



**GSSB** Global  
Sustainability  
Standards Board

# Global Sustainability Standards Board (GSSB) Activity Report 2017-2019

## The Global Sustainability Standards Board

The Global Sustainability Standards Board (GSSB) is responsible for issuing the GRI Sustainability Reporting Standards (GRI Standards). The GSSB is an independent operating entity established under the auspices of GRI. It comprises 15 members representing diverse stakeholder perspectives and a range of expertise on sustainability reporting. The GSSB operates under its Terms of Reference and follows a formally defined due process to ensure that the GRI Standards are developed in the public interest, through an independent, transparent and multi-stakeholder process.

### Overview of GSSB activities 2017-2019

Between the first quarter of 2017 to the final quarter of 2019, the GSSB convened for six in-person meetings and 17 virtual meetings. The GSSB followed the strategy and priorities formulated in the [GSSB Work Program 2017-2019](#). This work was conducted according to the [GSSB Due Process Protocol](#), the application of which is overseen by the [Due Process Oversight Committee](#).

During this period, the GSSB released revised GRI topic-specific Standards on occupational health and safety and on water and effluents, and a new topic-specific Standard on tax. In addition, the GSSB initiated a project to review the GRI topic-specific Standard on waste. The GSSB also oversaw the development of two Standard Interpretations to clarify reporting requirements, initiated the project to review GRI's human rights-related Standards, and laid the groundwork for the revision of GRI's universal Standards.

Further, the GSSB launched the Sector Program and initiated two pilot projects for the development of Sector Standards. Concurrently, the GSSB began work on formulating its future strategy, reviewing its commitments, and developing the GSSB Work Program 2020 –2022, which will guide its priorities for the coming years.

### Timeline of meetings and activities

Click on the date to download the agenda and summary

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Click on the date to download the agenda and summary

## 2017

The GSSB oversaw projects to review the GRI topic-specific Standards on occupational health and safety and on water, including approving membership of the project working groups, reviewing the draft Standards, and approving the exposure drafts for public comment. Following revisions to the draft Water Standard after the public comment period, the GSSB approved the revised draft Standard for re-exposure.

The GSSB also initiated projects for the review of GRI's human rights-related Standards and for the development of disclosures on tax and payments to governments.

Below is an overview of the key GSSB activities for the different projects per quarter.

### Q1 2017

23 February  
[AGENDA / SUMMARY](#)

7 March  
[AGENDA / SUMMARY](#)

21–22 March  
[AGENDA / SUMMARY](#)

#### Human rights

- Discussed a proposal on the possible objectives, scope and process for the review of GRI's human rights-related Standards.
- Discussed and expanded the project scope to explore the feasibility of applying key concepts of the United Nation's *Guiding Principles on Business and Human Rights* to other areas beyond human rights.

#### Occupational health and safety (OHS)

- Approved the membership of the OHS Project Working Group.

#### Tax

- Discussed the relevance and the potential implications of developing GRI disclosures on tax and payments to governments and requested the Standards Division to prepare a project proposal.

#### Water

- Approved the membership of the Water Project Working Group.

### Q2 2017

26 April  
[AGENDA / SUMMARY](#)

24 May  
[AGENDA / SUMMARY](#)

29 June  
[AGENDA / SUMMARY](#)

#### Economic Standards

- Discussed the draft project proposal for the review of *GRI 201: Economic Performance 2016*, *GRI 202: Market Presence 2016*, and *GRI 203: Indirect Economic Impacts 2016*.
- Reviewed feedback from the GRI Board and the Stakeholder Council and how it was incorporated in the project proposal.
- Approved the project proposal for the review of *GRI 201: Economic Performance 2016*, *GRI 202: Market Presence 2016*, and *GRI 203: Indirect Economic Impacts 2016*.

The project to review GRI's economic Standards has been deferred on account of other priorities.

## Q2 2017 Continued

### Human rights

- Discussed the draft project proposal for the review of GRI's human rights-related Standards.
- Reviewed feedback from the GRI Board and the Stakeholder Council and how it was incorporated in the project proposal.
- Approved the project proposal and discussed the composition of a Technical Committee for this project.

### Occupational health and safety (OHS)

- Discussed the draft recommendations of the OHS Project Working Group.

### Tax

- Discussed the draft project proposal for the development of disclosures on tax and payments to governments.
- Reviewed feedback from the GRI Board and the Stakeholder Council and how it was incorporated in the project proposal.
- Approved the project proposal and discussed the composition of a Technical Committee for this project.

### Water

- Discussed the draft recommendations of the Water Project Working Group.

## Q3 2017

19 July  
[AGENDA / SUMMARY](#)

20–21 September  
[AGENDA / SUMMARY](#)

### Human rights

- Reviewed the findings of a consultation conducted with reporters on GRI's human rights-related disclosures.
- Approved the membership of the Human Rights Technical Committee and requested the Standards Division to conduct a field test with reporting organizations to socialize the Technical Committee's recommendations.

### Occupational health and safety (OHS)

- Approved the exposure draft for a 60-day public comment period, held from 10 August to 9 October 2017.

### Tax

- Approved the membership of the Tax Technical Committee.

### Water

- Approved the exposure draft for a 60-day public comment period, held from 10 August to 9 October 2017.

## Q4 2017

26 October  
AGENDA / SUMMARY

30 November 2017  
AGENDA / SUMMARY

Electronic Vote 11-14  
December 2017 RECORD

### Human rights

- Approved an additional member for the Human Rights Technical Committee.

### Tax

- Approved an additional member for the Tax Technical Committee.

### Water

- Reviewed changes to the draft Standard after the public comment period.
- Approved the revised draft Standard for a second 60-day public comment period, held from 20 December 2017 to 18 February 2018.

# 2018

The GSSB concluded the projects to review the GRI topic-specific Standards on occupational health and safety and water with the approval of the two revised Standards: [GRI 303: Water and Effluents 2018](#) and [GRI 403: Occupational Health and Safety 2018](#).

The GSSB continued its work on the projects to review GRI's human rights-related Standards and to develop disclosures on tax and payments to governments, and initiated a project to review the waste-related disclosures in *GRI 306: Effluents and Waste 2016*. The GSSB also oversaw the development of two new Standard Interpretations, and laid the groundwork for the Sector Program with the development of a draft Sector Program description and a proposal for a pilot project.

Below is an overview of the key GSSB activities for the different projects per quarter.

## Q1 2018

25 January  
AGENDA / SUMMARY

22 February  
AGENDA / SUMMARY

22 March  
AGENDA / SUMMARY

### Spills and leaks

- Discussed the draft project proposal for developing a GRI Standard on spills and leaks to be shared with the GRI Board and the Stakeholder Council for feedback.

The project to develop a GRI Standard on spills and leaks has been deferred on account of other priorities.

### Standard Interpretations

- Approved the draft project proposal for developing a Standard Interpretation for *GRI 101: Foundation 2016* on making a GRI-referenced claim to be shared with the GRI Board and the Stakeholder Council for feedback.
- Approved the draft project proposal for developing a Standard Interpretation for *GRI 401: Employment 2016* to clarify the required methodology for calculating the rates of employee turnover and new hires in Disclosure 401-1 to be shared with the GRI Board and the Stakeholder Council for feedback.

## Q2 2018 Continued

### Waste

- Discussed the draft project proposal for the review of waste-related disclosures in *GRI 306: Effluents and Waste 2016*.
- Reviewed feedback from the GRI Board and the Stakeholder Council and how it was incorporated in the project proposal.
- Approved the project proposal for the review of waste-related disclosures in *GRI 306: Effluents and Waste 2016*.

### Water

- Reviewed public comment feedback following the re-exposure of the revised draft Standard.

## Q2 2018

11-12 April  
AGENDA / SUMMARY

28 June  
AGENDA / SUMMARY

### Occupational health and safety (OHS)

- Approved *GRI 403: Occupational Health and Safety 2018* to be released with the effective date of 1 January 2021.
- Approved to withdraw *GRI 403: Occupational Health and Safety 2016* by 31 December 2020.

### Sector Program

- Initiated the Sector Program and gave input on the number of sectors and the basis for selecting sectors for the Sector Program.

### Standard Interpretations

- Approved the project proposal for developing a Standard Interpretation for *GRI 101: Foundation 2016* on making a GRI-referenced claim.
- Approved the Standard Interpretation for *GRI 101: Foundation 2016* on making a GRI-referenced claim.
- Approved the project proposal for developing a Standard Interpretation for *GRI 401: Employment 2016* to clarify the required methodology for calculating the rates of employee turnover and new hires in Disclosure 401-1.
- Approved the Standard Interpretation for *GRI 401: Employment 2016* to clarify the required methodology for calculating the rates of employee turnover and new hires in Disclosure 401-1.

### Water

- Approved *GRI 303: Water and Effluents 2018* to be released with the effective date of 1 January 2021.
- Approved to withdraw *GRI 303: Water 2016* by 31 December 2020.

## Q3 2018

25-26 September  
[AGENDA / SUMMARY](#)

### Human rights

- Discussed the review of GRI's universal Standards in order to incorporate the recommendations of the Human Rights Technical Committee.

### Tax

- Discussed the draft recommendations of the Tax Technical Committee.

### Waste

- Approved the membership of the Waste Project Working Group.

## Q4 2018

29 November  
[AGENDA / SUMMARY](#)

### Sector Program

- Approved the draft Sector Program Description to be shared with the GRI Board and the Stakeholder Council for feedback.
- Discussed the sector classification systems used to define the scopes of sector projects.
- Approved the draft project proposal for the development of a Sector Standard for mining to be shared with the GRI Board and the Stakeholder Council for feedback. This was intended to be the first pilot project of the Sector Program but has been deferred.
- Formed a three-member GSSB sub-committee to support the Sector Program development and the pilot project implementation.

### Tax

- Approved the exposure draft for a 90-day public comment period, held from 12 December 2018 to 15 March 2019.

# 2019

The GSSB concluded the project for the development of disclosures on tax and payments to governments with the approval of a new GRI topic-specific Standard on tax: [GRI 207: Tax 2019](#). The GSSB also continued its work on the project to review the waste-related disclosures in *GRI 306: Effluents and Waste 2016* and on the project to review GRI's human rights-related Standards, and initiated a project to review GRI's universal Standards. Under the Sector Program, the GSSB initiated work on a pilot project for the development of a Sector Standard on oil, gas, and coal, and approved the project proposal for the development of a Sector Standard on agriculture and fishing.

The GSSB rounded off its work for the period 2017-2019 with a review of its ongoing projects and developed an exposure draft of its work program for 2020–2022.

Below is an overview of the key GSSB activities for the different projects per quarter.

## Q1 2019

7 February  
AGENDA / SUMMARY

25-26 March  
AGENDA / SUMMARY

### Human rights

- Approved an additional member for the Human Rights Technical Committee.
- Discussed the recommendations of the Technical Committee and how to incorporate them in the universal Standards.

### Universal Standards

- Approved the draft project proposal for the review of GRI's universal Standards to be shared with the GRI Board and the Stakeholder Council for feedback.
- Approved the project proposal for the review of GRI's universal Standards.

### Waste

- Discussed the draft recommendations of the Waste Project Working Group.
- Approved the exposure draft for a 75-day public comment period, held from 1 May to 15 July 2019.

### Sector Program

- Reviewed feedback from the GRI Board, the Stakeholder Council, and the GSSB sub-committee for the program and how this was incorporated into the Sector Program Description.
- Approved the Sector Program Description.
- Approved the draft project proposals for the development of Sector Standards for oil and gas, agriculture, and textiles and apparel, to be shared with the GRI Board and the Stakeholder Council for feedback.

### Oil, gas, and coal

- Reviewed feedback from the GRI Board and the Stakeholder Council and how this was incorporated into the project proposal.
- Approved the project proposal for the development of a Sector Standard for oil, gas, and coal.



## Q2 2019

27 June  
[AGENDA / SUMMARY](#)

### Universal Standards

- Discussed the expected outputs for the project to review GRI's universal Standards.
- Provided feedback on the review of *GRI 102: General Disclosures 2016*.

## Q3 2019

24-25 September  
[AGENDA / SUMMARY](#)

### Human rights

- Discussed and agreed to the proposed option for incorporating human rights and due diligence disclosures in the universal Standards.

### Tax

- Approved *GRI 207: Tax 2019* to be released with the effective date of 1 January 2021.

### Universal Standards

- Discussed the Standards Division's recommended revisions to the universal Standards.
- Requested the Standards Division to organize expert groups on labor-related disclosures and governance-related disclosures, and to investigate the feasibility of requesting a statement by the reporting organization's management to support the in accordance claim.

### Oil, gas, and coal

- Approved the membership for the Oil, Gas, and Coal Project Working Group.

## Q4 2019

21 November  
[AGENDA / SUMMARY](#)

10 December  
[AGENDA / SUMMARY](#)

### Agriculture and fishing

- Reviewed feedback from the GRI Board and the Stakeholder Council and how this was incorporated into the project proposal.
- Approved the project proposal for the development of a Sector Standard for agriculture and fishing.

### Oil, gas, and coal

- Approved the temporary replacement of a member of the Oil, Gas, and Coal Project Working Group.

### GSSB Work Program

- Approved the exposure draft of the GSSB Work Program for 2020–2022 for a 60-day public comment period.

## GSSB members and their constituencies in this period were:

### 2017

- Judy Kuszewski • *Chair*
- Robyn Leeson • *Vice-Chair*
- Jürgen Buxbaum • *Labor*
- Evan Harvey • *Investment Institution*
- Kirsten Margrethe Hovi • *Business Enterprise*
- Daniel Ingram • *Investment Institution*
- Dwight Justice • *Labor*
- Vadakepatth Nandkumar • *Mediating Institution*
- Sulema Pioli • *Mediating Institution*
- Kenton Swift • *Civil Society Organization*
- Daniel Taillant • *Civil Society Organization*
- Stiaan Wandrag • *Business Enterprise*
- Michel Washer • *Business Enterprise*
- Julia Wilson • *Business Enterprise*
- Atilla Yerlikaya • *Business Enterprise*

### 2018

- Judy Kuszewski • *Chair*
- Robyn Leeson • *Vice-Chair*
- Jürgen Buxbaum • *Labor*
- Evan Harvey • *Investment Institution*
- Kirsten Margrethe Hovi • *Business Enterprise*
- Daniel Ingram • *Investment Institution*
- Dwight Justice • *Labor*
- Vincent Kong • *Business Enterprise*
- Tony Mo • *Civil Society Organization*
- Vadakepatth Nandkumar • *Mediating Institution*
- Sulema Pioli • *Mediating Institution*
- Kenton Swift • *Civil Society Organization*
- Michel Washer • *Business Enterprise*
- Julia Wilson • *Business Enterprise*
- Atilla Yerlikaya • *Business Enterprise*

### 2019

- Judy Kuszewski • *Chair*
- Robyn Leeson • *Vice-Chair*
- Loredana Carta • *Labor*
- Peter Colley • *Labor*
- Evan Harvey • *Investment Institution*
- Kirsten Margrethe Hovi • *Business Enterprise*
- Vincent Kong • *Business Enterprise*
- Corli le Roux • *Mediating Institution*
- Tony Mo • *Civil Society Organization*
- Jennifer Prancing • *Business Enterprise*
- Gustavo Sinner • *Mediating Institution*
- Kenton Swift • *Civil Society Organization*
- Rama Krishnan Venkateswaran • *Investment institution*
- Michel Washer • *Business Enterprise*
- Julia Wilson • *Business Enterprise*

All public meeting materials – including agendas, agenda items and recordings – can be accessed from the [GSSB meeting page](#). Questions can be sent to [standards@globalreporting.org](mailto:standards@globalreporting.org).