



Barbara Strozziiaan 336

1083 HN Amsterdam

The Netherlands

[gssbsecretariat@globalreporting.org](mailto:gssbsecretariat@globalreporting.org)

# **GSSB summary of the virtual meeting held on 10 February 2022**

**Approved by the GSSB via electronic vote**

# 1 Contents

2

Participants.....	3
List of abbreviations .....	3
Decisions and action items .....	4
Session 1: Welcome .....	4
Session 2: Standards Division update .....	5
Session 3: GSSB Work Program 2020-2022.....	5
Session 4: Sector Standards Project for Coal - Approval of final Standard.....	6
Session 5: Approval of GRI Sector Standard project proposals .....	9
Session 6: Any other business and close of the meeting .....	9

### 3 **Participants**

4 Present:

Name	Constituency
<b>Judy Kuszewski</b>	Chair
<b>Robyn Leeson</b>	Vice-Chair
<b>Loredana Carta</b>	Labor
<b>Peter Colley</b>	Labor
<b>Giulia Genuardi</b>	Business enterprise
<b>Vincent Kong</b>	Business enterprise
<b>Joseph Martin</b>	Business enterprise
<b>Anna Nefedova</b>	Mediating institution
<b>Jennifer Princing</b>	Business enterprise
<b>Corli le Roux</b> (joined at 1.35)	Mediating institution
<b>Kim Schumacher</b> (joined at 2.10)	Civil society organization
<b>Gangaa Charan Sharma</b>	Business enterprise
<b>Kenton Swift</b>	Civil society organization
<b>Michel Washer</b>	Business enterprise

5 Apologies:

Name	Constituency
<b>Evan Harvey</b>	Investment institution

6 In attendance from GRI:

Name	Position
Bastian Buck	Chief of Standards
Harold Pauwels	Director Standards
Mia d'Adhemar	Sr. Manager Sector Program
Noora Puro	Manager Sector Program
Miguel Perez Ludena	Research Lead Sector Program
Gillian Balaban	Sr. Coordinator Governance Relations

### 7 **List of abbreviations**

- GRI Global Reporting Initiative
- GSSB Global Sustainability Standards Board
- SD Standards Division
- TC Technical committee
- DPP Due Process Protocol
- DPAR Due Process Adherence report
- DPOC Due Process Oversight Committee

## 8 Decisions and action items

### 9 Decisions

10 The GSSB resolved to approve the following:

11 **GSSB Decision 2022.01** [Item 01 – Draft summary of the GSSB meeting held on 9 December 2021](#)

12 **GSSB Decision 2022.02** Replacement candidate nomination to the Biodiversity Technical Committee

13 **GSSB Decision 2022.03** [Item 2 – Addendum to the GSSB Work Program 2020-2022](#)

14 **GSSB Decision 2022.04** [Item 03 – GRI Sector Standards Project for Oil, Gas, and Coal – GRI 12: Coal Sector 2022](#)

16 **GSSB Decision 2022.05** No re-exposure required for GRI 12: Coal Sector 2022

17 **GSSB Decision 2022.06** [Item 06 – GRI Sector Standards Project for Food and Beverages – Project proposal](#)

19 **GSSB Decision 2022.07** [Item 08 – GRI Sector Standards Project for Textiles and Apparel – Project proposal](#)

## 21 Session 1: Welcome

22 The Global Sustainability Standards Board (GSSB) Chair Judy Kuszewski (henceforth the Chair)  
23 welcomed the GSSB, particularly new members Anna Nefedova and Gangaa Charan Sharma. The  
24 Chair presented an overview of the meeting agenda. The GSSB was presented with the following  
25 items for approval:

26 Item 01 – [Draft summary of the GSSB meeting held on 9 December 2021](#)

27 Item 02 – [Addendum to the GSSB Work Program 2020-2022](#)

28 Item 03 – [GRI Sector Standards Project for Oil, Gas, and Coal](#)

29 Item 06 – [GRI Sector Standards Project for Food and Beverages – Project proposal](#)

30 Item 08 – [GRI Sector Standards Project for Textiles and Apparel – Project proposal](#)

31

32

33

34

35

## 36 **Session 2: Standards Division update**

37 The Chief of Standards, Bastian Buck, presented the following points for consideration:

- 38 • An update by the SD will be included in the agenda for every meeting this year to communicate  
39 important project developments. Updates will include the managerial operation.
- 40 • Download statistics for 2021 highlights the important work done by the GSSB in setting the GRI  
41 Standards.
- 42 • A total of 673,701 downloads in 2021 indicate a high level of engagement with the content. Most  
43 downloads are for packages using a zip file or a consolidated set PDF. *GRI 101* was the most  
44 frequently downloaded individual resource.
- 45 • Of the registrations to download the Standards on the GRI website, 85,637 were by new users.
- 46 • The figures were highest in conjunction with the GRI Standards 2021 update launch. There was a  
47 record number of 88,579 downloads in October, while the average monthly downloads are  
48 51,000.
- 49 • Budget allocation has been confirmed for this year, which will double the number of staff at the  
50 SD in the coming months. This serves the strategic interests of the ambition to update all  
51 standards regularly.
- 52 • For the biodiversity project, we nominate a replacement TC member, Simona D'Amico. She will  
53 replace current TC member Maria Julia Oliva from the same organization, UEFT (see **GSSB**  
54 **Decision 2022.02**).

## 55 **Session 3: GSSB Work Program 2020-** 56 **2022**

57 The Chief of Standards, Bastian Buck, and the Director Standards, Harold Pauwels, presented the  
58 following points for consideration:

- 59 • The GSSB will be tasked to develop a new work program for 2023-2025.
- 60 • A format has been developed to invite external parties to provide reviews and new topics  
61 suggestions.
- 62 • The 2022 work program update is based on stakeholder feedback and GSSB public  
63 consultations, covering a list of priority projects, including the review and development of Topic  
64 Standards and new Sector Standards.
- 65 • The revision of the biodiversity Standard is in the content development phase, with the public  
66 comment period expected for Q3 2022.
- 67 • The revision program for the existing labor/social standards results from the development of the  
68 Universal Standards (*GRI 1*, *GRI 2*, and *GRI 3*) and the inclusion of corporate human rights due

69 diligence. The program aligns, when possible, with the EU - EFRAG content development  
70 process. A project proposal will be presented to the GSSB for approval in Q2 2022.

- 71 • The Topic Standards Program for 2022 is revising four topics, namely, biodiversity, labor/social,  
72 climate change, and critical incident management, all at various levels of development.
- 73 • Data protection and privacy, public policy, and anti-competitive behavior are topics under  
74 research, with further steps to be proposed in the second half of 2022.
- 75 • The Sector Program has prioritized group 1 sectors with projects at various stages of  
76 development.

77 The GSSB expressed the following comments and suggestions regarding the addendum to the GSSB  
78 Work Program:

- 79 • A GSSB member supports the work program, particularly the labor and social Standards.  
80 Integrating human rights into the Universal Standards is work well overdue and the appropriate  
81 alignment with the EU EFRAG.
- 82 • A GSSB member suggested considering the naming of 'utilities' to include renewable energies.  
83 • In response, the SD has a sector priority list through which there is a process of defining project  
84 proposals. Therefore the suggestion would be considered when developing these project  
85 proposals. Each sector on the list will be classified during the project proposal stage.
- 86 • The SD also understands that the utilities sector is undergoing transformation, and therefore it is  
87 difficult to mark exact boundaries at this stage. Suggestions like these will help reshape these  
88 Sector Standards during the project proposal stage.
- 89 • The GSSB further enquired where public agencies and public sector fit into the Sector Program.
- 90 • The SD stated that there is no specific standard for public agencies. However, it does not mean  
91 that it cannot be considered for future GSSB discussion.

## 92 **Session 4: Sector Standards Project**

### 93 **for Oil, Gas, and Coal - Approval of**

### 94 **final Standard for coal**

95 Manager Sector Program, Noora Puro, presented the GSSB input on the final draft, submitted prior to  
96 the meeting, and the SD proposals to address feedback for approval by the GSSB. The following  
97 points are to be considered before approval:

- 98 • A GSSB member proposed to include reporting on adherence with national legal frameworks, in  
99 addition to the requirements set out by GRI. The GRI Standards are globally applicable, and  
100 organizations must disclose non-compliance with legal and regulatory demands. Therefore, the  
101 SD does not recommend the inclusion of any new reporting.

- 102 • The second GSSB comment was related to Scope 3 emissions and elaborated on organizations’  
103 responsibility for those emissions. The relevance of Scope 3 emissions and potential actions to  
104 mitigate them are discussed in Topics 12.1 GHG emissions and 12.2 Climate adaptation,  
105 resilience, and transition. The SD does not recommend adding extra content to the section  
106 ‘Sector profile’.
- 107 • In response to statements regarding coal consumption peaking in 2013, the SD proposes two  
108 wording revisions to rather reflect a generally declining trend.
- 109 • Feedback related to the concept of ‘just transition’ in the ‘Sector and sustainable development’  
110 section was to add the recent Glasgow Pact in COP 26 as a relevant agreement where just  
111 transition is reflected. The SD proposes a wording revision in this regard.
- 112 • A GSSB member proposed adding a disclosure about GHG emissions caused by emulsion  
113 explosives used in coal mining. The SD proposes to add ‘use of explosives for blasting’ into the  
114 topic description as a source of GHG emissions. However, reporting on this is already covered in  
115 the Standard as part of an organization’s Scope 1 inventory.
- 116 • In the feedback related to the inclusion of public policy development and lobbying activities  
117 related to climate change, it was proposed that the disclosure be expanded to include the  
118 disclosure of individual executives or directors occupying positions on committees or acting as  
119 office-bearers. The revised Universal Standard Disclosure 2-28 now incorporates mandatory  
120 reporting on any industry, membership associations, or international advocacy organizations  
121 where the organization plays a significant role. A further suggestion from the GSSB was to  
122 include an FAQ to elaborate on the disclosure.
- 123 • In topic 12.2 Climate adaptation, resilience, and transition, a GSSB member pointed out that the  
124 current disclosure might imply that only reporting on carbon captured via ‘direct air capture’ is  
125 required. The SD proposes expanding this disclosure to encompass carbon captured at the point  
126 source and directly from the atmosphere and adding one additional footnote explaining the term  
127 ‘point source’.
- 128 • In topic 12.19 Non-discrimination and equal opportunity, it was proposed to add a disclosure on  
129 discrimination of contract workers, who may receive lower benefits than employees. The topic  
130 includes disclosure on all incidents of discrimination as part of GRI 406-1. Furthermore, a  
131 disclosure on benefits is included in Topic 12.15 Employment practices, although it does not  
132 cover contract workers. The SD proposes to add this as an input for Topic Standards  
133 development, to be considered in the ongoing revision of the GRI Labor Standards. An additional  
134 proposal is to include a revision of the wording in Topic 12.19 and a link to topic 12.15  
135 Employment practices.
- 136 • The SD proposes 1 January 2024 as the effective date of the Coal Sector Standard. This ensures  
137 sufficient time for coal organizations to incorporate GRI 12 into their materiality considerations.

- 138 • The Chief of Standards confirmed that due process had been followed to develop the GRI 12:  
 139 Coal Sector 2022. The next steps include finalizing the DPAR and a discussion with the DPOC in  
 140 anticipation of launching the Standard in mid-March.
- 141 • Table 1, column one, presents the tally of the votes by GSSB members in approval of GRI 12:  
 142 Coal Sector 2022 with an effective date of 1 January 2024. Column 2 presents votes in  
 143 agreement with GRI 12 being issued as final without re-exposure.

144 **Vote on final approval**

145 Table 1. GSSB summary of votes.

GSSB member	Approval	Approval without re-exposure
Anna Nefedova	In favor	In favor
Corli le Roux	In favor	In favor
Evan Harvey	absent	absent
Gangaa Charan Sharma	In favor	In favor
Giulia Genuardi	In favor	In favor
Jennifer Princing	In favor	In favor
Joseph Martin*	abstained	abstained
Judy Kuszewski	In favor	In favor
Kent Swift	In favor	In favor
Kim Schumacher	In favor	In favor
Loredana Carta	In favor	In favor
Michel Washer	In favor	In favor
Peter Colley	In favor	In favor
Robyn Leeson	In favor	In favor
Vincent Kong	In favor	In favor
Total in favor	13	13
* Joseph Martin was a participant of the Working Group, so abstained.		



## 146 **Session 5: Approval of GRI Sector**

### 147 **Standard project proposals**

148 Research Lead Sector Program, Miguel Perez Ludena, presented the following points for GSSB  
149 consideration:

- 150 • The proposals were sent to the Stakeholder Council and the GRI Board for comments following  
151 the DPP. No comments were received, but engagement with other stakeholders to complete the  
152 feedback is essential to ensure the final proposals are not lacking.
- 153 • The food and beverages sector project previously described alternatives to the project's scope in  
154 the draft proposal. Retail was in the initial scope; however, it was concluded not to incorporate  
155 retail as it adds excessive complexity. Retail is a sector for future development.
- 156 • Alcoholic beverages and tobacco are included in the scope to avoid devoting a sector standard to  
157 the limited number of companies. Feedback from tobacco companies was supportive of their  
158 inclusion in the project's scope, while food companies were divided as some showed doubts and  
159 others had no problem. The sector focuses on food and beverages processing, including alcoholic  
160 and tobacco products (see **GSSB Decision 2022.06**).
- 161 • The textile and apparel sector is in line with the draft project proposal. Retail of apparel and  
162 footwear is included in the project's scope as there is vertical integration in this industry, and  
163 retailers play an important role in the value chain. Therefore, their main sustainability impacts lie  
164 on the production process. The scope includes manufacturing textiles, apparel, leather, footwear,  
165 and retail (see **GSSB Decision 2022.07**).
- 166 • The proposed timeline for the project is 24 months. However, the starting date will only be set  
167 once resources become available.

## 168 **Session 6: Any other business and**

### 169 **close of the meeting**

170 No other business was raised, and the Chair closed the public meeting at 13.26 Central European  
171 Time (CET).