GSSB summary of the virtual meeting held on 17 March 2022

Approved by the GSSB on 28 April 2022

1 Contents

2

³ Participants

4   Present:

Name	Constituency
Judy Kuszewski	Chair
Robyn Leeson	Vice-Chair
Loredana Carta	Labor
Peter Colley	Labor
Giulia Genuardi	Business enterprise
Evan Harvey	Investment institution
Joseph Martin	Business enterprise
Anna Nefedova	Mediating institution
Jennifer Princing	Business enterprise
Kim Schumacher	Civil society organization
Gangaa Charan Sharma	Business enterprise
Kenton Swift	Civil society organization
Michel Washer	Business enterprise

5   Apologies:

Name	Constituency
Vincent Kong	Business enterprise
Corli le Roux	Mediating institution

6   In attendance from GRI:

Name	Position
Bastian Buck	Chief of Standards
Harold Pauwels	Director Standards
Mia d'Adhemar	Head of Standards, Sector Program
Margarita Lysenkova	Manager Sector Program
Miguel Ludena	Research Lead Sector Program
Gillian Balaban	Sr. Coordinator Governance Relations

⁷ List of abbreviations

GRI   Global Reporting Initiative
GSSB   Global Sustainability Standards Board
SD   Standards Division
WG   Working group
PCP   Public comment period

Decisions and action items

Decisions

The GSSB resolved to approve the following:

GSSB Decision 2022.08 Item 02 – Summary of electronic votes for Item 01 - Draft summary of GSSB meeting held on 10 February 2022

Session 1: Welcome

The Global Sustainability Standards Board (GSSB) Chair Judy Kuszewski (henceforth the Chair) welcomed the GSSB. The Chair presented an overview of the meeting agenda. The GSSB was presented with the following item for approval:

Item 02 – Summary of electronic votes for Item 01 - Draft summary of GSSB meeting held on 10 February 2022

Session 2: Standards Division update

The Chief of Standards, Bastian Buck, presented the SD update as follows:

- *GRI 12: Coal Sector 2022,* the second Standard from one of our Sector pilot projects, launched.
- The Chief of Standards recognizes the work carried out by the GSSB and the SD that contributed to the successful launch of *GRI 12*.
- The Sector Standard to follow, agriculture, aquaculture, and fishing, is entering the final stages. Session 4 will provide further detail on the progress of this project.
- The work on the mining Sector Standard has commenced. The first meeting with experts focused on introductions and the development process of the Standard.
- Biodiversity related work continues with discussions between experts and SD members in the various subgroups. An update on the progress will be presented in the upcoming GSSB meeting.

Session 3: Transparency International

The GSSB receives input from stakeholders recommending future efforts in the standard setting area, particularly for the GSSB work program 2023-2025. As such, the Chair welcomed Rocio Paniagua,

34 Head of Business Integrity, and Tilly Prior, Programme Officer at Transparency International UK. The
35 following points were presented to the GSSB:

36 • Transparency International UK shares the vision of a world in which government, business, and
37   civil society are free from corruption.
38 • The organization helps multinational enterprises prevent corruption and operate with integrity.
39 • Transparency International UK invites GSSB and GRI to review the anti-corruption standards in
40   light of corporate transparency, research, and guidance.
41 • Transparency International UK has found that while transparency is becoming a norm in the
42   corporate world, meaningful disclosures remain limited, particularly in governance and anti-
43   corruption.
44 • In a gap analysis conducted between open business principles and GRI principles, findings
45   suggest that GRI is strong on tax disclosures, including country by country reporting.
46 • However, the following areas require improvement: organizational structure transparency and
47   beneficial ownership transparency. There is also room for improvement in corporate political
48   engagement transparency (*GRI 415*) and anti-corruption program transparency (*GRI 205*).

49 The Chair thanked Transparency International UK for their input, which is of considerable interest to
50 the GSSB, and looks forward to engaging in future projects.

Session 4: Introductory presentation of the Agriculture, Aquaculture, and Fishing (AAF) Sector Standard

54 Sector Program Manager Margarita Lysenkova presented key conclusions from the public exposure
55 of the revised draft of the Sector Standard, which generated 53 submissions from all constituencies.
56 The public comment period (PCP) validated the Sector scope and the 26 likely material topics of the
57 Standard. PCP feedback and suggestions were as follows:

58 • One general comment suggested approaching the fishing sector in a different way since it is
59   water-based. There was also a request for greater emphasis on sustainable best practices in *GRI
60   13* rather than focusing solely on the sector impacts.

61 • There was feedback to include additional disclosures for topic 13.3 Biodiversity on the impacts of
62   sourcing and animal feed use and the impacts of using juvenile fish stocks in aquaculture
63   production. Disclosing approaches to preventing and managing escapes in aquaculture were also
64   suggested.

65 • In topic 13.5 Soil health, it was suggested to include soil management practices and disclosures
66 about the use of crop inputs in the sectors.

67 • In topic 13.6 Pesticides use, feedback asked for reporting to address the impacts of chemical
68 pesticides and disclose initiatives to reduce the use of highly hazardous pesticides while switching
69 to sustainable solutions. This is a contentious topic as crop inputs are linked to increased
70 agricultural productivity, an aspect of food security.

71 • For topic 13.9 Food security, the materiality of food security, and the lack of quantitative
72 disclosures were of particular interest. Feedback suggested adding the positive impacts of
73 regenerative practices. Note that aspects of food loss go beyond waste impacts. The proposed
74 changes include moving the reporting on the total weight of food loss and the food loss
75 percentage to 13.9 Food security from 13.8 Waste: topic name 13.8 Waste and food loss
76 subsequently updated to 13.8 Waste

77 • In topic 13.11 Animal health and welfare, feedback suggested including additional content and
78 disclosures on animal health and welfare in aquaculture. Organizations should report the survival
79 percentage of farmed aquatic animals and the main causes of mortality.

80 • In topic 13.15 Non-discrimination and equal opportunity, feedback included the need for additional
81 disclosures about employment terms, pay discrimination based on nationality, and migrant status.
82 Note that addressing discrimination against women requires indicators to be separated by gender
83 in more topics.

84 • In topic 13.19 Occupational health and safety, feedback called for additional fishing-specific
85 recommendations to address risks to workers aboard fishing vessels, such as working hours and
86 access to occupational health and safety services.

87 • In topic 13.20 Employment practices, reporting on workers' recruitment was expanded to cover
88 more aspects of ethical recruitment based on ILO-IOM instruments. The topic of worker
89 compensation was removed from 13.21 Living wage and living income and moved to 13.20
90 Employment practices, because aspects of fair compensation go beyond living wage
91 considerations.

92 • The name of topic 13.21 Living income and living wage, was updated to elevate the distinction
93 between living wages and living income.

94 The next steps towards the approval of the Standard include the reviews by the Standards Editorial
95 and Publishing team and proofreading by the WG.

96

Session 5: Any other business and close of the meeting

No other business was raised, and the Chair closed the public meeting at 13.14 Central European Time (CET).