Summary 26 April 2017 meeting
Meeting summary: Approved by the GSSB on 24 May 2017

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Participants

Present:

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<tr>
<th>Name</th>
<th>Constituency</th>
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<tbody>
<tr>
<td>Atilla Yerlikaya</td>
<td>Business Enterprise</td>
</tr>
<tr>
<td>Dwight Justice</td>
<td>Labor (left meeting at 14.10)</td>
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<tr>
<td>Evan Harvey</td>
<td>Investment Institution</td>
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<tr>
<td>Judy Kuszewski</td>
<td>Chair</td>
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<tr>
<td>Julia Wilson</td>
<td>Business Enterprise</td>
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<tr>
<td>Jürgen Buxbaum</td>
<td>Labor</td>
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<tr>
<td>Kent Swift</td>
<td>Civil Society Organization</td>
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<tr>
<td>Kirsten Margrethe Hovi</td>
<td>Business Enterprise</td>
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<tr>
<td>Michel Washer</td>
<td>Business Enterprise</td>
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<tr>
<td>Robyn Leeson</td>
<td>Vice-Chair</td>
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<tr>
<td>Stiaan Wandrag</td>
<td>Business Enterprise</td>
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<tr>
<td>Sulema Pioli</td>
<td>Mediating Institution</td>
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<tr>
<td>Vadakepatth Nandkumar</td>
<td>Mediating Institution</td>
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Apologies:

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<thead>
<tr>
<th>Name</th>
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<tbody>
<tr>
<td>Daniel Ingram</td>
<td>Investment Institution</td>
</tr>
<tr>
<td>Daniel Taillant</td>
<td>Civil Society Organization</td>
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In attendance:

<table>
<thead>
<tr>
<th>Name</th>
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<tbody>
<tr>
<td>Anna Krotova</td>
<td>Manager, Standards Division</td>
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<tr>
<td>Bastian Buck</td>
<td>Director, Standards Division</td>
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<tr>
<td>Chelsea Reinhardt</td>
<td>Deputy Director, Standards Division</td>
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<tr>
<td>Laura Espinach</td>
<td>Manager, Standards Division</td>
</tr>
<tr>
<td>Pamela Carpio</td>
<td>Senior Coordinator, Governance Relations</td>
</tr>
<tr>
<td>Tina Nybo Jensen</td>
<td>Senior Coordinator, Governance Relations</td>
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List of abbreviations

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
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<tbody>
<tr>
<td>AOB</td>
<td>Any other business</td>
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<tr>
<td>GRI</td>
<td>Global Reporting Initiative</td>
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<td>GSSB</td>
<td>Global Sustainability Standards Board</td>
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<td>OHS</td>
<td>Occupational health and safety</td>
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<td>PWG</td>
<td>Project working group</td>
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<td>UNGP</td>
<td>United Nations Guiding Principles</td>
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<td>WASH</td>
<td>Water, Sanitation and Hygiene</td>
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Meeting summary

Please see a list of action items deriving from the meeting on p. 6-7.

Session 1: Welcome and approval of previous meeting summary

Judy Kuszewski, the GSSB Chair (henceforth, “the Chair”) welcomed everyone to the meeting and presented an overview of the meeting agenda. The GSSB deferred the approval of the Item 01 - Summary 21-22 March 2017 GSSB meeting to the next meeting as the format is presently too detailed.

Session 2: Update on review of GRI 403: Occupational Health and Safety and GRI 303: Water projects

GRI 303: Water

Anna Krotova, Manager Standards Division, summarized the current project timeline for the Project Working Group (PWG) on GRI 303: Water and informed the GSSB about the activities to date. Ms. Krotova informed that a survey to identify and prioritize key content areas to revise and develop has been circulated to the PWG members and briefed the GSSB on the initial feedback from PWG members.

The GSSB discussed whether the topic of Water, Sanitation and Hygiene (WASH) belongs within GRI 303: Water or GRI 403: Occupational Health and Safety (OHS). Further, the GSSB advised the PWG to ensure feasibility and consider the reporting burden when developing draft disclosures.

The GSSB asked the Standards Division to carry out further work and discussion with PWGs to determine which elements of WASH should be located in GRI 303 and GRI 403. The Standards Division will prepare a proposal in time for the next GSSB virtual meeting on 24 May 2017.

GRI 403: Occupational Health and Safety

Laura Espinach, Manager Standards Division, summarized the current project timeline for the PWG on GRI 403: Occupational Health and Safety and informed the GSSB about the activities to date. Ms. Espinach informed that a survey to identify and prioritize key content areas to revise and develop has been circulated to the PWG members and briefed the GSSB on the baseline information suggested by content area.

The GSSB discussed:

- That some of the concepts included in the baseline information are controversial. The GSSB encouraged the PWG to continue to seek neutrality when further developing the draft disclosures.
- Including the hazards of the activities conducted by the reporting organization under “Risk assessment”.
• Whether percentage is the most relevant measure for suppliers audited. The GSSB advised referring to 'high risk suppliers' rather than 'first tier suppliers'.

Session 3: Discuss draft project proposal for the review of GRI 201, GRI 202 and GRI 203

Chelsea Reinhardt, Deputy Director Standards Division, presented Item 02 - Draft Project Proposal for the Review of GRI 201: Economic Performance, GRI 202: Market Presence, and GRI 203: Indirect Economic Impacts and informed about the developments since the March GSSB in-person meeting including the expansion of the scope, the recommendation to form a Technical Committee to carry out an initial holistic review of the content to be included in the Standards, and the establishment of Tax and Payments to Governments as a separate, parallel review project.

Ms. Reinhardt invited the GSSB members feedback on the provisional list of topics that might be covered within the scope of ‘economic impacts’, additional frameworks or methodologies which should be reviewed and considered as part of this project, as well as any specific inputs on membership for the Technical Committee.

The GSSB members provided specific inputs on frameworks and methodologies and recommended to:

- Ensure the reporting feasibility of the topics raised in Item 02 line 66-77.
- Include information on externalities in terms of economic impacts.
- Remove the notion of “fair” from the provision of wages and instead refer to ‘compensation and wages’.

Ms. Reinhardt welcomed additional feedback offline to be included in the updated proposal to be presented during the next GSSB virtual meeting.

The Chair invited the GSSB members to connect offline if interested in serving as sponsors of the project.

Session 4: Discuss draft project proposal for Tax and Payments to Governments

Ms. Reinhardt presented Item 03 - Draft Project Proposal for Disclosures on Tax and Payments to Government and briefed the GSSB on the developments since the last GSSB meeting. A project proposal has been drafted for Tax and Payments to Governments; the Standards Division suggests to form a Technical Committee to draft recommendations on the potential tax-related disclosures that could be incorporated in the Standards and the form(s) these could take. The outcomes could potentially be incorporated in GRI 201: Economic Performance or other Standards under review.

Ms. Reinhardt asked for the GSSB members feedback on the draft project objectives and scope as well as the composition of the Technical Committee.
The GSSB members provided input on literature that could feed the process as well as possible membership on the Technical Committee. The GSSB further discussed the potential consequences of including Tax and Payments to Governments as part of the Universal Standards.

The Chair invited the GSSB members to connect offline if interested in serving as sponsors of the project.

**Session 5: Discuss draft project proposal on the review of GRI's Human Rights-related Standards**

Ms. Espinach presented [Item 04 - Draft Project Proposal for the Review of GRI's Human Rights-related Standards](#) and provided an overview of the overarching project objectives: align the Human Rights-related Standards with the UN Guiding Principles (UNGPs) on Business and Human Rights, revise the range of human rights-related topics covered, and review the human rights topic-specific disclosures.

Ms. Espinach proceeded to present the draft proposal for Phase 1: Conceptual review and alignment with the UNGPs and Phase 2: Updating of individual human rights topic Standards of the project.

Ms. Espinach invited the GSSB members feedback on the draft project objectives and scope as well as the expanded scope of Phase 1.

The GSSB discussed:

- The importance of a clear distinction between the duty of the states and the responsibilities of the business enterprises, while emphasizing that the failure of a state to lift its duties does not allow businesses to disregard their human rights responsibilities.
- Whether the notion of salience (in the context of due diligence) should be included in the expanded scope of the Phase 1 of the review.
- The possible inclusion of Humanitarian Law in Phase 1 and/or Phase 2 of the review.
- The link between business enterprises and their impacts: are they causing or contributing to adverse human rights impacts through their activities.

Ms. Espinach took note of the discussion items and welcomed additional comments offline. The Standards Division will prepare an updated draft project proposal for review and approval during the next GSSB virtual meeting.

The Chair asked the GSSB members who already indicated interest in serving as sponsor for this project to confirm and invited other GSSB members to connect offline if interested.

**Session 6: AOB**

The Chair presented [Item 05 - Summary of technical questions on the GRI Standards](#) and [Item 06 - Stakeholder feedback on review of GRI 410: Security Practices](#). The GSSB members took note of the information and provided no further comments.

The Chair thanked the GSSB members for their attendance and closed the meeting at 14.50 CEST.
Action Items

Actions

Governance:

Session 1:

- Review the current format of Item 01 - Summary 21-22 March 2017 GSSB meeting in collaboration with the Standards Division and the GSSB Chair.

Standards Division:

Session 2:

- Carry out further work and seek input from the PWGs for Water and OHS to determine which elements of WASH belong within GRI 303: Water and GRI 403: Occupational Health and Safety; prepare a proposal in time for the 24 May GSSB virtual meeting.

- Ensure that that the comments provided by the GSSB members on the initial baseline information suggested by the PWG OHS is brought back to the PWG.

Session 3 and 4

- Consider and include the feedback received during the meeting and offline (if any) in the updated proposals to be presented during the 24 May GSSB virtual meeting.

Session 5:

- Prepare an updated draft project proposal on the review of GRI’s Human Rights-related Standards for review and approval during the 24 May GSSB virtual meeting.

GSSB members:

Session 2:

- Contact the Standards Division if they have inputs on which elements of WASH and right to water that water belong within respectively GRI 303: Water and GRI 403: Occupational Health and Safety.

Session 3:

- Provide offline feedback, if any, on the provisional list of topics that might be covered within the scope of ‘economic impacts’, additional frameworks or methodologies which should be reviewed and considered as part of the project, as well as any specific input on membership for the Technical Committee directly to the Standards Division.


Session 4:

- Notify the Standards Division if interested in serving as a sponsor for the project on Tax and Payments to Governments.
Session 5:

- Contact the Standards Division with any additional feedback on the draft project objectives and scope as well as the expanded scope of Phase 1.
- Notify the Standards Division if interested in serving as a sponsor for the review of Human Rights-related Standards. Those who previously indicated interest are kindly asked to confirm.