



GSSB Global
Sustainability
Standards Board

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Item 01 – Draft summary of the GSSB meeting held on 10 December 2019

For GSSB approval

Date	23 January 2020
Meeting	6 February 2020
Description	This document presents the summary of the GSSB virtual meeting held on 10 December 2019.

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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This document does not represent an official position of the GSSB

2 Participants

3 Present:

Name	Constituency
Corli le Roux	Mediating institution
Evan Harvey	Investment institution
Gustavo Sinner	Mediating institution
Jennifer Princing	Business enterprise
Judy Kuszewski	Chair
Kent Swift	Civil society organization
Michel Washer	Business enterprise
Peter Colley	Labor
Rama Krishnan Venkateswaran	Investment institution
Robyn Leeson	Vice-Chair
Tung-Li (Tony) Mo	Civil society organization
Vincent Kong	Business enterprise

4 Apologies:

Name	Constituency
Julia Wilson	Business enterprise
Kirsten Margrethe Hovi	Business enterprise
Loredana Carta	Labor

5 In attendance:

Name	Position
Anna Krotova	Manager, Standards Division
Bastian Buck	Chief of Standards, Standards Division
Gillian Balaban	Assistant, Standards Division
Helen Miller	Coordinator, Governance Relations
Margarita Lysenkova	Manager Sector Program, Standards Division
Mia d'Adhemar	Senior Manager Sector Program, Standards Division
Sarah-Jayne Dominic	Senior Manager, Standards Division

6 List of abbreviations

GSSB	Global Sustainability Standards Board
PWG	Project Working Group
SD	Standards Division

7 Decisions and action items

8 *Decisions*

9 **GSSB Decision 2019.20** The GSSB resolved to approve [Item 01 – Draft summary of the GSSB](#)
10 [meeting held on 21 November 2019](#).

11 **GSSB Decision 2019.21** The GSSB resolved to approve [Item 03 – Proposal for temporary](#)
12 [replacement of membership for GRI Project Working Group for Oil, Gas, and Coal](#).

13 **GSSB Decision 2019.22** The GSSB resolved to approve [Item 04 – Project Proposal for an](#)
14 [Agriculture and Fishing Sector Standard](#).

15 *Action items*

GSSB	
Session 4	<ul style="list-style-type: none">• GSSB to send the SD recommendations for recruiting members to the expert group for the Sector Standard for agriculture and fishing.• GSSB to send the SD feedback for any changes to be implemented to the Terms of Reference for Sector Standard expert groups.
Standards Division	
Session 1	<ul style="list-style-type: none">• SD to send the GSSB an update on the launch activities and media coverage of the launch of the Tax Standard.
Session 3	<ul style="list-style-type: none">• SD to send the drafted responses on the scope of the oil, gas, and coal Sector Standard to stakeholders.

16 Session I: Welcome

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

19 The Chair congratulated the SD on the launch of the Tax Standard.

20 The GSSB was presented with [Item 01 – Draft summary of the GSSB meeting held on 21 November](#)
21 [2019](#) for approval.

22 **GSSB Decision 2019.20** The GSSB resolved to approve [Item 01 – Draft summary of the GSSB](#)
23 [meeting held on 21 November 2019](#).

24 The Chair presented the finalized GSSB meeting dates for 2020. The Standards Division (SD) has
25 sent out the meeting invites to GSSB members and will be following up with technical information
26 for joining the meetings.

Actions:

- 27 • SD to send the GSSB an update on the launch activities and media coverage of the launch of
28 the Tax Standard.

29 Session 2: Update Review of GRI waste 30 disclosures

31 The draft Standard on waste has been revised following feedback received during the public
32 comment period. The revised draft Standard contains two management approach disclosures and
33 three topic-specific disclosures. The SD presented a brief overview of significant changes
34 implemented under each disclosure.

35 The revised draft Standard is currently undergoing an editorial review and will subsequently be sent
36 to the project working group (PWG) for their last review and sign-off. The SD expects to finalize
37 the draft and present it to the GSSB for approval in March.

38 The Chair asked the GSSB if there were any concerns that the draft may need to be re-exposed.

39 The SD informed that it has recently completed a peer review with targeted stakeholders drawn
40 from the public comment period respondents. The peer review participants have validated the
41 implemented changes and acknowledged that these changes resolve the key concerns they raised
42 during the public comment period.

43 A GSSB member asked about consensus among PWG members in relation to the content and
44 inquired if there are any issues likely to come up.

45 The SD responded that there has been technical discussion on waste management operations.
46 However, this has been resolved.

47 GSSB sponsor on the project, Michel Washer, explained that there was already good consensus
48 among PWG members on the draft Standard before the public comment period. Discussions since
49 then have mainly focused on consistency and accuracy of technical content.

50 No other concerns were raised.

51 Session 3: Update on Oil, Gas, and Coal 52 Sector Project

53 The GSSB was presented with [Item 02 – Stakeholder submissions and GRI Standard Division](#)
54 [responses](#) for information, and [Item 03 – Proposal for temporary replacement of membership for](#)
55 [GRI Project Working Group for Oil, Gas, and Coal](#) for approval.

56 The SD presented the progress on the oil, gas, and coal project, including the PWG meetings held,
57 the content being discussed and developed, and the challenges encountered in relation to the
58 purpose, structure, and elements of the Sector Standard.

59 The PWG has identified approximately 20 topics that are likely to be material for most reporting
60 organizations in the oil, gas, and coal sector. Throughout the process, the PWG has flagged that
61 climate change is the most material issue for the sector, and it needs to be prominently reflected in
62 the Sector Standard.

63 The SD is working on the reporting advice to be included in the Standard. Sector Standards will be
64 substantially different from the G4 Sector Supplements. The SD intends to provide information that
65 is useful to reporting organizations, but that does not create a complex system of reporting next to
66 the existing GRI Standards.

67 The SD presented the planned 2020 timeline for the project. The GSSB review and approval of the
68 exposure draft of the Sector Standard for oil, gas, and coal is currently scheduled to take place in
69 April 2020.

70 **Temporary replacement of PWG member**

71 The SD provided a status update on engagement with PWG members. Some PWG members have
72 remained inactive in the Sector Standard development process. The SD has reached out to these
73 members and has revived contact with one of them, from the labor constituency. The other
74 member, from the business constituency, has been asked to reconfirm his membership in the PWG.
75 The SD will update the GSSB on any follow-up actions needed once it receives a response from this
76 member.

77 The SD requested approval for temporary replacement of PWG member Rebecca Collacott from
78 the International Petroleum Industry Environmental Conservation Association (IPIECA), who is going
79 on maternity leave. The recommended replacement candidate, Helen Murphy, is also from IPIECA
80 and has vast experience in sustainability reporting and sustainable development, as well as knowledge
81 of the project.

82 No concerns were raised and the GSSB agreed with the proposed temporary replacement.

83 **GSSB Decision 2019.21** The GSSB resolved to approve [Item 03 – Proposal for temporary](#)
84 [replacement of membership for GRI Project Working Group for Oil, Gas and Coal](#).

85 **Stakeholder submissions**

86 During its meeting on 24-25 September, the GSSB discussed stakeholder concerns about grouping
87 oil and gas with coal into one Sector Standard. The SD has received two additional stakeholder
88 submissions since the September meeting flagging similar concerns.

89 Item 02 presents the responses to these stakeholder concerns drafted by the SD. As mentioned
90 during the September meeting, the SD will continue its work on the project as it is currently scoped
91 out. The SD will present this issue to the PWG for consideration and will bring it back for discussion
92 with the GSSB at the time of approval of the exposure draft.

93 A GSSB member asked whether separating coal from the Sector Standard later on, if needed, will
94 generate any problems given the way the content is currently being developed.

95 The SD explained that the difference between the two sectors appears to lie in the source of the
96 impact, for instance, a specific activity that occurs in only the oil and gas sector. The SD has taken
97 this into account when developing content. Impact descriptions have been drafted in a holistic
98 manner to include oil, gas, and coal, but the source of the impacts have been discussed separately.
99 This should support the possibility of separating the coal-specific content in the future, if needed.

100 Another GSSB member re-emphasized that though this grouping could be considered novel by some
101 stakeholders, several oil and gas companies have been coal producers in the past.

102 The GSSB will keep this stakeholder feedback under advisement and will take this up for
103 consideration when the content of the Standard has been developed.

Actions:

- 104 • SD to send the drafted responses on the scope of the oil, gas, and coal Sector Standard to
105 stakeholders.

106 Session 4: Project proposal for the 107 development of a Standard for the 108 agriculture and fishing sector

109 The GSSB was presented with [Item 04 – Project proposal for an Agriculture and Fishing Sector
110 Standard](#) for approval, and [Item 05 – Terms of Reference: Project Working Group for the
111 Agriculture and Fishing Sector Standard](#) for discussion.

112 Agriculture, being a high-impact sector, was previously selected by the SD and the GSSB for the
113 second pilot project under the Sector Program. The project proposal for the Agriculture Sector was
114 discussed at the GSSB meetings on 7 February and 26 March 2019. The proposal was subsequently
115 sent to the GRI Board and Stakeholder Council for feedback.

116 Based on feedback from the Stakeholder Council, fishing has been added to the project title to
117 clarify its inclusion in the scope of the project. It was noted that fishing was included in the scope of
118 the project proposal since its inception. The differences between agriculture and fishing mainly relate
119 to environmental impacts and the source of these impacts.

120 The SD has also explored expanding the scope of this project to cover the full value chain. There is
121 high risk in moving towards including food retail and consumption activities, because agriculture
122 products and services are inputs to other sectors. The sector scope has therefore been confined to
123 upstream activities of production and aggregation of agriculture and fishing products. Both food-
124 related and non-food related agricultural activities are included in the scope.

125 The SD has adjusted the sector description to highlight the relevance of this Standard to companies
126 that undertake food processing, food distribution, food retail, or other business activities that
127 include agriculture and fishing in the supply chain, to report on their upstream impacts. The
128 proposed timeline for the project has also been adjusted to reflect the new schedule.

129 **Discussion on scope**

130 A GSSB member queried what is meant by the term ‘aggregators’ and asked for clarification on why
131 they have been included in the scope of the project.

132 The SD clarified that the term aggregators is used to refer to all those that purchase from farmers
133 and further supply to food processors, such as co-operatives. Aggregation is the mechanism by
134 which agriculture products get from the primary producer to the next sector, i.e. processing. In the
135 context of the full value chain, aggregators are better grouped with production rather than
136 processing.

137 The GSSB asked whether others in the sector, such as the Food and Agriculture Organization
138 (FAO), take a similar view. The SD confirmed that the terms are borrowed from the terminology
139 used by the FAO.

140 However, the SD noted that other international organizations articulate agricultural impacts along
141 the full value chain. This includes impacts related to nutrition and food waste, for example. Covering
142 the full value chain is inconsistent with the way the Sector Program is designed. It would potentially
143 lead to issues when working on other Sector Standards, such as textiles and apparel, where either
144 the full value chain would have to be covered again or there would potentially be a gap in the
145 upstream activities for the sector. This is the rationale for covering production and aggregation
146 under the current scope of the project.

147 A GSSB member pointed out that there are other frameworks in the agriculture sector that use the
148 term aggregator in a different way, for example, to refer to data aggregators. Providing a clear
149 definition of the term in the context of the Sector Standard is important. The GSSB agreed that this
150 does not require a specific edit to the project proposal but is something that should be addressed in
151 the course of draft development.

152 **GSSB Decision 2019.22** The GSSB resolved to approve [Item 04 – Project proposal for an](#)
153 [Agriculture and Fishing Sector Standard](#).

Actions:

- 154
- GSSB to send the SD recommendations for recruiting members to the expert group for the
155 Sector Standard for agriculture and fishing.
 - GSSB to send the SD feedback for any changes to be implemented to the Terms of
156 Reference for Sector Standard expert groups.
- 157

158 Sessions 5-7: Private sessions

159 No other business was raised and the Chair closed the public sessions of the meeting at 2.09 p.m.
160 CET (Central European Time).

161 The GSSB meeting to be held on 12 December is a private meeting.

162 The next public meeting of the GSSB is scheduled for 6 February 2020.