Zoom meetings

Text messages

(Un)Mute yourself
Turn your video on/off

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.
GSSB virtual meeting

14 March 2024
Session 1
Welcome to meeting

Carol Adams
## Agenda – 22 February 2024

<table>
<thead>
<tr>
<th>Start</th>
<th>End</th>
<th>Duration</th>
<th>Session</th>
<th>Agenda item</th>
<th>Introduced by</th>
<th>Public/private</th>
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<td>12:30</td>
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<td>Carol Adams</td>
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<td>Approval of Item 01 – Draft summary of the GSSB meeting held on 16 January 2024</td>
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<td>Approval of Item 03 – GRI Sector Standard Project for Financial Services – Proposed member substitution for Insurance Technical Committee</td>
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<td>12:35</td>
<td>12:50</td>
<td>15</td>
<td>2</td>
<td>GRI Topic Standard Project for Pollution – Approval of Final proposal</td>
<td>Thamar Zijlstra</td>
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<td>12:50</td>
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<td>3</td>
<td>Any other business and close of meeting</td>
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<td>12:55</td>
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<td>95</td>
<td>4</td>
<td>Private session</td>
<td>Carol Adams</td>
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Scheduled approval

Item 01 – Draft summary of the GSSB meeting held on 22 February 2024

Does the GSSB approve:

Item 01 – Draft summary of the GSSB meeting held on 22 February 2024

GSSB Decision 2024.04 GSSB resolves to approve Item 01 – Draft summary of the GSSB meeting held on 22 February 2024
GRI Sector Standard Project for Financial Services

Proposed member substitution for Insurance Technical Committee

- Leaving the technical committee
- Nominated to the technical committee

- 5 business enterprises
- 2 civil society representatives
- 2 investment institutions
- 3 mediating institutions
- 1 labor organization
Does the GSSB approve:
Item 03 – GRI Sector Standard Project for Financial Services – Proposed member substitution for Insurance Technical Committee

GSSB Decision 2024.05 GSSB resolves to approve Item 03 – GRI Sector Standard Project for Financial Services – Proposed member substitution for Insurance Technical Committee
Session 2
GRI Topic Standard Project for Pollution - Approval of final proposal
Thamar Zijlstra
Update GRI pollution-related disclosures to:

- Align with recent developments and relevant authoritative intergovernmental instruments

Include in the project:

- Disclosure 305-6 Ozone-depleting substances
- Disclosure 305-7 NOx, SOx, and other air emissions
- Disclosure 306-3 Significant spills

Other identified new topics: plastics, critical incident management, management of hazardous chemicals
GRI Topic Standard Project on Pollution

Timeline

Status

• Presentation and discussion of draft proposal during GSSB meeting of 16 January 2024
• Opportunity for feedback by Stakeholder Council and Supervisory Board until 9 February 2024
• Presentation and discussion of draft proposal for approval, during GSSB meeting of 14 March 2024
GRI Topic Standard Project for Pollution

Theme 1: Emissions to air, soil and, water

Air

• Disclosure 305-6 Ozone-depleting substances and Disclosure 305-7 NOx, SOx, and other air emissions of *GRI 306 Effluents and Waste 2016*

• Various authoritative documents, including:
  - United Nations Economic Commission for Europe (UNECE) Convention, ‘Sofia Protocol concerning the Control of Emissions of Nitrogen Oxides or their Transboundary Fluxes’, 1985
GRI Topic Standard Project for Pollution

Theme 1: Emissions to air, soil and, water

Soil
• No GRI Topic Standards disclosures
• No international legally binding document
• International Network on Soil Pollution (INSOP), part of the Food and Agriculture Organisation (FAO)

Water
• *GRI 303: Water and Effluents 2018*
GRI Topic Standard Project for Pollution

Theme 2: Critical incident management (including spills and leaks and emergency response management) and management of hazardous substances

• Revision of Disclosure 306-3 Significant spills in *GRI 306 Effluents and Waste 2016*
• Input from Sector Program: broaden to critical incident management
• New authoritative reference:
  o United Nations Environmental Assembly (UNEA), ‘Zero draft text of the international legally binding instrument on plastic pollution, including in the marine environment,’ 2023
GRI Topic Standard Project for Pollution

Changes since the GSSB meeting of 24 January 2024

- Clarified information under Theme 2: Critical incident management (including spills and leaks and emergency response management)
- Included the new alignment process between Sector Standards and Topic Standards
- Other comments from the January 2024 GSSB meeting
GRI Topic Standard Project for Pollution

Proposed division of responsibilities and timeline

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<tr>
<th>Phase</th>
<th>Duration (months)</th>
<th>2024</th>
<th>2025</th>
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Scheduled approvals

Item 02 – GRI Topic Standard Project for Pollution – Project proposal

Does the GSSB approve:
Item 02– GRI Topic Standard Project for Pollution – Project proposal

GSSB Decision 2024.06 GSSB resolves to approve Item 02 – GRI Topic Standard Project for Pollution – Project proposal
Session 3
Any other business and close of public sessions
Carol Adams
Session 4
Private session
Carol Adams
THANK YOU

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