Text messages

Always join with Computer Audio
This pops up when you join the meeting.

Phone controls for participants:
The following commands can be entered via DTMF tones using your phone's dial pad while in a Zoom meeting:

- Press *6 - Toggle mute/unmute
- Press *9 - Raise hand

Issues with Zoom? Please contact balaban@globalreporting.org for assistance.
Session 1
Welcome to meeting

Carol Adams
## Agenda – 16 May 2024

<table>
<thead>
<tr>
<th>Start</th>
<th>End</th>
<th>Duration (minutes)</th>
<th>Session</th>
<th>Agenda item</th>
<th>Introduced by</th>
<th>Public/private</th>
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</thead>
<tbody>
<tr>
<td>12:30</td>
<td>12:35</td>
<td>5</td>
<td>1</td>
<td>Welcome to meeting Approval of Item 01 – Draft summary of the GSSB meeting held on 9-10 April 2024</td>
<td>Carol Adams</td>
<td>Public</td>
</tr>
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<td>13:20</td>
<td>13:30</td>
<td>10</td>
<td>3</td>
<td>2024 Project schedule addendum</td>
<td>Bastian Buck</td>
<td>Public</td>
</tr>
<tr>
<td>13:30</td>
<td>13:35</td>
<td>5</td>
<td>4</td>
<td>Any other business and close of meeting</td>
<td>Carol Adams</td>
<td>Public</td>
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<tr>
<td>13:35</td>
<td>14:30</td>
<td>55</td>
<td>5</td>
<td>Private session</td>
<td>Private</td>
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</table>
Scheduled approval

Item 01 – Draft summary of the GSSB meeting held on 9-10 April 2024

Does the GSSB approve:

Item 01 – Draft summary of the GSSB meeting held on 9-10 April 2024

GSSB Decision 2024.08  GSSB resolves to approve Item 01 – Draft summary of the GSSB meeting held on 9-10 April 2024.
Session 2

GRI Topic Standard Project for Labor – Exposure draft approval

Izzy Ensor / Natalia Uribe / Peter Colley (GSSB sponsor)
GRI Topic Standard Project for Labor

Project objectives

• Review, revise, and develop the labor-related GRI Standards
• Revise in the light of the new 2021 Universal Standards and the incorporation of corporate human rights due diligence
• Build on the latest insights from authoritative intergovernmental instruments such as:
  • International Labour Organization’s Conventions and Recommendations
  • OECD Guidelines for Multinational Enterprises
  • UN Guiding Principles
GRI Topic Standard project for Labor

Current labor-related topic standards under review
## GRI Topic Standard Project for Labor

**Updates. Division of Labor topics**

<table>
<thead>
<tr>
<th>Set</th>
<th>Employment Practices and Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• Employment Topic Standard</td>
</tr>
<tr>
<td></td>
<td>• Remuneration and Working Time Topic Standard</td>
</tr>
<tr>
<td></td>
<td>• Significant Changes for Workers Topic Standard</td>
</tr>
<tr>
<td></td>
<td>• Control of work standard interpretation to GRI 2</td>
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<table>
<thead>
<tr>
<th>Set</th>
<th>Working life and Career development</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• Training and Education Topic Standard</td>
</tr>
<tr>
<td></td>
<td>• Working Parents and Caregivers Topic Standard</td>
</tr>
<tr>
<td></td>
<td>• Diversity, Inclusion and Equal Opportunity Topic Standard</td>
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</table>

<table>
<thead>
<tr>
<th>Set</th>
<th>Workers’ Rights and Protection</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• Child Labor Topic Standard</td>
</tr>
<tr>
<td></td>
<td>• Modern Slavery and Forced Labor Topic Standard</td>
</tr>
<tr>
<td></td>
<td>• Non-discrimination Topic Standard</td>
</tr>
<tr>
<td></td>
<td>• Freedom of Association and Collective Bargaining Topic Standard</td>
</tr>
<tr>
<td></td>
<td>• Workers in Business Relationships Topic Standard</td>
</tr>
</tbody>
</table>
## GRI Topic Standard Project for Labor

### Technical Committee and Advisory Group

### Labor Technical Committee
- International Labour Organization (ILO)
- International Organization of Employers (IOE)
- International Trade Union Confederation (ITUC) and the Global Unions Federations (GUFs)

[Click here for TC member biographies](#)

### Advisory Group

#### Business Enterprise
- Assent Inc
- IKEA
- Position Green
- Law firm Tanabe and Partners
- Ulula

#### Investment Institution
- Norges Bank Investment Management

#### Civil society
- Middlesex University
- UNICEF
- University of Aberdeen Business School
- Verité

#### Mediating Institution
- ESG Research Institute at Kim & Chang

[Click here for AG members biographies](#)
Set 1: Employment Practices and Conditions
- Exposure drafts submitted to GSSB for approval in May 2024
- Public comment period from 4 June to 4 October 2024
- Final publication estimated for Q2 2025

Set 2: Working life and Career development
- Exposure drafts submitted to GSSB for approval in October 2024
- Public comment period from November 2024 – February Q1 2025
- Final publication estimated for Q3 2025

Set 3: Workers Rights and Protection
- Exposure drafts submitted to GSSB for approval in GSSB Q2 2025
- Public comment period from during Q2-Q3 2025
- Final publication estimated for Q4 2025/Q1 2026
GRI Topic Standard Project for Labor

Summary of the proposals

• Set 1 standards focus on how the organization manages its paid work and employment relationships.
• Mirroring management disclosures with metrics in the topic disclosures to capture both impacts.
• Emphasis on the workers’ representative's involvement in the design and implementation of labor policies.
• Being specific in the scope of workers for each requirement such as employees or workers who are not employees.
## GRI Topic Standard Project for Labor

### Overview of changes

#### Employment draft standard

<table>
<thead>
<tr>
<th>Exposure draft</th>
<th>GRI 401: Employment 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EMPL 1</strong> Employment arrangements</td>
<td>New disclosure incorporating <strong>Disclosure 401-1</strong></td>
</tr>
<tr>
<td><strong>EMPL 2</strong> Apprenticeship and internship</td>
<td>New disclosure</td>
</tr>
<tr>
<td><strong>EMPL 3</strong> Recruitment policies</td>
<td>New disclosure</td>
</tr>
<tr>
<td><strong>EMPL 4</strong> Performance management systems</td>
<td>New disclosure</td>
</tr>
<tr>
<td><strong>EMPL 5</strong> Personal data protection and privacy</td>
<td>New disclosure</td>
</tr>
<tr>
<td><strong>EMPL 6</strong> Termination policies</td>
<td>New disclosure</td>
</tr>
<tr>
<td><strong>EMPL 7</strong> New hires and turnover</td>
<td>New disclosure incorporating <strong>Disclosure 401-1</strong></td>
</tr>
<tr>
<td><strong>EMPL 8</strong> Incidents related to recruitment</td>
<td>New disclosure</td>
</tr>
<tr>
<td><strong>EMPL 9</strong> Performance reviews</td>
<td>New disclosure</td>
</tr>
<tr>
<td><strong>EMPL 10</strong> Incidents related to personal data protection and privacy</td>
<td>New disclosure</td>
</tr>
</tbody>
</table>
## GRI Topic Standard Project for Labor

### Overview of changes

**Remuneration and Working Time draft standard**

<table>
<thead>
<tr>
<th>Exposure draft</th>
<th>GRI 202: Market Presence 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>GRI 405: Diversity and Equal Opportunity 2016</td>
</tr>
<tr>
<td></td>
<td>GRI 401: Employment 2016</td>
</tr>
<tr>
<td><strong>REWO 1 Policies to determine remuneration</strong></td>
<td>New disclosure</td>
</tr>
<tr>
<td><strong>REWO 2 Policies to determine working time</strong></td>
<td>New disclosure</td>
</tr>
<tr>
<td><strong>REWO 3 Transparency of remuneration and working time</strong></td>
<td>New disclosure</td>
</tr>
<tr>
<td><strong>REWO 4 Remuneration of workers</strong></td>
<td>New disclosure incorporating Disclosure 202-1</td>
</tr>
<tr>
<td><strong>REWO 5 Basic gender pay gap</strong></td>
<td>New disclosure incorporating Disclosure 405-2</td>
</tr>
<tr>
<td><strong>REWO 6 Social protection coverage</strong></td>
<td>New disclosure incorporating Disclosure 401-2</td>
</tr>
<tr>
<td><strong>REWO 7 Monitoring and working time</strong></td>
<td>New disclosure</td>
</tr>
</tbody>
</table>
### GRI Topic Standard Project for Labor

**Overview of changes**

**Significant changes for workers draft standard**

<table>
<thead>
<tr>
<th>Exposure draft</th>
<th>GRI 402: Labor and Management Relations 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SICH 1</strong> Management of significant changes for workers</td>
<td>New disclosure incorporating Disclosure 402-1</td>
</tr>
<tr>
<td><strong>SICH 2</strong> Minimum consultation and notice periods</td>
<td>New disclosure incorporating Disclosure 402-1</td>
</tr>
<tr>
<td><strong>SICH 3</strong> Redeployment and training</td>
<td>New disclosure</td>
</tr>
</tbody>
</table>
Clarifies example provided in the guidance of GRI 2-8:

Workers of one of the organization’s suppliers, where the organization instructs the supplier to use particular materials or work methods to manufacture the products or deliver the services.

Aims to clarify that providing product or service specifications to a business relationship does not necessarily mean the organization has control over the workers.

Provides additional guidance on the definition of two conditions of control of work
- directs the work performed
- controls the means or methods for performing the work
Highlights of the GSSB Feedback

Questions were raised about

• The concept of Control of work and contractual relations
• Subsets of workers
• Indirect recruitment and third-party employment
• Actions to reduce negative impacts and encourage positive impacts
• How organizations in practice will report all labor-related table/matrix data
• Reporting on Human Capital versus Reporting on Human Rights
• Disaggregation of data
• Number of disclosures versus transparency and information needed
• Alignment between management disclosures versus topic disclosures
• Connection between set 1, set 2 and set 3
• Differences between working time arrangements and different types of leave
• Retirement benefits and social protection
Scheduled approvals for Public comment

Does the GSSB approve:

**GSSB Decision 2024.09** resolves to approve Item 02 – GRI Topic Standard Project for Labor – Employment

**GSSB Decision 2024.10** resolves to approve Item 03 – GRI Topic Standard Project for Labor – Remuneration and Working time

**GSSB Decision 2024.11** resolves to approve Item 04 – GRI Topic Standard Project for Labor – Significant Changes for workers

**GSSB Decision 2024.12** resolves to approve Item 05 – GRI Topic Standard Project for Labor – Control of Work Standard Interpretation to GRI 2

**GSSB Decision 2024.09, 2024.10, 2024.11 and 2024.12** GSSB resolves to approve the above items.
Session 3
2024 Project Schedule addendum
Bastian Buck
2024 draft Project Schedule addendum

Item 7 sets out the 2024 draft Project Schedule addendum to the GSSB Work Program

• The draft project schedule is presented in line with the elements in the GSSB Work Program 2023-2025

• The addendum is reflective of the latest GSSB decisions and the latest project updates as discussed during the April GSSB meeting

• After approval, the project schedule addendum to the GSSB Work Program 2023-2025 will be published on the GRI website
Scheduled approval

Item 07 – 2024 draft Project Schedule addendum to the GSSB Work Program 2023-2025

Does the GSSB approve:

Item 07 – 2024 draft Project Schedule addendum to the GSSB Work Program 2023-2025

GSSB Decision 2024.13 GSSB resolves to approve Item 07 – 2024 draft Project Schedule addendum to the GSSB Work Program 2023-2025.
Session 4

Any other business and close of public sessions

Carol Adams