**Item 01 – Draft summary of the GSSB meeting held on 24-25 September 2019**

For GSSB approval

<table>
<thead>
<tr>
<th>Date</th>
<th>7 November 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Meeting</td>
<td>21 November 2019</td>
</tr>
<tr>
<td>Description</td>
<td>This document presents the summary of the in-person meeting of the Global Sustainability Standards Board (GSSB) held on 24-25 September 2019.</td>
</tr>
</tbody>
</table>
Contents

Participants ................................................................................................................................. 3
List of abbreviations ................................................................................................................ 3
Decisions and action items ......................................................................................................... 4
Day 1 – Tuesday, 24 September 2019 ....................................................................................... 5
Session 1.1: Welcome ............................................................................................................... 5
Session 1.2: Approval of GRI 207: Tax 2019 .......................................................................... 6
Session 1.3: Executive session .................................................................................................. 9
Session 1.4: Update on the project to review GRI universal Standards (Paper A) .............. 9
Session 1.5: Update on the project to review GRI universal Standards (Paper B) ............ 10
Session 1.6: Update on the project to review GRI universal Standards (Paper C) .......... 12
Session 1.7: Summary and close of Day 1 ............................................................................ 13
Day 2 – Wednesday, 25 September 2019 ............................................................................... 13
Session 2.1: Welcome ............................................................................................................ 13
Session 2.2: Update on the project to review GRI universal Standards (Paper D) .......... 13
Session 2.3: Update on the project to review GRI universal Standards (Paper E) .......... 15
Session 2.4: GSSB Work Program ......................................................................................... 16
Session 2.5: GRI Secretariat update ..................................................................................... 16
Session 2.6: Summary and close of Day 2 ............................................................................ 17
Participants

Present:

<table>
<thead>
<tr>
<th>Name</th>
<th>Constituency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corli le Roux</td>
<td>Mediating institution</td>
</tr>
<tr>
<td>Evan Harvey</td>
<td>Investment institution</td>
</tr>
<tr>
<td>Gustavo Sinner</td>
<td>Mediating institution</td>
</tr>
<tr>
<td>Jennifer Princing</td>
<td>Business enterprise</td>
</tr>
<tr>
<td>Judy Kuszewski</td>
<td>Chair</td>
</tr>
<tr>
<td>Kent Swift</td>
<td>Civil society organization</td>
</tr>
<tr>
<td>Kirsten Margrethe Hovi</td>
<td>Business enterprise</td>
</tr>
<tr>
<td>Loredana Carta</td>
<td>Labor</td>
</tr>
<tr>
<td>Michel Washer (attended online)</td>
<td>Business enterprise</td>
</tr>
<tr>
<td>Peter Colley</td>
<td>Labor</td>
</tr>
<tr>
<td>Rama Krishnan Venkateswaran</td>
<td>Investment institution</td>
</tr>
<tr>
<td>Robyn Leeson</td>
<td>Vice-Chair</td>
</tr>
<tr>
<td>Tung-Li (Tony) Mo</td>
<td>Civil society organization</td>
</tr>
<tr>
<td>Vincent Kong</td>
<td>Business enterprise</td>
</tr>
</tbody>
</table>

Apologies:

<table>
<thead>
<tr>
<th>Name</th>
<th>Constituency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Julia Wilson</td>
<td>Business enterprise</td>
</tr>
</tbody>
</table>

In attendance:

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bastian Buck</td>
<td>Chief of Standards, Standards Division</td>
</tr>
<tr>
<td>Gillian Balaban</td>
<td>Assistant, Standards Division</td>
</tr>
<tr>
<td>Mia d'Adhemar</td>
<td>Senior Manager, Standards Division</td>
</tr>
<tr>
<td>Laura Espinach</td>
<td>Senior Manager, Standards Division</td>
</tr>
<tr>
<td>Sarah-Jayne Dominic</td>
<td>Senior Manager, Standards Division</td>
</tr>
</tbody>
</table>

List of abbreviations

GRI       Global Reporting Initiative
GSSB      Global Sustainability Standards Board
PWG      Project Working Group
SD       Standards Division
TC       Technical Committee
## Decisions and action items

### Decisions

**GSSB Decision 2019.14** The GSSB resolved to approve [Item 01 – Draft summary of the GSSB meeting held on 27 June 2019.](#)

**GSSB Decision 2019.15** The GSSB resolved to approve [Item 03 – Summary of GSSB approval for the proposed project working group composition of the oil, gas, and coal Sector Standard.](#)

**GSSB Decision 2019.16** The GSSB resolved to approve [Item 04 – Final version of GRI 207: Tax 2019](#) with the effective date of 1 January 2021.

**GSSB Decision 2019.17** The GSSB resolved to issue [Item 04 – Final version of GRI 207: Tax 2019](#) without re-exposure.

### Action items

<table>
<thead>
<tr>
<th><strong>GSSB</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Session 1.2</strong></td>
</tr>
<tr>
<td>• GSSB to send any feedback on <a href="#">Item 05 – Draft GSSB basis for conclusions for GRI 207: Tax 2019</a> to the SD by email.</td>
</tr>
<tr>
<td><strong>Session 2.4</strong></td>
</tr>
<tr>
<td>• GSSB to provide their comments on the draft GSSB Work Program 2019-2022.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Standards Division</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Session 1.1</strong></td>
</tr>
<tr>
<td>• SD to follow up with stakeholders on their submissions.</td>
</tr>
<tr>
<td><strong>Session 1.2</strong></td>
</tr>
<tr>
<td>• SD to finalize the basis for conclusions for GRI 207: Tax 2019 and prepare for launch of the final Standard.</td>
</tr>
<tr>
<td><strong>Session 1.4</strong></td>
</tr>
<tr>
<td>• SD to implement the proposed recommendations for incorporating human rights and due diligence disclosures in the GRI Standards, taking GSSB feedback under advisement.</td>
</tr>
<tr>
<td><strong>Session 1.5</strong></td>
</tr>
<tr>
<td>• SD to review and, where agreed, implement the recommendations for revising the GRI Reporting Principles, taking GSSB feedback under advisement.</td>
</tr>
<tr>
<td>• SD to develop guidance to explain GRI’s approach to materiality in relation to materiality approaches used by other reporting frameworks.</td>
</tr>
<tr>
<td>• SD to develop guidance and review the wording for the new Reporting Principles, taking GSSB feedback under advisement.</td>
</tr>
</tbody>
</table>
Session 1.6
- SD to review the wording of the revised GRI 103 disclosures and to develop guidance, taking GSSB feedback under advisement.
- SD to assess the implications of the revised GRI 103 disclosures for all topic-specific Standards, and to explore further groupings of disclosures.

Session 2.2
- SD to reassess the disclosures to be removed from GRI 102 following GSSB feedback.
- SD to organize an expert group to assess the requirements in Disclosures 102-8 and 102-41.
- SD to contact governance experts to assess the need for any significant changes to the governance-related disclosures: Disclosures 102-18R to 102-39R.
- SD to review the wording of the revised GRI 102 disclosures and to develop guidance, taking GSSB feedback under advisement.

Session 2.3
- SD to take GSSB feedback on revisions to the GRI reporting model under advisement, and to assess the proposed reasons for omissions against the required disclosures in GRI 102.

Session 2.4
- SD to share draft GSSB Work Program 2019-2022 with the GSSB for their review.
- SD to set up the public comment period for the draft GSSB Work Program 2019-2022 for mid-October, and to approach the GRI Board and Stakeholder Council for feedback.

---

**Day 1 – Tuesday, 24 September 2019**

**Session 1.1: Welcome**

GSSB Chair Judy Kuszewski (henceforth the Chair) welcomed the GSSB and presented an overview of the meeting agenda.

**Meeting summary**

The GSSB was presented with [Item 01 – Draft summary of the GSSB meeting held on 27 June 2019](#) for approval.

No objections or remarks were raised.

**GSSB Decision 2019.14** The GSSB resolved to approve [Item 01 – Draft summary of the GSSB meeting held on 27 June 2019](#).
Project updates

The SD provided the GSSB with a brief update on the public comment period completed for the exposure draft of GRI 306: Waste. The SD is working with the project working group to review this feedback and determine changes to be implemented to the exposure draft.

The GSSB was also presented with the Standards Division Project Overview schedule, which will be regularly reviewed to communicate the most up-to-date project timelines.

The GSSB was presented with Item 03 – Summary of GSSB approval for the proposed project working group composition of the oil, gas, and coal Sector Standard, to confirm the GSSB decision from its meeting on 27 June 2019, where due to technical difficulties some votes could not be recorded.

GSSB Decision 2019.15 The GSSB resolved to approve Item 03 – Summary of GSSB approval for the proposed project working group composition of the oil, gas, and coal Sector Standard.

Stakeholder submissions

The GSSB was presented with Item 02 – Stakeholder submissions for information.

The SD received two issues from stakeholders for consideration: one on including the topic of animal welfare in the GRI Standards, and the other in relation to concerns about the grouping of oil and gas with coal into one Sector Standard.

It was acknowledged that animal welfare is an area that currently presents a gap in the GRI Standards. Animal welfare could potentially be addressed in a standalone topic-specific Standard. The SD also expects the topic of animal welfare to feature in a variety of sectors under the work of the Sector Program.

The decision to combine oil, gas, and coal into one Sector Standard has been deliberated by the SD previously. It is acknowledged that there are differences in the way the two sectors operate. The SD will raise this issue for consideration with the project working group and present its findings to the GSSB. The decision to combine the two sectors will be revisited as the project nears the public comment period.

Actions:

- SD to follow up with stakeholders on their submissions.

GSSB meeting dates

The GSSB was presented with a schedule for proposed meeting dates for 2019-2020. GSSB members were requested to confirm their availability for these dates on Day 2 of the meeting.

Session 1.2: Approval of GRI 207: Tax 2019

The GSSB was presented with Item 04 – Final version of GRI 207: Tax 2019 for approval, and Item 05 – Draft GSSB basis for conclusions for GRI 207: Tax 2019 for discussion.
The SD presented an overview of the development process of the Standard, and summarized the content included in each of the disclosures, including the changes implemented to the exposure draft following the public comment period.

The issue of timing for the disclosure of country-by-country information was highlighted. Currently, it is common practice for organizations to complete their tax reporting over a longer time frame than their sustainability reporting; this misalignment could present a challenge for reporting organizations in the near term. Appropriate changes have been made to the disclosure to address this challenge and increase the level of flexibility organizations have in relation to the time period covered by the country-by-country information they disclose.

A GSSB member requested information on whether the SD received feedback from tax administration authorities and other financial reporting standard setters, and whether the issue of timing would be a challenge for the requirement to report the link between the tax strategy and the social and economic impacts of the organization. The SD mentioned its engagement with regulators during the field test and explained that no strong concerns were raised in relation to timing for reporting management approach disclosures either during the field test or the public comment period.

The GSSB requested clarification on what is required in relation to reporting on tax-related political contributions. The SD clarified that GRI 207 does not require the reporting of political contributions, as there is no viable way to reasonably identify which part of these contributions is attributable to tax.

Some other concerns were raised in relation to the burden imposed by country-by-country reporting, including the consolidation of data at the geographic level, and reporting on all transactions between entities across jurisdictions. In response to a concern raised by a GSSB member, the SD confirmed that the reporting organization can calculate the consolidated profit/loss before tax and tangible assets other than cash and cash equivalents for all its resident entities in a jurisdiction, but that this is not a mandatory compilation requirement.

Despite the above concerns, it was highlighted that the practice of reporting country-by-country information to tax authorities already exists, and that public country-by-country reporting is the way forward for increased tax transparency.

The Chief of Standards confirmed that all steps laid out in the Due Process Protocol were followed in the development of the Standard, and advised the GSSB that there were no significant changes between the exposure draft and the final approved Standard that would require re-exposure.

### Vote on final Standard

The Chair called for a vote on the approval of the final Standard, GRI 207: Tax 2019, with the effective date of 1 January 2021.

### Table 1. GSSB summary of votes on approval of GRI 207: Tax 2019

<table>
<thead>
<tr>
<th>GSSB member</th>
<th>Vote</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corli le Roux</td>
<td>In favor</td>
</tr>
<tr>
<td>Evan Harvey</td>
<td>In favor</td>
</tr>
<tr>
<td>Gustavo Sinner</td>
<td>In favor</td>
</tr>
<tr>
<td>Jennifer Princing</td>
<td>In favor</td>
</tr>
</tbody>
</table>
The GSSB resolved to approve Item 04 – Final version of GRI 207: Tax 2019 with the effective date of 1 January 2021.

Vote on need for re-exposure

The Chair called for vote on the final Standard to be issued without re-exposure.

Table 2. GSSB summary of votes on GRI 207: Tax 2019 to be issued without re-exposure

<table>
<thead>
<tr>
<th>GSSB member</th>
<th>Vote</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corli le Roux</td>
<td>In favor</td>
</tr>
<tr>
<td>Evan Harvey</td>
<td>In favor</td>
</tr>
<tr>
<td>Gustavo Sinner</td>
<td>In favor</td>
</tr>
<tr>
<td>Jennifer Princing</td>
<td>In favor</td>
</tr>
<tr>
<td>Judy Kuszewski</td>
<td>In favor</td>
</tr>
<tr>
<td>Julia Wilson</td>
<td>—*</td>
</tr>
<tr>
<td>Kent Swift</td>
<td>In favor</td>
</tr>
<tr>
<td>Kirsten Margrethe Hovi</td>
<td>In favor</td>
</tr>
<tr>
<td>Loredana Carta</td>
<td>In favor</td>
</tr>
</tbody>
</table>
Michel Washer | In favor
---|---
Peter Colley | In favor
Rama Krishnan Venkateswaran | In favor
Robyn Leeson | In favor
Tung-Li (Tony) Mo | In favor
Vincent Kong | In favor

* GSSB member absent for vote.

**GSSB Decision 2019.17** The GSSB resolved to issue [Item 04 – Final version of GRI 207: Tax 2019](#) without re-exposure.

**Next steps and launch**

The SD outlined the steps for the close of the process and the launch of the Standard, tentatively scheduled for the first week of December. In response to a query by a GSSB member on planned follow-up on the Standard after its launch, the SD explained that it will publish an FAQ responding to common queries. The GSSB thanked the Technical Committee on Tax and Payments to Government and the SD for their work on the project.

**Actions:**

- GSSB to send any feedback on [Item 05 – Draft GSSB basis for conclusions for GRI 207: Tax 2019](#) to the SD by email.
- SD to finalize the basis for conclusions for [GRI 207: Tax 2019](#) and prepare for launch of the final Standard.

**Session 1.3: Executive session**

This was a private session.

**Session 1.4: Update on the project to review GRI universal Standards (Paper A)**

The GSSB was presented with [Item 06 – Introduction to recommended revisions to GRI’s universal Standards](#) and [Item 07 – Recommended option for incorporating human rights and due diligence disclosures in the GRI Standards (Paper A)](#), for discussion.

The SD presented an overview of the various papers to be discussed on the different workstreams for the project to review the GRI universal Standards.
On the request of the GSSB at its meeting on 25-26 March 2019, the SD explored different options for incorporating the disclosures developed by the Technical Committee on Human Rights Disclosure, in the GRI Standards. Based on its review the SD presented three recommendations:

**Recommendation 1:** Incorporate the human rights-specific disclosures into GRI 102: General Disclosures.

The GSSB expressed support for this recommendation, mentioning that it will strengthen human rights reporting, and recommended that the SD consider how to communicate this change externally.

**Recommendation 2:** Replace the phrase ‘economic, environmental, and social impacts’ in the Standards with ‘impacts on people, the environment, and the economy, including impacts on human rights’.

The GSSB expressed support for the revised wording, except for the explicit reference to human rights. It was mentioned that this would place human rights in an outstanding position in relation to other equally important issues, e.g., climate change.

The GSSB acknowledged the intention of the Technical Committee to signal the importance of human rights, but requested the SD to consider other options to address the issue, including a more limited use of the reference to human rights only where necessary, alongside a reference to other equally important issues, e.g., issues included in the wording used by ISO.

**Recommendation 3:** Group the topic-specific Standards together under one series instead of the economic, environmental, and social series.

The GSSB expressed support for this recommendation but cautioned that the renumbering and reclassification of the Standards could create confusion among users.

**Actions:**

- SD to implement the proposed recommendations for incorporating human rights and due diligence disclosures in the GRI Standards, taking GSSB feedback under advisement.

**Session 1.5: Update on the project to review GRI universal Standards (Paper B)**

The GSSB was presented with Item 08 – Recommended revisions to the GRI Reporting Principles and related concepts (Paper B) for discussion.

The SD presented 10 recommendations for revising the GRI Reporting Principles, grouped under key areas.

**Definition of ‘stakeholder’**

**Recommendation 1:** Align the definition of ‘stakeholder’ with key instruments, such as the ISO 26000 and OECD Due Diligence Guidance.
A GSSB member asked whether the word ‘interest’ used in the proposed definition for ‘stakeholder’ was defined. The GSSB highlighted that it is important to ensure that the meaning of the term in this context is properly understood and can be adequately translated into other languages.

The GSSB questioned the sole focus on negative impacts in the definition for ‘affected and potentially affected stakeholder’. It was further mentioned that there might be stakeholders that are not necessarily affected by the organization, but have an interest in it, such as regulators.

**Topic Boundary**

**Recommendation 2:** Clarify the purpose of Disclosure 102-45 Entities included in the consolidated financial statements.

**Recommendation 3:** Remove the term ‘topic Boundary’ and revise the related requirements.

**Recommendation 4:** Clarify how to report the topic-specific disclosures according to the identified significant impacts.

The GSSB expressed general support for these recommendations. It was acknowledged that the concept of topic Boundary is too unwieldy for reporters, and that recommendation 3 is a good way forward. The focus on negative impacts was questioned (see discussion under recommendation 7).

**Actions:**

- SD to implement these recommendations, taking GSSB feedback under advisement.

**Materiality**

**Recommendation 5:** Maintain the focus on impacts outwards: on people, the environment, and the economy.

A GSSB member expressed concern about overlooking risks and impacts on the business. However, it was acknowledged that the focus in the GRI Standards has always been on impacts outwards.

The GSSB recommended adding more guidance for reporters on how the GRI approach to materiality relates to the approaches proposed by other reporting frameworks.

**Recommendation 6:** Focus ‘materiality’ on the ‘impact’ dimension.

The GSSB expressed general support for this recommendation but advised the SD to give further consideration to the guidance and training needed to enable organizations to identify their significant impacts and material topics.

**Recommendation 7:** Make reporting on negative impacts the priority of reporting with the GRI Standards.

The GSSB acknowledged the concerns raised by the SD about the current lack of balance in reporting, which tends to focus on positive impacts. The SD explained that the explicit reference to negative impacts would not stop organizations from reporting on their positive impacts, and that addressing negative impacts requires positive action.
The GSSB recommended the SD to explore other options to address the imbalance in reporting without laying sole emphasis on negative impacts, which could deter reporters and constrain reporting.

**Actions:**

- SD to review these recommendations, taking GSSB feedback under advisement, and to develop guidance to explain GRI’s approach to materiality in relation to the materiality approaches used by other reporting frameworks.

**Structure of content**

**Recommendation 8:** Separate instructions for identifying material topics from the GRI Reporting Principles.

**Recommendation 9:** Clarify the purpose of reporting with the GRI Standards at the start of GRI 101: Foundation.

The GSSB expressed support for these recommendations and suggested including an explanation on the benefits of reporting.

**Recommendation 10:** Focus the GRI Reporting Principles on the qualitative characteristics of the information reported for material topics.

The GSSB requested clarity on the basis for including two new Reporting Principles (Completeness and Relevance) and mentioned that the individual principles might require further guidance. The principle of Balance, for instance, could lead to several interpretations, such as the balance between positive and negative impacts, the balance between quantitative and qualitative data, or the balance between current and historical data. It was mentioned that other frameworks also use the terms ‘neutral’ and ‘unbiased’ in this context.

The GSSB advised the SD to improve clarity in the proposed wording for the principles.

**Actions:**

- SD to develop guidance and review the wording for the new Reporting Principles, taking GSSB feedback under advisement.

**Session 1.6: Update on the project to review GRI universal Standards (Paper C)**

The GSSB was presented with **Item 09 – Recommended revisions to GRI 103: Management Approach 2016 (Paper C)** for discussion.

The SD presented the following revised disclosures under GRI 103: Management Approach based on the recommendations proposed in Papers A and B: Disclosure 103-1R Policies and commitments; Disclosure 103-2R Actions to prevent, mitigate, and remediate impacts; and Disclosure 103-3R Tracking effectiveness.
The GSSB cautioned against the use of words such as ‘any’ and ‘key’ in the disclosures, which are too broad and are open to subjective interpretation.

It was pointed out that the term ‘policies’ might need further explanation, as there could be significant variation at the practical level in what organizations report as a policy. Guidance might also be needed to define the expected scope of stakeholder engagement.

As organizations will be required to report these disclosures for all topics, the GSSB advised the SD to look into whether there are any topics that do not lend themselves to be combined with these disclosures, and to explore options to further simplify GRI 103 and reduce the overall number of disclosures.

**Actions:**

- SD to review the wording of the revised GRI 103 disclosures and to develop guidance, taking GSSB feedback under advisement.
- SD to assess the implications of the revised GRI 103 disclosures for all topic-specific Standards, and to explore further groupings of disclosures.

**Session 1.7: Summary and close of Day 1**

The Chair announced the reappointment of GSSB members Evan Harvey, Judy Kuszewski, Kent Swift, Michel Washer, and Robyn Leeson to serve another term at the GSSB in their current positions, and the decision of GSSB member Julia Wilson to step down at the end of the year. GSSB members were presented with the self-evaluation survey.

The Chair gave a brief overview of the sessions planned for Day 2 and closed the meeting at 16:46 Central European Summer Time (CEST).

**Day 2 – Wednesday, 25 September 2019**

**Session 2.1: Welcome**

The Chair welcomed the group and presented the agenda for Day 2.

**Session 2.2: Update on the project to review GRI universal Standards (Paper D)**

The GSSB was presented with [Item 10 – Recommended revisions to GRI 102: General Disclosures 2016 (Paper D)](#) for discussion.
The SD presented the revised disclosures under GRI 102: General Disclosures for GSSB review:

**Disclosure 102-4SR Identifying organizational entities reported on**

The SD clarified that this disclosure required organizations to report a list of the entities covered in the report; there was no requirement to report an organogram or give details of entities and holdings. A GSSB member suggested adding ownership of companies upstream and downstream to the reporting requirements under this disclosure.

**Disclosure 102-2R Activities, value chain and business relationships**

The GSSB expressed support for the change from supply chain to value chain. There was support for removing the disclosures on total capitalization and sales, but it was pointed out that the public availability of this information depends on the jurisdiction.

A suggestion was made to clarify that organizations are not required to describe each business relationship, and to consider whether the word ‘operations’ needs to be defined or supplemented with guidance. The GSSB also mentioned that the guidance section to this disclosure would need to be written so as to adequately reflect these changes.

**Disclosure 102-8R Information on employees and other workers**

The GSSB acknowledged the value of the information required under this disclosure, particularly in relation to understanding an organization’s human rights impacts. Some concerns were raised about the appropriate breakdown categories for this information and how these are defined and reported across different jurisdictions. It was mentioned that both quantitative and narrative information is important.

The GSSB agreed to having an expert group with the specific mandate to look at the reporting requirements under this disclosure.

**Disclosure 102-41R Collective bargaining agreements**

The limitations to requiring a quantitative disclosure (one overall percentage) covering collective bargaining agreements was discussed. It was proposed to extend the mandate of the expert group looking at 102-8R to also assess potential improvements to this disclosure.

**Disclosure 102-5SR GRI content index**

It was mentioned that having to report the disclosure labels in the content index might deter reporters, and while this is a good recommendation, it should not be made a requirement. The SD suggested that this could be tested during the public comment.

In response to a query by a GSSB member, the SD clarified that Disclosure 102-55R-b requires the title of the Standard, while Disclosure 102-55R-c-i requires the specific number of the disclosure used from the Standard, as each Standard contains multiple disclosures.

**Disclosure 102-56R External assurance**

A suggestion was made to further combine or simplify the requirements to asking for a description of the policy, practice, and scope for seeking external assurance for the report.
The GSSB questioned the rationale behind the addition for organizations to report the basis for the scope. The GSSB agreed that external assurance was a theme requiring a broader discussion.

**Disclosures 102-18R to 102-39R Governance-related disclosures**

It was agreed that the SD would get in touch with experts that had worked on the G4 governance disclosures to reconfirm the value of these disclosures in the light of current reporting expectations and practices, and to assess the need for any fundamental changes.

**Disclosures to be removed**

The SD suggested removing the following disclosures: Disclosure 102-13 Membership of associations; Disclosure 102-15 Key impacts, risks, and opportunities; Disclosure 102-51 Date of most recent report; and Disclosure 102-53 Contact point for questions regarding the report.

The GSSB agreed with the deletion of Disclosure 102-51. No consensus was reached on the removal of the remaining disclosures.

**Actions:**

- SD to reassess the disclosures to be removed from GRI 102 following GSSB feedback.
- SD to organize an expert group to assess the requirements in Disclosures 102-8 and 102-41.
- SD to contact governance experts to assess the need for any significant changes to the governance-related disclosures: Disclosures 102-18R to 102-39R.
- SD to review the wording of the revised GRI 102 disclosures and to develop guidance, taking GSSB feedback under advisement.

**Session 2.3: Update on the project to review GRI universal Standards (Paper E)**

The GSSB was presented with Item 11 – Recommended revisions to the GRI reporting model (Paper E) for discussion.

The SD presented its proposed option for a revised GRI reporting model with one in-accordance level, and the revised GRI-referenced claim using wording to clearly show if the report is not an in-accordance report.

While there was support for moving towards a simpler reporting model with one in-accordance option, the GSSB requested more information of the impact this would have on the different disclosures and the implications for the reasons for omission. No consensus was reached on the GRI-referenced claim, but a suggestion was made to revise the negative formulation of the claim.

The GSSB advised the SD to consider if organizations should be required to describe how they identify the appropriate topic-specific disclosures to report within a topic-specific Standard, for instance, if they have a process or tools for this.

There was general agreement for the proposed revisions to the reasons for omissions, but it was highlighted that the wording needs to be direct and clear. The GSSB also advised the SD to assess...
whether the proposed reasons for omissions would hold up against the revised required disclosures in GRI 102.

In relation to management sign-off, the GSSB expressed support for requiring this for report content, but not for whether the report is in accordance with the GRI Standards. A GSSB member suggested that this requirement might fit better under Disclosure 102-14 Statement from senior decision-maker. The GSSB also suggested further investigation on the feasibility of this requirement.

**Actions:**
- SD to take GSSB feedback on revisions to the GRI reporting model under advisement, and to assess the proposed reasons for omissions against the required disclosures in GRI 102.

**Session 2.4: GSSB work program**

The GSSB discussed its work program for the upcoming three-year term (2019-2022).

The GSSB work program is divided along two lines: reviewing existing Standards, and taking on development of new Standards, including those under the Sector Program.

It was discussed that topic-specific Standards should be reviewed once every 3-4 years after the first round of review for all existing topic-specific Standards is completed.

The SD presented the list of pending projects, priority topics identified for next projects, and the scope for the development of Sector Standards. Biodiversity was identified by the SD as a top priority topic, followed by privacy.

The SD outlined the next steps for the development of the work program, which would include finalizing the exposure draft of the program with the GSSB, followed by public comment and consultation with the GRI Board and Stakeholder Council.

**Actions:**
- SD to share draft GSSB Work Program 2019-2022 with the GSSB for their review.
- GSSB to provide their comments on the draft GSSB Work Program 2019-2022.
- SD to set up the public comment period for the draft GSSB Work Program 2019-2022 for mid-October, and to approach the GRI Board and Stakeholder Council for feedback.

**Session 2.5: GRI Secretariat update**

The GSSB was presented with **Item 12 – Registration requirement** for approval.

Following implementation issues and based on reporters’ experience, the GRI Secretariat recommended the following addition (in underline) to clause 3.4 in GRI 101: Foundation 2016:

‘The reporting organization, or third party on behalf of the reporting organization, shall notify GRI of its use of the GRI Standards (...)’
The GSSB did not go forward with the recommended change. The GSSB highlighted that this was a specific implementation issue and advised the GRI Secretariat to seek appropriate legal advice on the issue.

Session 2.6: Summary and close of Day 2

No other business was raised. The Chair summarized the discussions of day 2 and closed the meeting at 15.10 Central European Summer Time (CEST).