Item 01 – GSSB summary of the virtual meeting held on 29 November 2018

For GSSB discussion and approval

<table>
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<tr>
<th>Date</th>
<th>3 December 2018</th>
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<tbody>
<tr>
<td>Meeting</td>
<td>7 February 2019</td>
</tr>
<tr>
<td>Description</td>
<td>This document presents the summary of the GSSB virtual meeting held on 29 November 2018 for GSSB discussion and approval.</td>
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This document has been prepared by the GRI Standards Division. It is provided as a convenience to observers at meetings of the Global Sustainability Standards Board (GSSB), to assist them in following the Board’s discussion. 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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Participants

Present:

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<thead>
<tr>
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<th>Constituency</th>
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<tr>
<td>Dwight Justice</td>
<td>Labor</td>
</tr>
<tr>
<td>Evan Harvey</td>
<td>Investment Institution</td>
</tr>
<tr>
<td>Judy Kuszewski</td>
<td>Chair</td>
</tr>
<tr>
<td>Julia Wilson</td>
<td>Business Enterprise</td>
</tr>
<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>
</tr>
<tr>
<td>Tony Mo</td>
<td>Civil Society Organization</td>
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<tr>
<td>Vadakepathth Nandkumar</td>
<td>Mediating Institution</td>
</tr>
<tr>
<td>Vincent Kong</td>
<td>Business Enterprise</td>
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Apologies:

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<tr>
<th>Name</th>
<th>Constituency</th>
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<tr>
<td>Jürgen Buxbaum</td>
<td>Labor</td>
</tr>
<tr>
<td>Sulema Pioli</td>
<td>Mediating Institution</td>
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In attendance:

<table>
<thead>
<tr>
<th>Name</th>
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<tbody>
<tr>
<td>Bastian Buck</td>
<td>Director, Standards Division</td>
</tr>
<tr>
<td>Gillian Balaban</td>
<td>Assistant, Standards Division</td>
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<tr>
<td>Helena Barton (Session 4)</td>
<td>Chair, Independent Appointments Committee (IAC)</td>
</tr>
<tr>
<td>Madere Olivar</td>
<td>Senior Manager, Sector Program, Standards Division</td>
</tr>
<tr>
<td>Karen Williams</td>
<td>Senior Coordinator, Sector Program, Standards Division</td>
</tr>
<tr>
<td>Mia D’Adhemar</td>
<td>Manager, Standards Division</td>
</tr>
<tr>
<td>Tina Jenson</td>
<td>Senior Coordinator, Governance Relations</td>
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List of abbreviations

AOB  Any other business  PWG  Project Working Group
DPOC Due Process Oversight Committee  SC  Stakeholder Council
GRI Global Reporting Initiative  SD  Standards Division
GSSB Global Sustainability Standards Board  TC  Technical Committee
IAC Independent Appointments Committee
Decisions and Action Items

DECISIONS

GSSB Decision 2018.27 The GSSB resolved to approve Item 01: Draft summary of the 25-26 September 2018 in-person GSSB meeting.

GSSB Decision 2018.28 The GSSB resolved to approve Item 02: Exposure draft Standard for Tax and Payments to Governments for public comment.

GSSB Decision 2018.29 The GSSB resolved to approve that Item 03: Sector Program Description and Item 04: Project Proposal for the Sector Program Pilot Project (Mining) be shared with the GRI Board and the SC for their review.

ACTION ITEMS

GSSB

Session 2
GSSB to review the questionnaire and suggest any changes or inclusions to the questions to prompt more targeted feedback on the draft Standard.

Session 4
GSSB members to get back to the SD on volunteering for the Sector Program sub-committee.

Standards Division

Session 2
SD to send the questionnaire for the public comment to the GSSB for their review.

Session 4
SD to take the recommendation to develop a Sector Standard template under advisement and report back to the GSSB.

SD to share Item 03: Sector Program Description and Item 04: Project Proposal for the Sector Program Pilot Project (Mining) with the GRI Board and the SC.

Session 1: Welcome

Judy Kuszewski, the GSSB Chair (henceforth the Chair), welcomed the GSSB and the attending GRI Secretariat staff to the meeting and presented an overview of the meeting agenda.
The Standards Division (SD) informed the GSSB that the presentation of the project proposal for the review of the universal Standards, based on the recommendations of the Technical Committee (TC) on Human Rights Disclosure, would be moved forward to early 2019.

**GSSB Decision 2018.27** The GSSB resolved to approve Item 01: Draft summary of the 25-26 September 2018 in-person GSSB meeting.

### Session 2: Exposure draft Standard for tax and payments to governments

The GSSB was presented with Item 02 - Exposure draft Standard for tax and payments to governments and updated on changes implemented in the draft Standard in response to the feedback received from the field test and from the GSSB during its September meeting.

The draft Standard has undergone a comprehensive review. The TC on Tax and Payments to Government recommends the draft Standard is ready for public exposure.

The GSSB sponsor on the project supported the TC’s recommendation and addressed some of the concerns raised by GSSB members on the draft Standard ahead of the meeting. It was agreed that the draft Standard has reached a stage where public comment will help to better understand and evaluate any reporter concerns on the level and value of information required.

The SD updated the GSSB on the plans for the public comment period, which will last for 90 days, commencing from 12 December 2018 and ending on 15 March 2019.

**GSSB Decision 2018.28** The GSSB resolved to approve Item 02: Exposure draft Standard for Tax and Payments to Governments for public comment.

**Actions:**

- SD to send the questionnaire for the public comment to the GSSB for their review.
- GSSB to review the questionnaire and suggest any changes or inclusions to the questions to prompt more targeted feedback on the draft Standard.

### Session 3: Update on the IAC’s appointments to the GSSB

This session was moved up due to time limitations.

The Chair of the Independent Appointments Committee (IAC), Helena Barton, presented a brief update on the committee’s activities to appoint members to the GSSB and the Due Process Oversight Committee (DPOC).

The IAC held open calls earlier this year to fill two vacancies in the DPOC and six vacancies in the GSSB. The appointment process was committed to achieving gender and regional diversity.
The appointments are underway and will be made public shortly, once they are finalized.

Session 4: Sector Program Description and Pilot Proposal for the Sector Program Pilot Project (Mining)

The GSSB was presented with Item 03 – Sector Program Description.

The SD informed the GSSB that it had considered the G4 sector supplements when drafting the Sector Program description and reviewed existing sector classification systems.

The SD recommended to not use an external classification system for the Sector Program. There was agreement that existing sector classifications were not set up to measure sustainability impacts. No objections were raised by the GSSB to the SD’s recommendation.

A GSSB member recommended using the OECD Due Diligence Guidance and developing a template for the Sector Standards. The SD will take this under advisement.

The GSSB was presented with Item 04 – Project Proposal for the Sector Program Pilot Project (Mining). No objections were raised by the GSSB to the selection of mining as the Sector Program pilot project.

The proposal sets out the same due process used to develop the GRI Standards.

A GSSB member recommended that the SD clarify in the proposal that the United Nations Development Programme (UNDP) list of mining sector impacts is a starting point for the project and that the issues recommended for inclusion will be determined by a multi-stakeholder process. The SD will take this under advisement.

The SD requested three volunteers from the GSSB to form a Sector Program sub-committee, to support the Sector Program development as well as the pilot project implementation over 2019.

GSSB Decision 2018.29 The GSSB resolved to approve that Item 03: Sector Program Description and Item 04: Project Proposal for the Sector Program Pilot Project (Mining) be shared with the GRI Board and the Stakeholder Council (SC) for their review.

Actions:

- SD to take the recommendation to develop a Sector Standard template under advisement and report back to the GSSB.
- SD to share Item 03: Sector Program Description and Item 04: Project Proposal for the Sector Program Pilot Project (Mining) with the GRI Board and the Stakeholder Council (SC).
- GSSB members to get back to the SD on volunteering for the Sector Program sub-committee.
Session 5: GSSB draft meeting dates 2019

The GSSB was presented with Item 05: GSSB draft meeting dates 2019, and updated on the provisional addition of two new dates.

Session 6: Any other business and close of public meeting

There was no other business and the Chair closed the public sessions of the meeting.

Session 7: Update by GSSB Chair

This was a private session.