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Item 01 – Draft summary of the GSSB meeting held on 25 February 2021

For GSSB approval

Date	10 March 2021
Meeting	23 March 2021
Description	This document presents the summary of the GSSB virtual meeting held on 25 February 2021.

This document has been prepared by the GRI Standards Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). 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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This document does not represent an official position of the GSSB

14 Participants

15 Present:

Name	Constituency
Judy Kuszewski	Chair
Robyn Leeson	Vice-Chair
Loredana Carta	Labor
Peter Colley	Labor
Giulia Genuardi	Business enterprise
Evan Harvey	Investment institution
Kim Schumacher	Civil society organization
Joseph Martin	Business enterprise
Jennifer Princing	Business enterprise
Corli le Roux	Mediating institution
Gustavo Sinner	Mediating institution
Kenton Swift	Civil society organization
Michel Washer	Business enterprise

16 Apologies:

Name	Constituency
Rama Krishnan Venkateswaran	Investment institution
Vincent Kong	Business enterprise

17 In attendance from GRI:

Name	Position
Bastian Buck	Chief of Standards
Laura Espinach	Head of Technical Development
Anna Krotova	Senior Manager
Miguel Perez Ludena	Research Lead Sector Program

18 List of abbreviations

GSSB	Global Sustainability Standards Board
SD	Standards Division
RfO	Reasons for omission
ILO	International Labour Organization

19 Decisions and action items

20 Decisions

21 **GSSB Decision 2021.01** The GSSB resolved to approve [Item 01 – Draft summary of the GSSB](#)
22 [meeting held on 3 December 2020](#).

23 **GSSB Decision 2021.02** The GSSB resolved to approve [Item 02 – Draft summary of the GSSB](#)
24 [meeting held on 10 December 2020](#).

25 **GSSB Decision 2021.03** The GSSB resolved to approve [Item 03 – Draft summary of the GSSB](#)
26 [meeting held on 21 January 2021](#).

27 Action items

Standards Division	
Session 3	<ul style="list-style-type: none">• SD to explore ways to address GSSB recommendation to include a reference to regulatory instruments such as environmental impact assessments under the Sustainability Context principle.• SD to explore ways to elevate the guidance for reporting on impacts commonly associated with the organization's sector to a more prominent position under the Guidance to MT-2.• SD to use the phrase 'impacts on their human rights' in the definition of material topic.• SD to explore developing separate guidance on materiality.• SD to further explore options for using reasons for omissions (RfOs) in the Universal Standards.

28 Session 1: Welcome

29 The Global Sustainability Standards Board (GSSB) Chair Judy Kuszewski (henceforth the Chair)
30 welcomed the GSSB and presented an overview of the meeting agenda.

31 The GSSB was presented with [Item 01 – Draft summary of the GSSB meeting held on 3 December](#)
32 [2020](#), [Item 02 – Draft summary of the GSSB meeting held on 10 December 2020](#) and [Item 03 – Draft](#)
33 [summary of the GSSB meeting held on 21 January 2021](#) for approval.

34 **GSSB Decision 2021.01** The GSSB resolved to approve [Item 01 – Draft summary of the GSSB](#)
35 [meeting held on 3 December 2020](#),

36 **GSSB Decision 2021.02** The GSSB resolved to approve [Item 02 – Draft summary of the GSSB](#)
37 [meeting held on 10 December 2020](#) and

38 **GSSB Decision 2021.03** The GSSB resolved to approve [Item 03 – Draft summary of the GSSB](#)
39 [meeting held on 21 January 2021](#).

40 **Session 2: GRI Sector Standards**

41 **Project for Mining: Draft project**

42 **proposal**

43 The GSSB was presented with [Item 04 – GRI Sector Standards Project for Mining – Draft project](#)
44 [proposal](#) for review.

45 The Standards Division (SD) presented the proposed timeline and scope of the project, highlighting
46 the inclusion of quarrying, and the separation of metal processing into a different Sector Standard.

47 The SD also highlighted that the project proposal would go to the GRI Board of Directors and the
48 Stakeholder Council for input before returning to the GSSB for final project approval.

49 The GSSB discussed potential considerations of mapping the resulting Sector Standards to different
50 classification systems. The SD stated that they would not map directly to some of the other
51 classification systems because of the separation of metal processing.

52 A GSSB member expressed support for including quarrying in the scope of the Sector Standard and
53 highlighted the potential challenge of separating metals processing.

54 The GSSB expressed support for the GRI Sector Standard Project for Mining to continue as outlined.

55 **Session 3: GRI Universal**

56 **Standards project update**

57 **Feedback on revisions to GRI 101: Section 4. Reporting principles**

58 The GSSB was presented with [Item 06 – GRI Universal Standards Project – Revised GRI 101:](#)
59 [Section 4. Reporting principles](#) and [Item 07 – GRI Universal Standards Project – Public comment](#)
60 [feedback on Reporting Principles](#) for discussion.

61 The SD presented a summary of the GSSB feedback on the revised Section 4. Reporting principles in
62 *GRI 101: Using the GRI Standards*. A GSSB member suggested including a reference to regulatory

63 instruments such as environmental impact assessments in the Sustainability Context principle. The
64 SD will work with the GSSB member to address this recommendation. No further comments were
65 raised.

66 **Actions:**

- 67 • SD to explore ways to address GSSB recommendation to include a reference to regulatory
68 instruments such as environmental impact assessments under the Sustainability Context
69 principle.

70 **Feedback on revisions to GRI 101: Section 2. Key concepts**

71 The GSSB was presented with [Item 05 – GRI Universal Standards Project – Revised GRI 101:](#)
72 [Section 2. Key concepts](#) for discussion.

73 The SD presented a summary of the GSSB feedback on the revised key concepts of ‘material topic’
74 and ‘due diligence’ in *GRI 101* and explained how this feedback will be addressed.

75 A GSSB member raised a concern about the location of the guidance for organizations to explain how
76 they have considered impacts commonly associated with their sector in the absence of an applicable
77 Sector Standard. This is currently positioned at the end of the Guidance to MT-2-b in GRI 103. The
78 GSSB member suggested that the guidance be moved up to the general guidance on MT-2 to
79 highlight its importance. The SD agreed to look at ways to reorganize the guidance to elevate the
80 content more prominently.

81 **Actions:**

- 82 • SD to explore ways to elevate the guidance for reporting on impacts commonly associated
83 with the organization’s sector to a more prominent position under the Guidance to MT-2.

84 **Feedback on the inclusion of human rights in the definition of** 85 **material topic**

86 The SD reiterated the public comment and GSSB feedback on the inclusion of the phrase ‘impacts on
87 human rights’ in the definition of material topic. The SD presented two options, revised to incorporate
88 GSSB feedback from the 10 December 2020 meeting:

- 89 • Option 1: continue to include ‘impacts on their human rights’ in the definition of material topic;
- 90 • Option 2: remove human rights from the definition and include an explanatory chapeau
91 highlighting the importance of reporting on human rights and other impacts, along with explicit
92 mentions of human rights in key disclosures of the Standards.

93 A GSSB member highlighted that health and safety issues can be important impacts that
94 organizations have on people, and that emphasizing human rights so prominently could overshadow
95 other such important impacts.

96 Another GSSB member argued that human rights are in fact the most fundamental level of protection
97 provided to people as outlined by authoritative organizations such as the International Labour
98 Organization (ILO). The member also reiterated that the GRI Technical Committee on Human Rights
99 had been tasked with aligning the GRI Standards with authoritative international instruments on
100 human rights, and they specifically recommended including human rights in the definition of
101 materiality. The member argued that impacts on human rights are a cross-cutting issue that have
102 always occurred, and will continue to occur in the future, thus making them one of the most vital
103 impacts for the GRI Standards to address. Other members provided support for this stance. A
104 member also highlighted that the ILO has recently opened discussion on whether health and safety is
105 in fact an additional fundamental human right.

106 A GSSB member raised the concern that human rights are transient, and that they are less pressing
107 today that they have been in the past, and that they will continue to improve. The member reasoned
108 that this means focus may shift from the issue in the future, which provides a reason to allow focus on
109 other topics as well. A GSSB member responded that although human rights are indeed evolving,
110 they remain the most broadly impactful and enduring impact organizations have.

111 A member asked if there was any specific constituency which provided the feedback against including
112 human rights in the definition of materiality. The SD mentioned this would require evaluation. The
113 GSSB member stated this may not be worth pursuing, as the number of comments is small.

114 The Chair observed the support for both options, with the majority of stated positions preferring
115 Option 1.

116 **Actions:**

- 117 • SD to use the phrase 'impacts on their human rights' in the definition of material topic.

118 **Feedback on revisions to GRI 103: Material Topics and the** 119 **materiality matrix visual**

120 The GSSB was presented with [Item 08 – GRI Universal Standards Project – Revised GRI 103:](#)
121 [Material Topics](#) and [Item 09 – GRI Universal Standards Project – Public comment feedback on GRI](#)
122 [103: Material Topics](#) for discussion.

123 The SD presented a summary of the GSSB feedback on the revised *GRI 103: Material Topics* and
124 explained how this feedback will be addressed. No further comments were received.

125 The SD presented a summary of public comment and GSSB feedback on the materiality matrix visual.
126 The feedback was divided for and against including the matrix in the revised Universal Standards.

127 The GSSB expressed hesitation about removing a tool that has been well used, especially given that
128 the concept of materiality is an important foundation for sustainability reporting and is still not well
129 understood or implemented. The GSSB felt strongly that support and technical guidance should be
130 provided on this concept.

131 The GSSB discussed how to reconcile the previously used example of the materiality matrix with the
132 updated definition of materiality. They also discussed where it would be beneficial for the GSSB to
133 provide guidance on significant ongoing developments in sustainability reporting, such as on the
134 concept of double materiality and its associated representations. The GSSB stated that these
135 discussions are currently so fluid that it would be difficult to include a concrete stance in the
136 Standards themselves.

137 The GSSB expressed support for the inclusion of further guidance for reporting organizations in a
138 format such as a website FAQ, which could also include suggestions for visuals. This could include
139 options for visual representations of the GRI concept of materiality and its connection to the double
140 materiality concept.

141 **Actions:**

- 142 • SD to explore developing separate guidance on materiality.

143 **Feedback on revisions to reasons for omission**

144 The SD presented an analysis of reporting scenarios following requirements in the exposure draft
145 related to using reasons for omission (RfOs), as requested by the GSSB in December 2020. The SD
146 reviewed the current potential to use RfOs for requirements in GRI 102 and 103 and discussed the
147 actions organizations may take when reporting on requirements.

148 The SD requested feedback from the GSSB on the function of RfOs in transparency. GSSB members
149 raised a question about how the use of RfOs is currently assessed by rating agencies. The GSSB
150 suggested that guidance to help clarify requirements and streamline presentation of information in the
151 GRI content index may solve some of the implementation concerns regarding RfOs. The GSSB also
152 suggested that the GRI Services Team could be involved in providing this guidance.

153 The SD summarized the GSSB feedback, which indicated allowing RfOs.

154 Two GSSB members raised the concept of 'comply or explain' as a way to gather similar information,
155 mentioning that it is used in a variety of other frameworks. The SD clarified that the RfOs are used as
156 a tool to evaluate reports as being in accordance with the Standards, and they provide a means to
157 measure the content and quality of information reported using the Standards.

158 The Chair and the SD acknowledged that this would require more discussion in future meetings.

159 **Actions:**

- 160 • SD to further explore options for using reasons for omissions (RfOs) in the Universal
161 Standards.

162 **Session 4: Any other business and**
163 **close of public meeting**

164 No other business was raised and the Chair closed the meeting at 15.02 CET (Central European
165 Time).

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