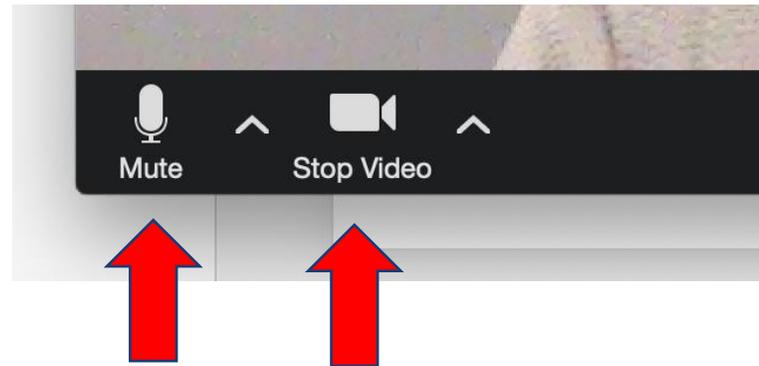
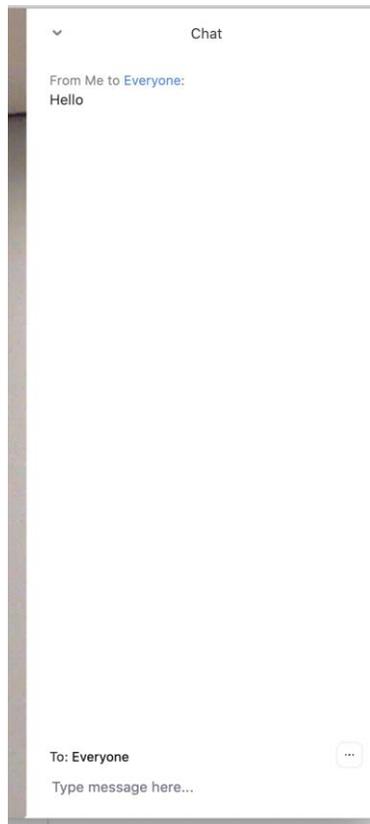




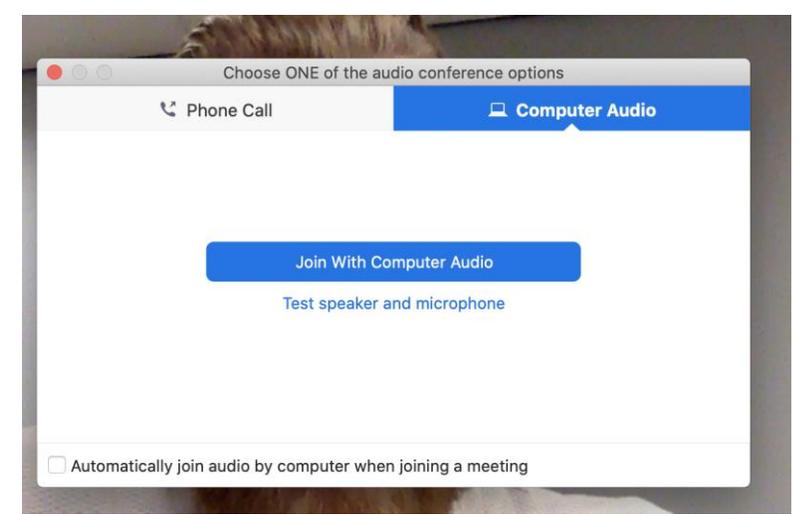
Zoom meetings

Text messages



(Un)Mute yourself

Turn your video on/off



Always join with Computer Audio
This pops up when you join the meeting.

Phone controls for participants:
The following commands can be entered via DTMF tones using your phone's dial pad while in a Zoom meeting:

Press *6 - Toggle mute/unmute
Press *9 - Raise hand



GSSB virtual meeting

14 March 2024

Session 1

Welcome to meeting

Carol Adams

Agenda – 22 February 2024



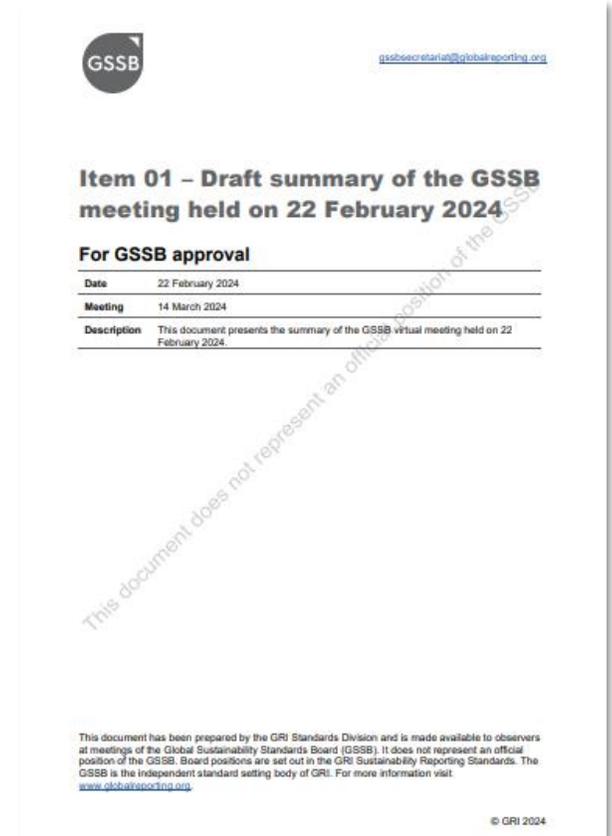
Start	End	Duration (minutes)	Session	Agenda item	Introduced by	Public/ private
12:30	- 12:35	5	1	Welcome to meeting Approval of Item 01 – Draft summary of the GSSB meeting held on 16 January 2024 Approval of Item 03 – GRI Sector Standard Project for Financial Services – Proposed member substitution for Insurance Technical Committee	Carol Adams	Public
12:35	- 12:50	15	2	GRI Topic Standard Project for Pollution – Approval of Final proposal	Thamar Zijlstra	Public
12:50	- 12:55	5	3	Any other business and close of meeting	Carol Adams	Public
12:55	- 14:30	95	4	Private session	Carol Adams	Private

Scheduled approval

Item 01 – Draft summary of the GSSB meeting held on 22 February 2024

Does the GSSB approve:

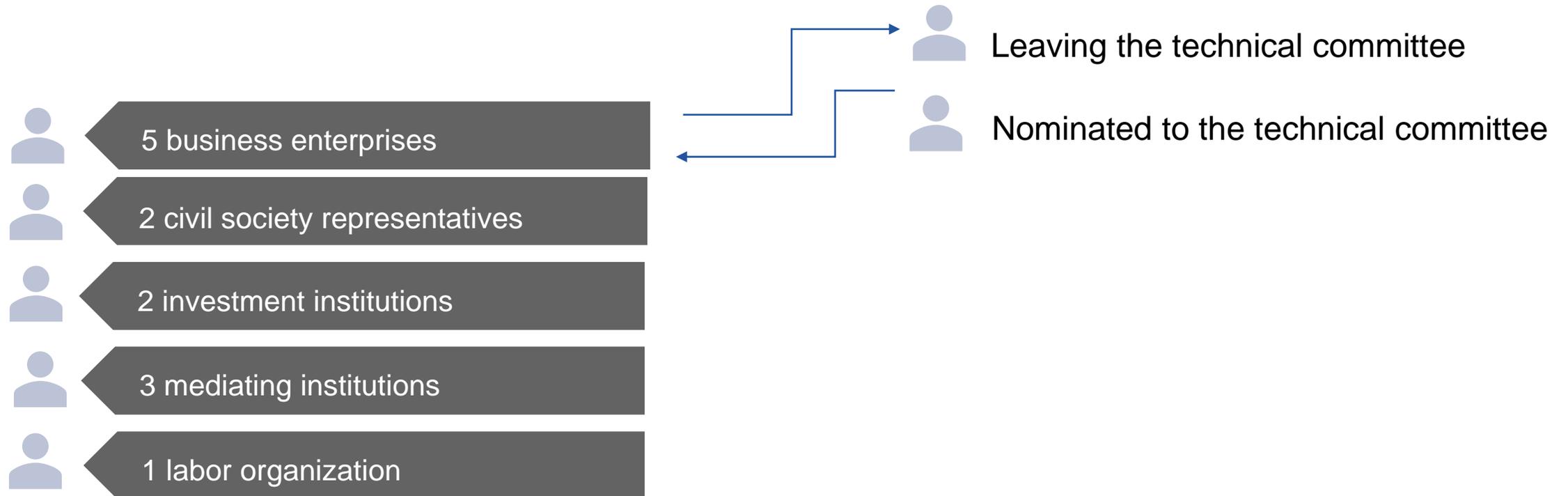
Item 01 – Draft summary of the GSSB meeting held on 22 February 2024



GSSB Decision 2024.04 GSSB resolves to approve Item 01 – Draft summary of the GSSB meeting held on 22 February 2024

GRI Sector Standard Project for Financial Services

Proposed member substitution for Insurance Technical Committee



Scheduled approvals

Item 03 – GRI Sector Standard Project for Financial Services – Proposed member substitution for Insurance Technical Committee

Does the GSSB approve:
Item 03 – GRI Sector Standard Project for Financial Services – Proposed member substitution for Insurance Technical Committee

GSSB Decision 2024.05 GSSB resolves to approve Item 03 – GRI Sector Standard Project for Financial Services – Proposed member substitution for Insurance Technical Committee



Session 2

GRI Topic Standard Project for Pollution - Approval of final proposal

Thamar Zijlstra

GRI Topic Standard Project for Pollution

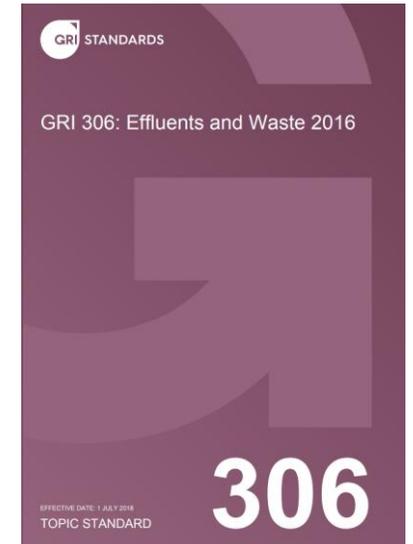
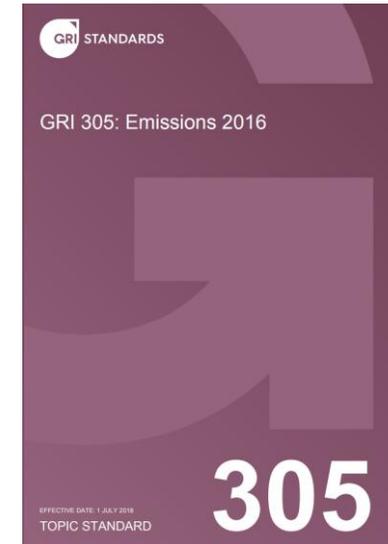
GSSB Work Program 2023-2025

Update GRI pollution-related disclosures to:

- Align with recent developments and relevant authoritative intergovernmental instruments

Include in the project:

- Disclosure 305-6 Ozone-depleting substances
- Disclosure 305-7 NO_x, SO_x, and other air emissions
- Disclosure 306-3 Significant spills



Other identified new topics: plastics, critical incident management, management of hazardous chemicals

GRI Topic Standard Project on Pollution

Timeline



Status

- Presentation and discussion of draft proposal during GSSB meeting of 16 January 2024
- Opportunity for feedback by Stakeholder Council and Supervisory Board until 9 February 2024
- Presentation and discussion of draft proposal for approval, during GSSB meeting of 14 March 2024

GRI Topic Standard Project for Pollution



Theme 1: Emissions to air, soil and, water

Air

- Disclosure 305-6 Ozone-depleting substances and Disclosure 305-7 NO_x, SO_x, and other air emissions of *GRI 306 Effluents and Waste 2016*
- Various authoritative documents, including:
 - United Nations Economic Commission for Europe (UNECE) Convention, 'Geneva Protocol concerning the Control of Emissions of Volatile Organic Compounds or their Transboundary Fluxes', 1991
 - United Nations Economic Commission for Europe (UNECE) Convention, 'Gothenburg Protocol to Abate Acidification, Eutrophication and Ground-level Ozone', 1999
 - United Nations Economic Commission for Europe (UNECE) Convention, 'Helsinki Protocol on the Reduction of Sulphur Emissions or their Transboundary Fluxes', 1988
 - United Nations Economic Commission for Europe (UNECE) Convention, 'Sofia Protocol concerning the Control of Emissions of Nitrogen Oxides or their Transboundary Fluxes', 1985

GRI Topic Standard Project for Pollution

Theme 1: Emissions to air, soil and, water

Soil

- No GRI Topic Standards disclosures
- No international legally binding document
- International Network on Soil Pollution (INSOP), part of the Food and Agriculture Organisation (FAO)

Water

- *GRI 303: Water and Effluents 2018*

GRI Topic Standard Project for Pollution

Theme 2: Critical incident management (including spills and leaks and emergency response management) and management of hazardous substances

- Revision of Disclosure 306-3 Significant spills in *GRI 306 Effluents and Waste 2016*
- Input from Sector Program: broaden to critical incident management
- New authoritative reference:
 - United Nations Environmental Assembly (UNEA), 'Zero draft text of the international legally binding instrument on plastic pollution, including in the marine environment,' 2023

GRI Topic Standard Project for Pollution



Changes since the GSSB meeting of 24 January 2024

- Clarified information under Theme 2: Critical incident management (including spills and leaks and emergency response management)
- Included the new alignment process between Sector Standards and Topic Standards
- Other comments from the January 2024 GSSB meeting

GRI Topic Standard Project for Pollution



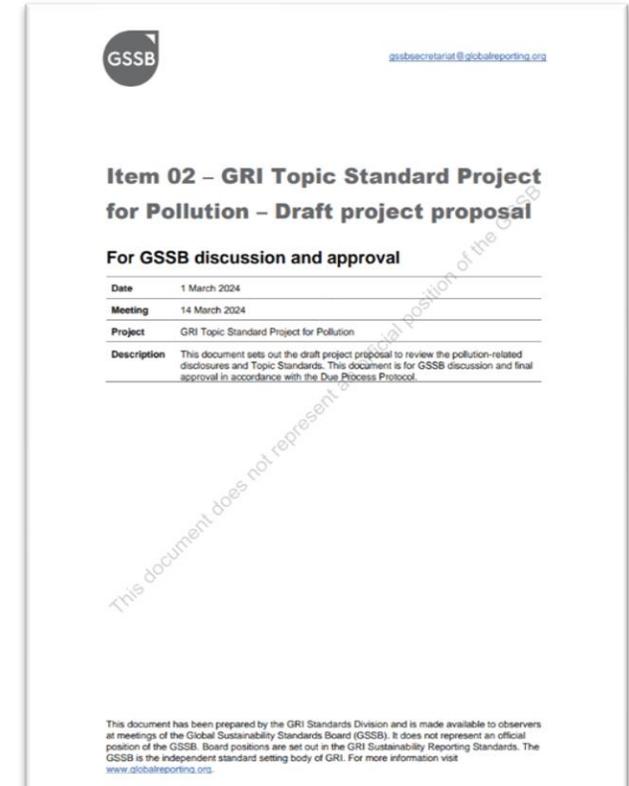
Proposed division of responsibilities and timeline

Phase	~Duration (months)	2024												2025												2026												2027											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48
GSSB approval of final project proposal				◆																																													
Project commencement	1			■																																													
GSSB approval of Working Group									◆																																								
Scoping survey period	5			■	■	■	■	■																																									
Content development	12								■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■																									
GSSB approval exposure drafts																					◆																												
Public comment period of draft standard(s)	3																				■	■	■																										
Analysis of public comments and revision of the draft(s)	9																								■	■	■	■	■	■	■	■	■	■	■	■													
GSSB approval of set of final standard(s)																																																	
Alignment with sector standards	12																																					■	■	■	■	■	■	■	■	■	■	■	■
Total (months)	42																																																

Scheduled approvals

Item 02 – GRI Topic Standard Project for Pollution – Project proposal

Does the GSSB approve:
 Item 02– GRI Topic Standard Project for Pollution –
 Project proposal



GSSB Decision 2024.06 GSSB resolves to approve Item 02 – GRI Topic Standard Project for Pollution – Project proposal

Session 3

**Any other business and close of
public sessions**

Carol Adams

Session 4

Private session

Carol Adams

THANK YOU



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