



gssbsecretariat@globalreporting.org

GSSB summary of the virtual call held on 20 June 2024

Approved by the GSSB on 12 September 2024

Contents

Participants.....	3
List of abbreviations	3
Decisions and action items	4
Session 1: Welcome to meeting	4
Session 2: International Committee of the Red Cross and Geneva Centre for Security Sector Governance – Reporting on Conflict-affected and high-risk areas.....	4
Session 3: GRI Project for Public Sector – Discussion paper	5
Session 4: GRI Standard Project for Pollution – Boundaries and scope of project.....	5
Session 5: Any other business and close of public sessions.....	6

1 Participants

2 Present:

Name	Constituency
Carol Adams	Chair
Jeff Robertson	Vice-Chair
Loredana Carta	Labor
Peter Colley	Labor
Rebecca Coriat	Investment institution
Chulendra De Silva	Mediating institution
Giulia Genuardi	Business enterprise
Corli le Roux	Mediating institution
Tomoo Machiba	Mediating institution
Anna Nefedova	Mediating institution
Deborah Ng	Investment Institution
Igazeuma Okoroba	Business enterprise
Jennifer Princing	Business enterprise
Gangaa Charan Sharma	Business enterprise
Galya Tsonkova	Business enterprise

3 In attendance from GRI:

Name	Position
Miguel Pérez Ludeña	Research Lead
Manon Huchet-Bodet	Research Manager
Thamar Zijlstra	Senior Manager Standards
Gillian Balaban	Sr. Coordinator Governance Relations

4 List of abbreviations

Abbreviation	Full name
GRI	Global Reporting Initiative
GSSB	Global Sustainability Standards Board
SD	Standards Division

5 Decisions and action items

6 The GSSB resolved to approve the following:

GSSB Decision	Item number
2024.14	01 – Draft summary of the GSSB meeting held on 16 May 2024
2024.15	04 – GRI Topic Standard Project for Economic Impact – Proposed member substitution for Working Group

7 Session 1: Welcome to meeting

8 The Global Sustainability Standards Board (GSSB) Chair Carol Adams (henceforth the Chair)
9 welcomed the GSSB. The Chair presented an overview of the meeting agenda. A quorum was
10 established, and the above items were presented to the GSSB for approval.

11 Session 2: International Committee 12 of the Red Cross and Geneva Centre 13 for Security Sector Governance – 14 Reporting on Conflict-affected and 15 high-risk areas

16 Dr Jonathan Kolieb (RMIT University) and Anna Marie Burdzy (DCAF - Geneva Centre for Security
17 Sector Governance) presented 'Security, Conflict, and Sustainability' – a report from DCAF, the
18 International Committee of the Red Cross, and the RMIT University Business and Human Rights
19 Centre.

20 In response to GSSB questions, the following points were made:

- 21 • The boundaries of conflict-affected and high-risk areas can be difficult to define, but
22 authoritative instruments on responsible business conduct explain that organizations are still
23 responsible for addressing respective human rights impacts. When operating in high-risk
24 areas, the report's authors advise organizations to adopt the conflict-sensitive approach
25 endorsed by OCED guidelines and the UN Working Group on Business and Human Rights.
- 26 • The term 'conflict-affected and high-risk areas' incorporates language that considers violence
27 as a spectrum of different incidents, which allows stakeholders to take the necessary action
28 rather than wait for third parties to declare a conflict is taking place. This approach has been
29 incorporated in *GRI 14: Mining 2024* and respective EU legislation.

30 **Session 3: GRI Project for Public** 31 **Sector – Discussion paper**

32 Miguel Pérez Ludeña, Research Lead, and Manon Huchet-Bodet, Research Manager, presented
33 GRI's research paper, which describes the current state of sustainability reporting among
34 organizations in the public sector and their main challenges.

35 The GSSB raised the following points:

- 36 • Addressing the objectives of public and private sectors in a single sustainability reporting
37 standard is likely to be challenging.
- 38 • It is unclear if the public sector would benefit from the development of dedicated standards as
39 multiple laws and regulations already cover it. It raises the question of whether this is where
40 the GSSB could make the biggest difference and, therefore, if it should be prioritized as part
41 of the GSSB Work Program.
- 42 • Broadening the business constituency to include the public sector may require changing the
43 structure of the GSSB by adding relevant stakeholder representatives.
- 44 • The GSSB suggested exploring synergies with the public sector, producing guidance
45 documents for organizations in the public sector, and assessing the role of government
46 organizations in other standards.
- 47 • The GSSB expressed concerns about a public sector project and requested further research
48 and engagement with the stakeholder council before proceeding. The research team was
49 asked to present a new proposal based on this engagement during the next 2-day in-person
50 GSSB meeting.

51 **Session 4: GRI Standard Project for** 52 **Pollution – Boundaries and scope of** 53 **project**

54 Tamar Zijlstra, Senior Manager Standards, presented an update on the scope of the Pollution
55 Project and named the two GSSB sponsors for the project as Anna Nefedova and Rebeca Coriat.

56 **Session 5: Any other business and**
57 **close of public sessions**

58 No other business was raised, and the Chair closed the public meeting at 12.57 Central European
59 Summer Time (CEST).