![GSSB logo]

Zoom meetings

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Hello

To: Everyone

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Choose ONE of the audio conference options

📞 Phone Call	💻 Computer Audio

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Test speaker and microphone

☐ Automatically join audio by computer when joining a meeting
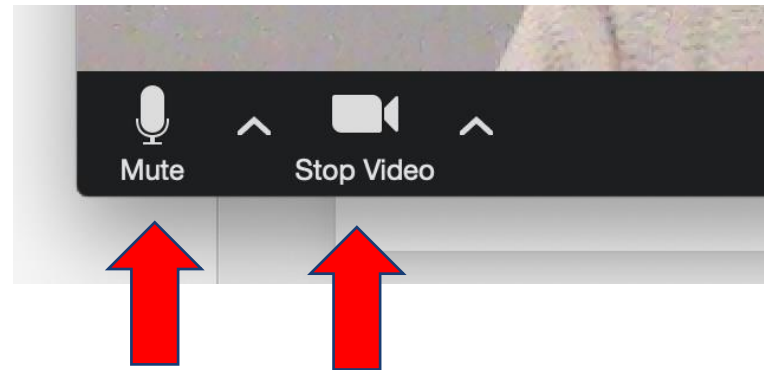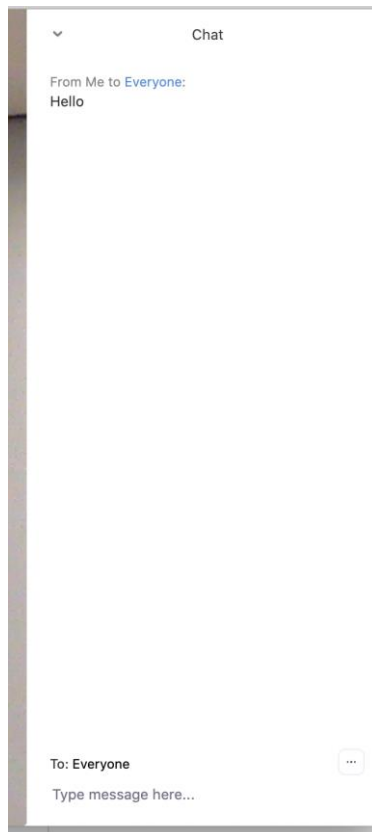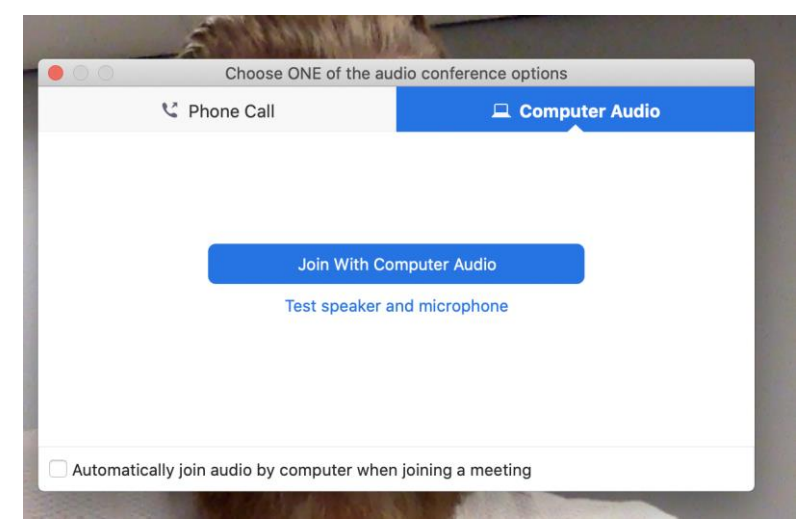
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GSSB virtual meeting

16 May 2024

Session 1
Welcome to meeting

Carol Adams

Agenda – 16 May 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 9-10 April 2024	Carol Adams	Public
12:35	-	13:20	45	2	GRI Topic Standard Project for Labor – Exposure drafts approval	Izzy Ensor/ Natalia Uribe /Peter Colley (GSSB Sponsor)	Public
13:20	-	13:30	10	3	2024 Project schedule addendum	Bastian Buck	Public
13:30	-	13:35	5	4	Any other business and close of meeting	Carol Adams	Public
13:35	-	14:30	55	5	Private session	Private	Private

Scheduled approval

Item 01 – Draft summary of the GSSB meeting held on 9-10 April 2024

Does the GSSB approve:

Item 01 – Draft summary of the GSSB meeting held on 9-10 April 2024

GSSB Decision 2024.08 GSSB resolves to approve Item 01 – Draft summary of the GSSB meeting held on 9-10 April 2024.

Session 2

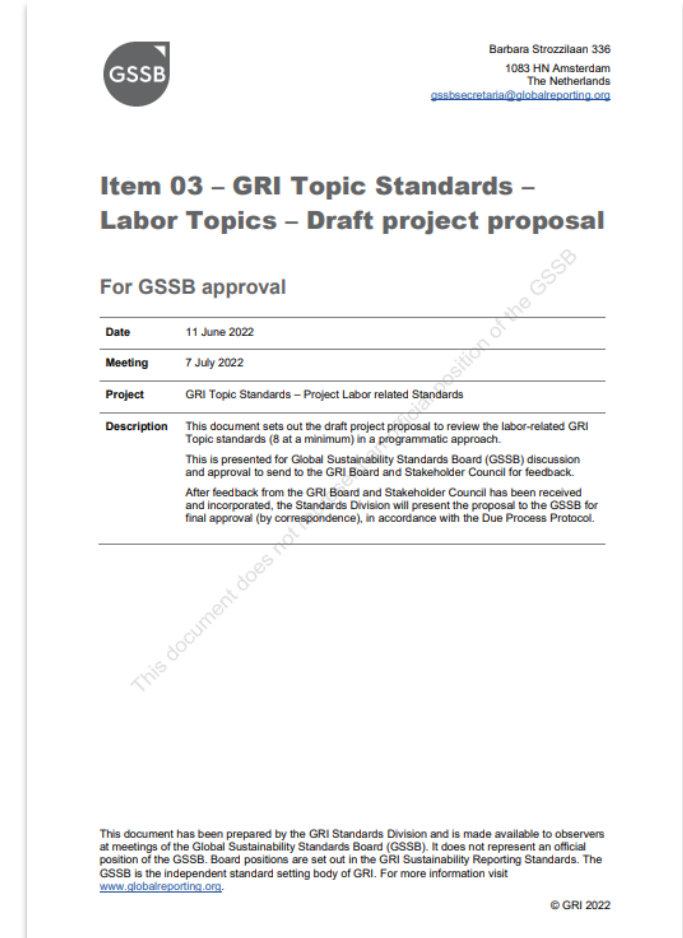# GRI Topic Standard Project for Labor – Exposure draft approval

Izzy Ensor / Natalia Uribe / Peter Colley (GSSB sponsor)

GRI Topic Standard Project for Labor

Project objectives

- Review, revise, and develop the labor-related GRI Standards

- Revise in the light of the new 2021 Universal Standards and the incorporation of corporate human rights due diligence

- Build on the latest insights from authoritative intergovernmental instruments such as:
  - International Labour Organization's Conventions and Recommendations
  - OECD Guidelines for Multinational Enterprises
  - UN Guiding Principles

GRI Topic Standard project for Labor

Current labor-related topic standards under review

GRI Topic Standard Project for Labor

Updates. Division of Labor topics

Set 1	Employment Practices and Conditions

- Employment Topic Standard
- Remuneration and Working Time Topic Standard
- Significant Changes for Workers Topic Standard
- Control of work standard interpretation to GRI 2

Set 2	Working life and Career development

- Training and Education Topic Standard
- Working Parents and Caregivers Topic Standard
- Diversity, Inclusion and Equal Opportunity Topic Standard

Set 3	Workers' Rights and Protection

- Child Labor Topic Standard
- Modern Slavery and Forced Labor Topic Standard
- Non-discrimination Topic Standard
- Freedom of Association and Collective Bargaining Topic Standard
- Workers in Business Relationships Topic Standard

GRI Topic Standard Project for Labor

Technical Committee and Advisory Group

Labor Technical Committee

- International Labour Organization (ILO)

- International Organization of Employers (IOE)

- International Trade Union Confederation (ITUC) and the Global Unions Federations (GUFs)

Click here for TC member biographies

Advisory Group

Business Enterprise
- Assent Inc
- IKEA
- Position Green
- Law firm Tanabe and Partners
- Ulula

Investment Institution
- Norges Bank Investment Management

Civil society
- Middlesex University
- UNICEF
- University of Aberdeen Business School
- Verité

Mediating Institution
- ESG Research Institute at Kim & Chang

Click here for AG members biographies

GRI Topic Standard Project for Labor

Project update

Project initiation	Project commencement	**Draft development**	Public exposure	Standard revision	Approval & publication

Set 1: Employment Practices and Conditions

- Exposure drafts submitted to GSSB for approval in May 2024

- Public comment period from 4 June to 4 October 2024

- Final publication estimated for Q2 2025

Set 2: Working life and Career development

- Exposure drafts submitted to GSSB for approval in October 2024

- Public comment period from November 2024 – February Q1 2025

- Final publication estimated for Q3 2025

Set 3: Workers Rights and Protection

- Exposure drafts submitted to GSSB for approval in GSSB Q2 2025

- Public comment period from during Q2-Q3 2025

- Final publication estimated for Q4 2025/Q1 2026

GRI Topic Standard Project for Labor

Summary of the proposals

- Set 1 standards focus on how the organization manages its paid work and employment relationships.

- Mirroring management disclosures with metrics in the topic disclosures to capture both impacts.

- Emphasis on the workers' representative's involvement in the design and implementation of labor policies.

- Being specific in the scope of workers for each requirement such as employees or workers who are not employees.

GRI Topic Standard Project for Labor

Overview of changes

Employment draft standard

Exposure draft	*GRI 401: Employment 2016*
EMPL 1 Employment arrangements	New disclosure incorporating **Disclosure 401-1**
EMPL 2 Apprenticeship and internship	New disclosure
EMPL 3 Recruitment policies	New disclosure
EMPL 4 Performance management systems	New disclosure
EMPL 5 Personal data protection and privacy	New disclosure
EMPL 6 Termination policies	New disclosure
EMPL 7 New hires and turnover	New disclosure incorporating **Disclosure 401-1**
EMPL 8 Incidents related to recruitment	New disclosure
EMPL 9 Performance reviews	New disclosure
EMPL 10 Incidents related to personal data protection and privacy	New disclosure

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GRI Topic Standard Project for Labor

Overview of changes

Remuneration and Working Time draft standard

Exposure draft	GRI 202: Market Presence 2016 GRI 405: Diversity and Equal Opportunity 2016 GRI 401: Employment 2016
REWO 1 Policies to determine remuneration	New disclosure
REWO 2 Policies to determine working time	New disclosure
REWO 3 Transparency of remuneration and working time	New disclosure
REWO 4 Remuneration of workers	New disclosure incorporating **Disclosure 202-1**
REWO 5 Basic gender pay gap	New disclosure incorporating **Disclosure 405-2**
REWO 6 Social protection coverage	New disclosure incorporating **Disclosure 401-2**
REWO 7 Monitoring and working time	New disclosure

GRI Topic Standard Project for Labor

Overview of changes

Significant changes for workers draft standard

Exposure draft	*GRI 402: Labor and Management Relations 2016*
SICH 1 Management of significant changes for workers	New disclosure incorporating **Disclosure 402-1**
SICH 2 Minimum consultation and notice periods	New disclosure incorporating **Disclosure 402-1**
SICH 3 Redeployment and training	New disclosure

GRI Topic Standard Project for Labor

Control of work Interpretation Guidance to GRI 2

Clarifies example provided in the guidance of GRI 2-8:

Workers of one of the organization's suppliers, where the organization instructs the supplier to use particular materials or work methods to manufacture the products or deliver the services.

Aims to clarify that providing product or service specifications to a business relationship does not necessarily mean the organization has control over the workers.

Provides additional guidance on the definition of two conditions of control of work
- directs the work performed
- controls the means or methods for performing the work

Highlights of the GSSB Feedback

Questions were raised about

- The concept of *Control of work* and contractual relations

- Subsets of workers

- Indirect recruitment and third-party employment

- Actions to reduce negative impacts and encourage positive impacts

- How organizations in practice will report all labor-related table/matrix data

- Reporting on Human Capital versus Reporting on Human Rights

- Disaggregation of data

- Number of disclosures versus transparency and information needed

- Alignment between management disclosures versus topic disclosures

- Connection between set 1, set 2 and set 3

- Differences between working time arrangements and different types of leave

- Retirement benefits and social protection

Scheduled approvals for Public comment

Does the GSSB approve:

GSSB Decision 2024.09 resolves to approve Item 02 – GRI Topic Standard Project for Labor – Employment

GSSB Decision 2024.10 resolves to approve Item 03 – GRI Topic Standard Project for Labor – Remuneration and Working time

GSSB Decision 2024.11 resolves to approve Item 04 – GRI Topic Standard Project for Labor – Significant Changes for workers

GSSB Decision 2024.12 resolves to approve Item 05 – GRI Topic Standard Project for Labor – Control of Work Standard Interpretation to GRI 2

GSSB Decision 2024.09, 2024.10, 2024.11 and 2024.12 GSSB resolves to approve the above items.
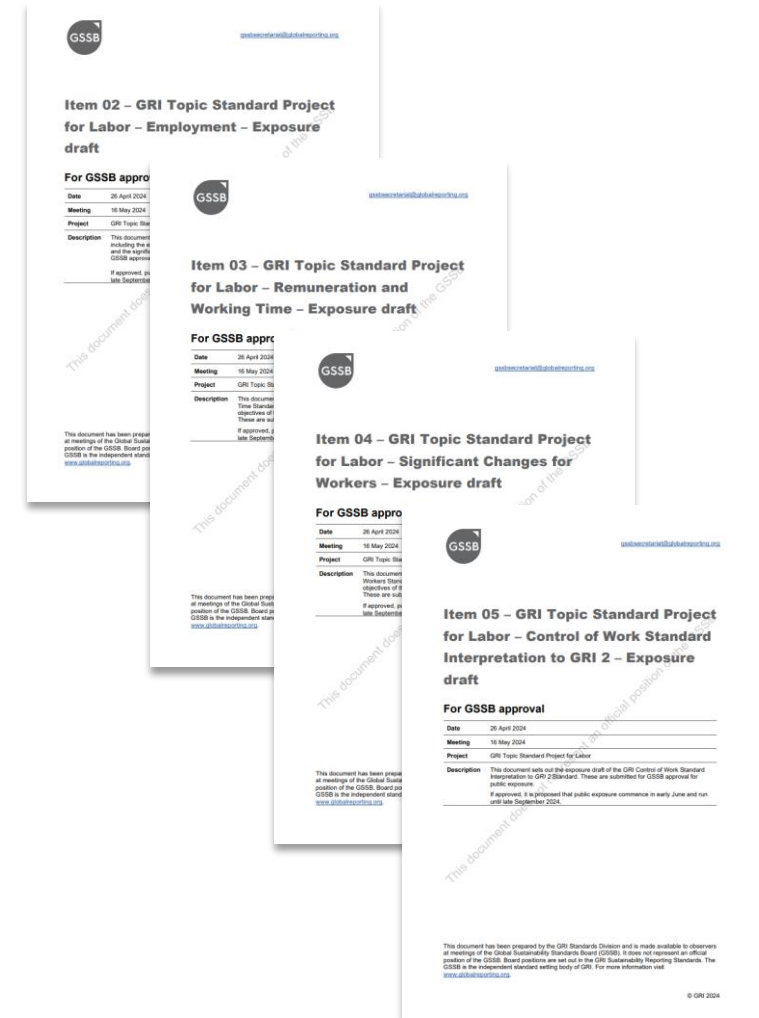
Session 3
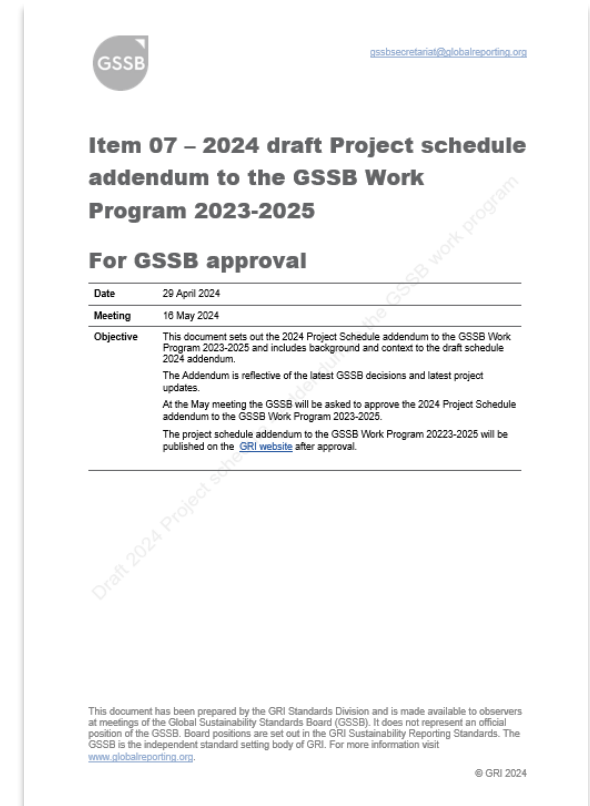
2024 Project Schedule addendum

Bastian Buck

2024 draft Project Schedule addendum

Item 7 sets out the 2024 draft Project Schedule addendum to the GSSB Work Program

- The draft project schedule is presented in line with the elements in the GSSB Work Program 2023-2025

- The addendum is reflective of the latest GSSB decisions and the latest project updates as discussed during the April GSSB meeting

- After approval, the project schedule addendum to the GSSB Work Program 2023-2025 will be published on the GRI website

Scheduled approval

Item 07 – 2024 draft Project Schedule addendum to the GSSB Work Program 2023-2025

Does the GSSB approve:

Item 07 – 2024 draft Project Schedule addendum to the
GSSB Work Program 2023-2025

GSSB
gssbsecretariat@globalreporting.org

**Item 07 – 2024 draft Project schedule
addendum to the GSSB Work
Program 2023-2025**

For GSSB approval

Date	29 April 2024
Meeting	16 May 2024
Objective	This document sets out the 2024 Project Schedule addendum to the GSSB Work Program 2023-2025 and includes background and context to the draft schedule 2024 addendum.
	The Addendum is reflective of the latest GSSB decisions and latest project updates.
	At the May meeting the GSSB will be asked to approve the 2024 Project Schedule addendum to the GSSB Work Program 2023-2025.
	The project schedule addendum to the GSSB Work Program 20223-2025 will be published on the GRI website after approval.

This document has been prepared by the GRI Standards Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). 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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GSSB Decision 2024.13 GSSB resolves to approve Item 07 – 2024
draft Project Schedule addendum to the GSSB Work Program 2023-2025.

Session 4

Any other business and close of public sessions

Carol Adams

THANK YOU

GSSB

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