project for Pollution - Approval of 16 final proposal

17 Tamar Zijlstra, Senior Manager Standards, presented the final project proposal for GSSB approval.

18 The following are questions and comments from the GSSB to the SD regarding the project proposal:

19 **What was the feedback from the Stakeholder Council or Supervisory Board?**

20 Feedback received regarded the nomination process for including a labor candidate in the working
21 group.

22 **How will the project align with the Biodiversity Topic Standard?**

23 The recently published *GRI 101: Biodiversity* lists pollution as a driver that can impact biodiversity.
24 During its development, the pollution project will determine how it aligns with this and other Topic
25 Standards.

26 **How will soil pollution and underground water pollution be differentiated?**

27 Pollution affects underground water sources via the soil and water. Scoping will consider how and
28 where soil pollution interacts with underground water and its implications on water quality.

29 **Why is plastic pollution considered as part of a critical incident?**

30 Plastic pollution often arises from the improper disposal of packaging and products. This project
31 proposal anticipates the development of a new Topic Standard project focused on the circular
32 economy, including the revision of *GRI 301 Materials 2016* and *GRI 306 Waste 2020*, which can
33 address plastic pollution comprehensively. The role of plastic is still being considered within the
34 scoping process of the pollution project.

35 **What is the rationale for excluding pollution linked to the circular economy from the project**
36 **scope?**

37 Plastic pollution is significant due to its widespread impact and will be addressed in a dedicated
38 project focusing on the circular economy. This project is distinct, as outlined in the GSSB Work
39 Program, but it will be designed to complement the pollution project.

40 **How does critical incident management relate to the OHS Topic Standard?**

41 Critical incidents can affect workers, other people, and the environment. The Sector Standards for oil
42 and gas, coal, and mining have likely material topics on critical incident management and OHS. The
43 project proposal follows the recommendation by the Sector Program to develop critical incident
44 management further.

45 **How does critical incident management relate to emergency preparedness and response?**

46 This question was raised in the meeting chat but was not addressed; however, it will be considered in
47 the following context. Disclosure GRI 306-3 Significant spills is a single disclosure in *GRI 306*
48 *Effluents and Waste 2016*. In 2018, a new GRI Topic Standard was proposed to report spills and
49 leaks and their impacts, after which *GRI 306* would be withdrawn. The Sector Program proposed
50 broadening the scope to critical incident management, including emergency preparedness and
51 response plans for managing hazardous substances. *GRI 403 OHS 2018* will not be part of the
52 current project but will be considered for compatibility when drafting new disclosures; if relevant,
53 organizations can report on this.

54 **Is the wording for the theme 'emissions to air, soil, and water' correct, or should it be pollution**
55 **to air, soil, and water?**

56 The project proposal speaks of emissions and not pollutants, as it is a more neutral term.

57 **Has the project considered using the International Union for Conservation of Nature (IUCN) as**
58 **a reference?**

59 IUCN is a relevant source that was used to develop the Biodiversity Standard and can be considered
60 for this project.

61 **Could microplastics be mentioned as a part of chemical management, while bigger plastics are**
62 **of pollution or waste management?**

63 This question was raised in the meeting chat but was not addressed; however, it will be considered.

64 **What is the expected frequency of updates for this project, and will the GSSB receive input**
65 **from the technical committee?**

66 Regarding the next steps, the Chief of Standards proposed recording an action to provide an update
67 on the ongoing scoping exercise based on the approved project proposal. An update will be submitted
68 to the GSSB before publicly advertising the project and recruiting experts for the technical committee.
69 Additionally, GSSB members are cordially invited to become a project sponsor.

70 The GSSB approves the following with the understanding that questions and comments will be
71 addressed in the scoping process:

GSSB Decision	Item number
2024.06	02 – GRI Topic Standard Project for Pollution – Project proposal

72 **Session 3: Any other business and** 73 **close of public sessions**

74 No other business was raised, and the Chair closed the public meeting at 13.04 Central European
75 Time (CET).