Item 01 Summary 16-17 May 2016 in-person meeting
Meeting summary incl. private sessions – DRAFT v2

Table of Contents

Participants ........................................................................................................................................... 2
List of abbreviations ......................................................................................................................... 3
Meeting summary .................................................................................................................................. 3
Session 1.1: Welcome ........................................................................................................................ 3
Session 1.2: Transition to Standards - Introduction ........................................................................... 3
Session 1.3: Recommendations from the 'employee'/worker' ad-hoc Technical Committee ...... 3
Session 1.4: Transition to Standards - Topic-specific Standards ................................................. 4
Session 1.5: Summary of Day 1 ..................................................................................................... 7
Session 2.1: Introduction Day 2 ....................................................................................................... 7
Session 2.2: Transition to Standards - Glossary of Terms - Group 2 Standards ....................... 7
Session 2.3: Transition to Standards - topic-specific Standards ..................................................... 8
Session 2.4: Transition to Standards Process Review ..................................................................... 8
Session 2.5: Close of the GSSB Public Meeting .............................................................................. 9
Session 2.6: Public Comment Period Feedback Analysis ............................................................... 9
Session 2.7: GSSB Workplan 2017-2019 ....................................................................................... 9
Session 2.8: GRI Conference ......................................................................................................... 10
Session 2.9 Any other business .................................................................................................... 10
Session 2.10 Meeting close .............................................................................................................. 10
Decisions & Action Items .................................................................................................................. 11
## Participants

### Present:

<table>
<thead>
<tr>
<th>Name</th>
<th>Constituency</th>
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<tbody>
<tr>
<td>David Russell</td>
<td>Business</td>
</tr>
<tr>
<td>Daniel Ingram</td>
<td>Investment Institution</td>
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<tr>
<td>Daniel Taillant</td>
<td>Civil Society Organization</td>
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<tr>
<td>Dwight Justice</td>
<td>Labor</td>
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<tr>
<td>Eric Hespenheide (Chairman)</td>
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<tr>
<td>Hidemi Tomita</td>
<td>Business</td>
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<tr>
<td>Judy Kuszewski</td>
<td>Mediating Institution</td>
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<tr>
<td>Kirsten Margrethe Hovi</td>
<td>Business</td>
</tr>
<tr>
<td>Michael Nugent (Vice-Chair)</td>
<td>(Mediating Institution)</td>
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<tr>
<td>Robin Edme (16 May)</td>
<td>Mediating Institution</td>
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<tr>
<td>Simeon Cheng</td>
<td>Business</td>
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<tr>
<td>Stiaan Wandrag</td>
<td>Business</td>
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<tr>
<td>Sulema Pioli</td>
<td>Mediating Institution</td>
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<td>Vadakepatth Nandkumar</td>
<td>Mediating Institution</td>
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### Apologies:

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<tr>
<td>Jürgen Buxbaum</td>
<td>Labor</td>
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<tr>
<td>Robin Edme (17 May)</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>
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<tr>
<td>Chelsea Reinhardt</td>
<td>Deputy Director, Standards Division</td>
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<td>Katja Krieger</td>
<td>Manager Reporting Standard</td>
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<td>Laura Espinach</td>
<td>Manager Reporting Standard</td>
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<td>Sarah Kempke</td>
<td>Junior Writer, Standards Division</td>
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<td>Tamara Bergkamp</td>
<td>Manager Reporting Standard</td>
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<tr>
<td>Maggie Lee</td>
<td>Senior Coordinator, Governance Relations</td>
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<td>Pamela Carpio</td>
<td>Senior Coordinator, Governance Relations</td>
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List of abbreviations

<table>
<thead>
<tr>
<th>Abbreviation</th>
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<tr>
<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>SRSs</td>
<td>Sustainability Reporting Standards</td>
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Meeting summary

1 Please see a list of decision and action items deriving from the meeting on pp. 11-16.

Session 1.1: Welcome

4 The Chairman (henceforth “the Chair”) of the Global Sustainability Standards Board (GSSB), welcomed everyone the meeting. An overview of the meeting was presented and the Chair moved for the approval of the Agenda item listed below.

- Item 01 - Summary 05-07 April 2016 in-person meeting

8 The GSSB unanimously approved the meeting summaries without any changes.

Session 1.2: Transition to Standards - Introduction

10 Agenda item 02 – Summary of key changes to the second set of Exposure Drafts was circulated and considered as read. The GSSB were informed of the structure of day 1 and day 2 of the meeting.
12 Twelve standards were identified to be discussed and approved individually on day 1 and the remaining standards are to be approved as a batch on day 2.
14 The GSSB were informed of the meeting’s objectives and suggested process steps to take to achieve the objectives.

Session 1.3: Recommendations from the 'employee'/worker' ad-hoc Technical Committee

18 Agenda item 03 Employee-worker terminology revisions (Part 2) was circulated and considered as read. A high level overview of the recommendations contained in the document was presented to the GSSB, along with the key recommendations from the Technical Committee. This included a specified scope of 'workers' for Occupational Health and Safety (OH&S)-related disclosures and disclosures aligned with G4-10. The GSSB was asked to comment on the key recommendations.
The GSSB agreed that further explanation would be beneficial and that the Standards Division could:

- consider developing a Venn diagram showing how the different scopes of ‘workers’ might overlap with the organization’s operations, and/or develop additional guidance on ‘work that is controlled by the organization.’
- note for future work priorities the need to do a review of all 'national' vs 'state' laws and regulation in the GRI Standards.

**Session 1.4: Transition to Standards - Topic-specific Standards**

*Agenda item 04 – Topic-specific Standards for public exposure* was circulated and considered as read. The GSSB was presented with the objective of this session and an overview of the 12 topic-specific Standards to be discussed and approved individually. The Standards Division grouped the Standards for discussion by major concerns. The GSSB was then asked to respond to the preliminary actions per Standard and/or provide further feedback.

GSSB member discussions are reflected in the agreement and action items below.

**NEW FORMAT (MERGED STANDARDS)**

**SRS 605: Diversity and equal opportunity**

The GSSB agreed to the revised format of SRS 605: *Diversity and equal opportunity* that combines G4 Aspects on ‘Diversity and Equal Opportunity’ and ‘Equal Remuneration for Women and Men’.

The GSSB agreed to delete line 107 (‘Diversity and equal opportunity at work is distinct from the issue of non-discrimination’).

The GSSB agreed to delete item ‘iii’ in Disclosure 605-1-a and 605-1-b on ‘minority groups’. Item ‘iv’ will become item ‘iii’ and rephrased as follows: ‘other indicators of diversity where relevant (such as minority or vulnerable groups)’.

**SRS 617: Marketing and labeling**

The GSSB agreed to the revised format of SRS 617: *Marketing and labeling* that combines G4 Aspects on ‘Product and Service Labeling’ and ‘Marketing Communications’.

The GSSB agreed to the proposal to discontinue Indicator G4-PR5 on customer satisfaction from SRS 617, and to repurpose this content as guidance (‘can’) for the ‘Stakeholder engagement’ section of the SRS 201: *General Disclosures* – with an emphasis on balance (satisfaction/dissatisfaction). It was agreed to implement the change after the public comment period, but to communicate this change clearly in the public consultation materials for 3rd June.

**NEW GUIDANCE SUGGESTED**

**SRS 614: Local communities**

The GSSB agreed to the revised management approach guidance for SRS 614: *Local communities* as proposed in Lines 149-159:
When reporting its management approach for local communities, the organization can also describe:

- the means by which stakeholders are identified and engaged with
- which vulnerable groups have been identified
- any collective or individual rights that have been identified that are of particular concern for the community in question
- how it engages with stakeholder groups that are particular to the community (for example, groups defined by age, indigenous background, ethnicity, migration status)
- the means by which its departments and other bodies address risks and impacts, or support independent third parties to engage with stakeholders and address risks and impacts

### EMPLOYEE/ WORKER RELATED CHANGES THAT IMPACT DISCLOSURES

**SRS 609: Child labor**

The GSSB agreed to the revised definition of ‘young worker’, as proposed by the ad-hoc Technical Committee in lines 145-146.

The GSSB agreed to move lines 145-146 to the end of the Guidance section 2.1, and to include additional guidance explaining that the disclosure is not requesting a quantitative measure of ‘young workers’. The GSSB agreed to footnote the UN source on which the revised definition is based.

The GSSB requested that the public consultation documents note that this is a change related to the ‘employee’/’worker’ terminology, and not a change related to the Transition to Standards.

**SRS 603: Occupational health and safety**

The GSSB agreed to the revised ‘employee’/’worker’ terminology as proposed by the ad-hoc Technical Committee for Disclosure 603-1. In addition, the GSSB agreed to add a new reporting recommendation on disclosing how the organization has calculated the percentage in 603-1-b.

The draft wording (pending an editorial review) reads as following: ‘In reporting the information in 603-1-b, the reporting organization should explain how the percentage of workers was calculated, including any assumptions made (such as which workers were included).’

The GSSB agreed to the following changes in Disclosure 603-2:

- Split ‘requirement ‘a’ into two:
  - revised requirement ‘a’ to focus on ‘employees’
  - revised requirement ‘b’ to focus on ‘all workers (other than employees) performing work that is controlled by the reporting organization or that is being performed in workplaces that the organization controls’, and to be limited to the types of injury, injury rate (IR) and work-related fatalities
- Include a new reporting recommendation for organizations to report the occupational disease rate (ODR), the lost day rate (LDR), and the absentee rate (AR) for ‘all workers (other than employees) performing work that is controlled by the reporting organization or that is being performed in workplaces that the organization controls’
- Include a new reporting recommendation for organizations to explain how the percentage of workers in 603-2-b was calculated, including any assumptions made (such as which workers were included)
The GSSB also discussed the challenge with breakdowns by ‘region’ in the Standards. It was agreed to note this for a potential future work area for the Standards Division.

SRS 402: Market presence

The GSSB agreed to the following changes to Disclosure 402-1:

- Split ‘requirement ‘a’ into two:
  - revise requirement ‘a’ to focus on ‘employees’.
  - revise requirement ‘b’ to focus on ‘other workers (who are not employees) performing the organization’s activities’, and the quantitative requirement to be replaced for a narrative requirement to ‘describe the actions taken to determine whether these workers are paid above the minimum wage’.
- In revised requirements ‘a’ and ‘b’, add ‘relevant’ before ‘ratio’ (i.e., ‘report the relevant ratio of the entry…’).
- Include a new reporting recommendation for organizations to use the description of the reporting organization’s activities as reported in Disclosure 201-2 in SRS 201: General disclosures.
- Include a new reporting recommendation for organizations to also report, for ‘other workers (who are not employees) performing the organization’s activities’, the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage.

CONTENT-RELATED COMMENTS (PRIORITIES FOR FUTURE REVIEW)

SRS 401: Economic performance

The GSSB agreed to revise clause 2.2 as follows:

“When compiling the information specified in Disclosure 401-1, the reporting organization shall, if applicable, compile the EVG&D data, where possible from data in the organization’s audited financial or profit and loss (P&L) statement or its internally audited management accounts.”

The GSSB agreed to revert to the original G4 wording for Disclosure 401-3 (item ‘a’ to refer to ‘plan’s liabilities’; and items ‘b’ and ‘c’ to refer to ‘plan’s pension liabilities”).

The GSSB agreed to hold off on major content revisions for this Standard, but to prioritize this for review after the transition.

SRS 506: Effluents and waste

The GSSB agreed to include ‘and/or runoff’ in line 218 and in Disclosure 506-5, as follows:

“Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including…”

The GSSB agreed to hold off on major content revisions for this Standard, but to prioritize this for review after the transition.

MERGE STANDARDS & BROADER DISCUSSION ON ECONOMIC, ENVIRONMENTAL, AND SOCIAL CATEGORIES

The Standards referred to in this discussion are:
- SRS 508: Supplier environmental assessment and SRS 620: Supplier social assessment
- SRS 507: Environmental compliance and SRS 621: Socioeconomic compliance

The GSSB agreed to keep the categorization of Economic, Environmental and Social for the topic-specific Standards.

The GSSB agreed not to merge these Standards (SRS 508 with SRS 620; and SRS 507 with SRS 621), and to keep these as separate Standards under the Environmental and Social series.

The GSSB agreed to add wording into the ‘Background context’ sections of these Standards to clarify the overlap between them and to explain that they can be reported together, if applicable.

Session 1.5: Summary of Day 1

The Chair closed the day’s meeting.

Session 2.1: Introduction Day 2

The Chair opened the meeting with an overview of the day’s agenda and objectives.

Session 2.2: Transition to Standards - Glossary of Terms - Group 2 Standards

Agenda item 05 – Exposure draft of the GRI Standards Glossary (Part 2) was circulated and considered as read. An overview of the transition process from G4 to Standards was presented, as well as the anticipated use of the Glossary. A summary of feedback received prior to the meeting by the GSSB was presented. The GSSB was then asked to provide further feedback.

GSSB members discussed several changes reflected in the agreements and action items below.

The GSSB agreed to the following changes to the Glossary:

- Include an explanatory note indicating that the definitions of terms in the Glossary reflect the GRI use of terms, for the purpose of reporting based on the GRI Standards.
- Change the term ‘fatality’ to ‘work-related fatality’.
- Delete the definition of ‘formal grievance mechanism’ from the Glossary – Part 2, as a revised definition is already in the Glossary – Part 1.
- Align definitions ‘non-renewable energy source’, ‘renewable energy source’, and ‘renewable material’ to include both ‘ecological cycles’ and ‘agricultural processes’
- Revise the definition of ‘basic salary’, by combining the ‘Note’ in the actual definition, as follows: *fixed, minimum amount paid to an employee for performing his or her duties*, excluding NOTE: Basic salary does not include any additional remuneration, such as payments for overtime working or bonuses.
- Revise the definition of ‘community development program’ as follows: ‘plan that details actions to minimize, mitigate, and/or compensate for adverse social and/or economic impacts,”
and/or to identify opportunities and/or actions to enhance positive impacts of a project on the community.

- Revise the definition of ‘environmental laws and regulations’ as follows:
  ‘laws and regulations related to all types of environmental issues applicable to the organization’

- Revise the ‘Note’ for the definition of ‘marketing communication’ to include ‘social media’.

- Delete the following definitions from the Glossary and re-purpose them as guidance in relevant Standards:
  - ‘business partner’ (in SRS 405: Anti-corruption, and – after the public comment period ends – in the Ethics and integrity section of SRS 201: General disclosures)
  - ‘IUCN (International Union for Conservation of Nature) Red List of Threatened Species’ (in SRS 504: Biodiversity)
  - ‘market presence’ (in SRS 402: Market presence)
  - ‘total water discharge’ (in SRS 506: Effluents and waste)
  - ‘training’ (in SRS 604: Training and education)
  - ‘young worker’ (in SRS 609: Child labor).

The GSSB also confirmed the need for future discussions to establish a clear process and guidelines for defining terms in the GRI Standards Glossary going forward.

**Session 2.3: Transition to Standards - topic-specific Standards**

**Agenda item 04 – Topic-specific Standards for public exposure** was circulated and considered as read. During this session, the remaining Topic-specific Standards not discussed in earlier sessions were opened for GSSB feedback and approval.

The GSSB were informed that no comments were made by GSSB members after the 2 May review deadline.

The GSSB agreed to delete the term ‘social’ in line 82 of SRS 607: Non-discrimination.

The GSSB agreed to re-number the Standards in the Social series (600s) due to the earlier agreement in this meeting to merge some Standards in this series.

The GSSB agreed that re-numbering the Standards would only take place during this first iteration of the Standards; if Standards were deleted or merged in the future the numbering would not be revised.

**Session 2.4: Transition to Standards Process Review**

The GSSB was presented with the schedule of GSSB meetings and their related objectives for discussion. The GSSB was asked for feedback on the process so far, and ideas to structure the work to come.

GSSB members discussed:
The reviewing process for the Group 2 Standards, including pros and cons of the Annotate platform

The GSSB requested that the Standards Division look into a feedback option that allows all reviewing comments to be seen by all GSSB members (for final feedback rounds) instead of emailing.

The GSSB agreed to schedule an additional virtual meeting in July for an update on critical issues related to the public consultation. Only an agenda listing discussion points will be circulated and posted online ahead of the meeting.

The GSSB agreed to schedule an additional virtual meeting 3 weeks after the August/September in-person meeting in case more time is needed to review any changes implemented after the in-person meeting. If this meeting goes ahead, the objective of the meeting is to approve the Standards for release.

The GSSB agreed to review their previously assigned topic Standards again after any changes made after the public consultation. The GSSB also agreed to the invitation to review any additional standards they wished.

**Session 2.5: Close of the GSSB Public Meeting**

The Chair thanked the GSSB members for their participation and closed the meeting.

**Session 2.6: Public Comment Period Feedback Analysis**

The GSSB was presented with an example of how the feedback received from the public comment period would be analyzed and presented to them. A summary, as well as the ability to see individual comments and responses will be available. The format will be an excel sheet. Major points of feedback from engagements other than through the platform and letters would be presented separately.

GSSB members asked clarifying questions and provided advice on file format.

The GSSB agreed to the proposed presentation of feedback from the consultation period.

The GSSB asked for a mock-up version of the aggregated public feedback in excel.

**Session 2.7: GSSB Workplan 2017-2019**

Agenda item 06 - Draft GSSB Workplan 2017-2019 was circulated and considered read. The GSSB were informed that this was a revision to the workplan circulated for the April 2016 meeting. A detailed briefing of its contents was provided and it was indicated that there is a requirement within the GSSB’s Terms of Reference to release a workplan for comment by June 2016.
GSSB members discussed:

- That Human Rights be considered as a priority topic to review. There are recent discussions and movements in this topic which GSSB could incorporate.
- The potential inclusion of translations as a priority and that the GSSB should develop a standard process and set of procedures to ensure high quality translations of the Standards.
- How GRI and GSSB are represented in collaboration efforts with the IIRC.
- That it may be helpful for GSSB to identify its stakeholders to consult on this workplan.
- The implementation of a review cycle for all SRSs, to ensure they are as current as possible.
- A suggestion for a follow up project for the GSSB in cleaning up the ‘low hanging fruit’ in the Standards in a year time.
- The priorities are right, but they should be presented in the workplan in a neutral i.e. not ranked way.
- Whether the workplan is ready for public comment in June, as required by the Terms of Reference. Also, if the workplan should contain the ambitions of the GSSB, without regard for capacity and resourcing.

The GSSB requested that Standards Division to revise the workplan in light of the session’s discussion. The GSSB agreed to revisit the workplan at the planned 23 June virtual meeting with the objective to approve it for public comment at that meeting.

Session 2.8: GRI Conference

The GSSB were briefed on the conference attendance numbers and GSSB relevant GRI Conference sessions and asked to volunteer to assist during the event in the GSSB booth and during the Transition to Standards – Have your say session.

GSSB members indicated their interest during the session. A briefing is scheduled directly after the meeting close.

Session 2.9 Any other business

Employee/worker Technical Committee report

A GSSB member noted that the ‘employer’/‘worker’ ad-hoc Technical Committee plans to provide a report outlining the reasons for its recommendations.

Session 2.10 Meeting close

The Chair thanked the GSSB members for their participation and closed the meeting.
Decisions & Action Items

DECISIONS

Session 1.1

GSSB Decision 2016.010 The GSSB approved the summary of meeting held 05-07 April 2016.

Session 1.4

The Chair of the GSSB reminded members that voting to approve a draft Standard for public exposure means that the GSSB must be content to publish the draft Standard ‘as-is’ if no comments are received during the public exposure period.

GSSB Decision 2016.011 The GSSB approved the following draft Standards for public exposure, subject to the agreed modifications discussed in the meeting:

- SRS 605: Diversity and equal opportunity
- SRS 617: Marketing and labeling
- SRS 614: Local communities
- SRS 609: Child labor
- SRS 603: Occupational health and safety
- SRS 402: Market presence
- SRS 401: Economic performance
- SRS 506: Effluents and waste
- SRS 508: Supplier environmental assessment
- SRS 620: Supplier social assessment
- SRS 507: Environmental compliance
- SRS 621: Socioeconomic compliance

Note: The following GSSB members were not present during the decision-making process:

Jürgen Buxbaum.

Session 2.2

The Chair of the GSSB reminded members that voting to approve a draft document for public exposure means that the GSSB must be content to publish the draft document ‘as-is’ if no comments are received during the public exposure period.

GSSB Decision 2016.012 The GSSB approved the GRI Standards Glossary (Part 2) for public exposure subject to the agreed modifications discussed in the meeting.

Note: The following GSSB members were not present during the decision-making process: Robin Edme and Jürgen Buxbaum.

Session 2.3

The Chair of the GSSB reminded members that voting to approve a draft Standard for public exposure means that the GSSB must be content to publish the Standard ‘as-is’ if no comments are received during the public exposure period.

GSSB Decision 2016.013 The GSSB approved the following draft Standards for public exposure, subject to the agreed modifications discussed in the meeting:

- SRS 404: Procurement practices
SRS 405: Anti-Corruption
SRS 406: Anti-Competitive Behavior
SRS 501: Materials
SRS 502: Energy
SRS 503: Water
SRS 504: Biodiversity
SRS 601: Employment
SRS 602: Labor/management relations
SRS 604: Training and education
SRS 607: Non-discrimination
SRS 608: Freedom of association and collective bargaining
SRS 610: Forced or compulsory labor
SRS 611: Security practices
SRS 612: Indigenous rights
SRS 613: Human rights assessment
SRS 616: Customer health and safety
SRS 619: Customer privacy

Note: The following GSSB members were not present during the decision-making process: Robin Edme and Jürgen Buxbaum.

**ACTIONS**

**Standards Division**

**Session 1.3**

- consider developing a Venn diagram showing how the different scopes of ‘workers’ might overlap with the organization’s operations, and/or develop additional guidance on ‘work that is controlled by the organization.’
- note for future work priorities the need to do a review of all ‘national’ vs ‘state’ laws and regulation in the GRI Standards.

**Session 1.4**

- **SRS 605: Diversity and equal opportunity**
  - Delete line 107 (‘Diversity and equal opportunity at work is distinct from the issue of non-discrimination’).
  - Delete item ‘iii’ in Disclosure 605-1-a and 605-1-b on ‘minority groups’. Item ‘iv’ will become item ‘iii’ and rephrased as follows: “other indicators of diversity where relevant (such as minority or vulnerable groups)”

- **SRS 617: Marketing and labeling**
  - Revise [SRS 201: General Disclosures](#) to include content from the discontinued Indicator G4-PR5 on customer satisfaction as guidance (‘can’) for the ‘Stakeholder engagement’ section with an emphasis on balance (satisfaction/dissatisfaction) after the close of the consultation period.
  - Include explanatory text in the public consultation materials for 3rd June around the deletion and repurposed content of Indicator G4-PR5.

- **SRS 614: Local communities**
• SRS 609: Child labor
  o Move lines 145-146 in SRS 609: Child labor to the end of the Guidance section 2.1, and to include additional guidance explaining that the disclosure is not requesting a quantitative measure of ‘young workers’.
  o Include the footnote the UN source on which the revised definition of ‘young worker’ is based in SRS 609: Child labor.
  o Include text in the public consultation documents to note that this is a change related to the ‘employee’/’worker’ terminology, and not a change related to the Transition to Standards.

• SRS 603: Occupational health and safety
  o Add a new reporting recommendation to disclose how the organization has calculated the percentage in 603-1-b using the draft wording. ‘In reporting the information in 603-1-b, the reporting organization should explain how the percentage of workers was calculated, including any assumptions made (such as which workers were included).’
  o Revise Disclosure 603-2 in the following manner:
    ▪ Split ‘requirement a’ into two:
    ▪ Revise requirement ‘a’ to focus on ‘employees’.
    ▪ Revise requirement ‘b’ to focus on ‘workers (other than employees) performing work that is controlled by the reporting organization or that is being performed in workplaces that the organization controls’, and to be limited to the types of injury, injury rate (IR) and work-related fatalities.
    ▪ Include a new reporting recommendation for organizations to report the occupational disease rate (ODR), the lost day rate (LDR), and the absentee rate (AR) for ‘all workers (other than employees) performing work that is controlled by the reporting organization or that is being performed in workplaces that the organization controls’.
  o Include a new reporting recommendation for organizations to explain how the percentage of workers in 603-2-b was calculated, including any assumptions made (such as which workers were included).

• SRS 402: Market presence
  o Revise Disclosure 402-1 in the following manner:
Split requirement ‘a’ into two:

- Revise requirement ‘a’ to focus on ‘employees’.
- Revise requirement ‘b’ to focus on ‘other workers (who are not employees) performing the organization’s activities’, and the quantitative requirement to be replaced for a narrative requirement to ‘describe the actions taken to determine whether these workers are paid above the minimum wage’.

In revised requirements ‘a’ and ‘b’, add ‘relevant’ before ‘ratio’ (i.e., ‘report the relevant ratio of the entry…’).

Include a new reporting recommendation for organizations to use the description of the reporting organization’s activities as reported in Disclosure 201-2 in SRS 201: General disclosures.

Include a new reporting recommendation for organizations to also report, for ‘other workers (who are not employees) performing the organization’s activities’, the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage.

SRS 401: Economic performance

- Revise clause 2.2 in SRS 401: Economic performance as follows: ‘When compiling the information specified in Disclosure 401-1, the reporting organization shall, **if applicable**, compile the EVG&D data, where possible from data in the organization’s audited financial or profit and loss (P&L) statement or its internally audited management accounts.’
- Revert to the original G4 wording for Disclosure 401-3 (item ‘a’ to refer to ‘plan’s liabilities’, and items ‘b’ and ‘c’ to refer to ‘plan’s pension liabilities’).

SRS 506: Effluents and waste

- Revise line 218 and Disclosure 506-5 in SRS 506: Effluents and waste as follows: ‘Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including…’

SRS 508: Supplier environmental assessment, SRS 620: Supplier social assessment, SRS 507: Environmental compliance and SRS 621: Socioeconomic compliance

- Add content into the ‘Background context’ sections of SRS 508: Supplier environmental assessment, SRS 620: Supplier social assessment, SRS 507: Environmental compliance and SRS 621: Socioeconomic compliance to clarify the overlap between them and to explain that they can be reported together, if applicable.

**General future work priorities** - Note for future work of the Standards Division the need to review the use of ‘region’ throughout the Standards.

**Session 2.2**

**GRI Glossary of Terms (Part 2)**

- Include an explanatory note indicating that the definitions of terms in the GRI Standards Glossary reflect the GRI use of terms, for the purpose of reporting based on the GRI Standards.
- Revise the term ‘fatality’ to ‘work-related fatality’ in Agenda item 05.
- Delete the definition of ‘formal grievance mechanism’ in Agenda item 05, as a revised definition is already in the Glossary – Part 1.
- Align definitions ‘non-renewable energy source’, ‘renewable energy source’, and ‘renewable material’ to include both ‘ecological cycles’ and ‘agricultural processes’ in Agenda item 05.
- Revise the ‘Note’ in the definition of ‘basic salary’ in Agenda item 05 as follows: ‘fixed, minimum amount paid to an employee for performing his or her duties, excluding NOTE: Basic salary does not include any additional remuneration, such as payments for overtime working or bonuses.’
- Revise the definition of ‘community development program’ in Agenda item 05 as follows: ‘plan that details actions to minimize, mitigate, and/or compensate for adverse social and/or economic impacts, and/or to identify opportunities and/or actions to enhance positive impacts of a project on the community’.
- Revise the definition of ‘environmental laws and regulations’ in Agenda item 05 as follows: ‘laws and regulations related to all types of environmental issues applicable to the organization’.
- Revise the ‘Note’ in the definition of ‘marketing communication’ in Agenda item 05 to include ‘social media’.
- Delete the following definitions from Agenda item 05 and re-purpose them as guidance in relevant Standards:
  - ‘business partner’ (in SRS 405: Anti-corruption, and – after the public comment period ends – in the Ethics and integrity section of SRS 201: General disclosures)
  - ‘IUCN (International Union for Conservation of Nature) Red List of Threatened Species’ (in SRS 504: Biodiversity)
  - ‘market presence’ (in SRS 402: Market presence)
  - ‘total water discharge’ (in SRS 503: Water)
  - ‘training’ (in SRS 604: Training and education)
  - ‘young worker’ (in SRS 609: Child labor)

### Session 2.3

- SRS 607: Non-discrimination: Delete the term ‘social’ in line 82
- Renumber the topic-specific Standards in the Social series as indicated in the table below:

<table>
<thead>
<tr>
<th>Social series (600)</th>
<th>New Standards (610-619)</th>
</tr>
</thead>
<tbody>
<tr>
<td>601 Employment</td>
<td>611 Indigenous rights</td>
</tr>
<tr>
<td>602 Labor/management relations</td>
<td>612 Human rights assessment</td>
</tr>
<tr>
<td>603 Occupational health and safety</td>
<td>613 Local communities</td>
</tr>
<tr>
<td>604 Training and education</td>
<td>614 Supplier social assessment</td>
</tr>
<tr>
<td>605 Diversity and equal opportunity</td>
<td>615 Public policy</td>
</tr>
<tr>
<td>606 Non-discrimination</td>
<td>616 Customer health and safety</td>
</tr>
<tr>
<td>607 Freedom of association and collective bargaining</td>
<td>617 Marketing and labeling</td>
</tr>
<tr>
<td>608 Child labor</td>
<td>618 Customer privacy</td>
</tr>
<tr>
<td>609 Forced or compulsory labor</td>
<td>619 Socioeconomic compliance</td>
</tr>
<tr>
<td>610 Security practices</td>
<td></td>
</tr>
</tbody>
</table>

### Session 2.4

- Circulate the Annotate tutorial to GSSB members later in the summary after the Public Comment period
• Look into a feedback method that allows GSSB members to see each other’s comments.
• Circulate a Doodle poll for the proposed new meeting dates – including an additional conference call in July, an additional conference call in September, and a revised date for the 11 August call.
• Circulate the list of reviewers for each Standard to the GSSB ahead of the close of the Public Comment Period.

Session 2.6

• Circulate among the GSSB a dummy version of the aggregated public feedback in excel.

Session 2.7

• Ensure the Chair’s participation in the Corporate Reporting Dialogue and the IIRC Council is clearly indicated as both GRI and GSSB.
• Develop a process and procedures for translating GRI Standards, for circulation to the GSSB in a future meeting.
• Review the draft workplan to include elements from the meeting’s discussion and circulate it to the GSSB in time for the 23 June meeting.

GSSB members

Session 2.4

• Respond with their availability for meetings in the Doodle poll that Standards will circulate.