



**Summary 23 November 2016 meeting**  
**Meeting summary: Approved by the GSSB on 15 December 2016**

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# Participants

Present:

Name	Constituency
Daniel Taillant	Civil Society Organization
David Russell	Business
Dwight Justice	Labor
Hidemi Tomita	Business
Judy Kuszewski	Mediating Institution
Jürgen Buxbaum	Labor
Kirsten Margrethe Hovi	Business
Michael Nugent (Vice-Chair)	(Mediating Institution)
Robin Edme	Mediating Institution
Stiaan Wandrag	Business
Vadakepatth Nandkumar	Mediating Institution
Simeon Cheng	Business
Sulema Pioli	Mediating Institution

Apologies:

Name	Designation
Daniel Ingram	Investment Institution

In attendance:

Name	Designation
Eric Hesperheide	Interim Chief Executive
Chelsea Reinhardt	Deputy Director, Standards Division
Laura Espinach	Manager, Standards Division
Pamela Carpio	Senior Coordinator, Governance Relations

## List of abbreviations

Board	Board of Directors	PWG	Project working group
GRI	Global Reporting Initiative	SC	Stakeholder Council
GSSB	Global Sustainability Standards Board	SDG	Sustainable Development Goals
OHS	Occupational health and safety	SME	Small and medium enterprises
PRI	Principles for Responsible Investment	UNGC	United Nations Global Compact

## 1 Meeting summary

2 Please see a list of decision and action items deriving from the meeting on pp.6-7.

### 3 Session 1: Welcome and approval of previous meeting 4 summary

5 Michael Nugent, the GSSB Vice-Chair (henceforth, “the Vice-Chair”) welcomed everyone to the  
6 meeting and presented an overview of the meeting agenda. He further moved for the approval of  
7 [Item 01 – Summary 27 October GSSB meeting](#).

8 The GSSB unanimously approved the meeting summary with no further changes.  
9

### 10 Session 2: Update from Interim Chief Executive

11 The GSSB received a presentation from Eric Hespenheide, GRI Interim Chief Executive.

12 Mr. Hespenheide informed that the Standards launch events and (social) media coverage of the  
13 Standards were still going well and that 20 launch events between January and May 2017 will fol-  
14 low the series of events for 2016.

15 He provided an update about the renewed membership of the Board and SC as of January 2017  
16 as well as of the SC Rules and Procedures which now reflect the improved interaction between  
17 the SC, Board, GSSB and the Secretariat. He also informed that the search for a new Chief Exec-  
18 utive was in its final stage and that GRI is likely to make an announcement regarding the perma-  
19 nent Chief Executive by the end of the current year.

20 Finally, he mentioned projects led by the Secretariat, namely the UNGC, PRI and GRI partner-  
21 ship focusing on SDGs as well as the Swiss grant related activities focusing on SMEs.

#### 22 INPUT FROM GSSB MEMBERS

23 One GSSB member enquired about the interim Chief Executive’s involvement with GRI once a  
24 new Chief Executive is appointed. Mr. Hespenheide responded that he expects to pursue his en-  
25 gagement although in which capacity needed to be determined by new Chief Executive and the  
26 timing.

27 One GSSB member asked about the issue of conciliating what is being reported by companies  
28 and by governments to the UNGC in the context of the SDGs. Mr. Hespenheide clarified that  
29 GRI is involved at national levels and engaged with the United Nations Statistical department  
30 about how to address this issue.

31 The GSSB thanked Eric Hespenheide for his contribution to GRI and recent leadership.

## 32 Session 3: Project Proposal on Occupational Health 33 and Safety

34 Chelsea Reinhardt, Deputy Director Standards Division, GRI, presented [Item 02 -Project Pro-](#)  
35 [posal: Review of GRI 403: Occupational Health and Safety](#) which had been updated to align with  
36 the new structure and requirements of the GRI Standards. A timeline displaying important mile-  
37 stones for Phase 1 review of the Standards was also presented while it was also clarified that this  
38 did not exclude initiating the review of Phase 2 Standards as indicated in the [GSSB Work Pro-](#)  
39 [gram](#).

40 Ms. Reinhardt reminded GSSB members of the Due Process Protocol requirement on [Project](#)  
41 [Commencement \(par.6\)](#) and [Development of Proposed Standards and Formation of Project](#)  
42 [Working Groups \(par.7-8\)](#). She further informed that PWG Terms of Reference were currently  
43 under development and would be circulated to the GSSB sponsors for approval.

44 The GSSB discussed:

- 45 • That although the concept of wellness should be included in the scoping discussions re-  
46 garding OHS disclosures, it is a debatable concept and does not entirely coincide with  
47 OHS. This is to be reflected in the PWG briefing package currently under development.
- 48 • Opportunities to find greater efficiencies in the process for revising and updating Stand-  
49 ards. The Standards Division was encouraged to ensure that PWG membership for both  
50 OHS and Water issues could be approved for the March in-person GSSB meeting and to  
51 investigate the possibility to shorten the public comment period.
- 52 • That the complexity of the issues for review could have implications on the capacity to  
53 ensure the right representation and expertise on the PWGs and demand a more flexible  
54 timeline. Importance was attributed to the need for enabling balanced viewpoints on  
55 PWGs and high-quality output.
- 56 • That the list of organizations to engage with in relation to the OHS project should in-  
57 clude trade unions and industry representatives holding this expertise.
- 58 • That the need to start the review of Human Rights related disclosures (Phase 2) was still  
59 pressing and outreach to the UN Working Group on Business and Human rights was  
60 suggested. Due to the preparation needed before undertaking this project it was under-  
61 stood that the GSSB in-person meeting in March 2017 would include in-depth discussion  
62 on the scope of these reviews.

63 The GSSB agreed to [Item 02 - Project Proposal: Review of GRI 403: Occupational Health and](#)  
64 [Safety](#).

## 65 Session 4: Update on Standards-related queries

66 Ms. Reinhardt exposed and sought the advice of the GSSB on two issues that had been raised by  
67 users of the GRI Standards: 1) non-compliance with reporting requirements for a specific disclo-  
68 sure, and 2) the definition of impacts as related to materiality (see [Item 3: Summary of technical](#)  
69 [questions on the GRI Standards](#)..

70 The GSSB discussed:

- 71 - That the Standards Division and GSSB should continue to monitor questions related to  
72 reporting requirements; but that issuing any specific guidance now would be premature,  
73 and;  
74 - That the clarifications around the definition of impact are likely to affect some reporters  
75 that had misinterpreted the materiality dimensions from G4. It is also likely this issue will  
76 be raised more frequently in the future as reporters become more familiar with these  
77 clarifications. Again in this case, the GSSB recommended monitoring the questions  
78 raised and holding off on issuing any specific further guidance or interpretation.

79 The GSSB agreed to follow the proposed action by the Standards Division on both technical  
80 questions discussed during this session and as outlined in [Item 3: Summary of technical questions](#)  
81 [on the GRI Standards](#).

## 82 Session 5: Any Other Business

83 The Vice-Chair noted that [Item 04 - Final GSSB Work Program 2017-2019](#) was submitted to the  
84 GSSB for final approval.

85 The GSSB discussed:

- 86 - How to include the issue of assurance in the Work Program  
87 - The suggestion of adding the following language at the end of line 111 in the [GSSB Work](#)  
88 [Program](#) : “aspects of credibility and trust such as governance arrangements, consistency with  
89 external information, credibility of the framework and external services, such as assurance” re-  
90 ceived general support.  
91 - The importance of prioritizing work on sector-specific content in response to questions  
92 and feedback from stakeholders  
93 - The suggestion to amend line 95 of the [GSSB Work Program](#) to: “sectors to be covered will  
94 depend on the system (...)” which received general support.

95 The GSSB approved the Final GSSB Work Program 2017-2019 with the amendments noted in  
96 this summary.

### 97 Self-evaluation

98 No further comments were received regarding the [GSSB Self-evaluation](#). The Vice-Chair re-  
99 quested the Secretariat to circulate this final document for GSSB members to respond and sub-  
100 mit to GRI’s governance team by 8 December.

101 No further business was raised.

## 102 Decisions and Action Items

### 103 DECISIONS

#### 104 Session 1

105 **GSSB Decision 2016.44** The GSSB approved the summary of the meeting held 27 October  
106 2016 with no further changes.

107 *The GSSB supported the decision by consensus.*

108 Session 3

109 **GSSB Decision 2016.45** The GSSB agreed to the [Project Proposal: Review of GRI 403: Occupational Health and Safety](#).

111 *The GSSB supported the decision by consensus.*

112 Session 5

113 **GSSB Decision 2016.46** The GSSB approved the Final GSSB Work Program 2017-2019 with the amendments noted in this summary.

115 *The GSSB supported the decision by consensus.*

## 116 **ACTIONS**

### 117 **Governance:**

118 Session 5

- 119 • Circulate the final [GSSB Self-evaluation](#) form in a dynamic PDF format in the following
- 120 day or two of the present meeting.
- 121 • Circulate the GSSB Rotation Schedule
- 122 • Circulate the list of GSSB meetings for 2017

### 123 **Standards Division**

124 Session 3

- 125 • Follow-up with GSSB members who expressed an interest in being a sponsor for a Project Working Group'
- 126
- 127 • Follow-up with GSSB members Stiaan Wandrag and Dwight Justice to confirm if are able
- 128 to be GSSB sponsors for the OHS review.

129 Session 4

- 130 • Keep GSSB updated with a summary of the technical questions received on a regular basis.
- 131

132 Session 5

- 133 • Perform the language edits received regarding the Work Program as noted in this summary.
- 134

### 135 **GSSB members**

136 Session 3

- 137 • GSSB members Dwight Justice and Jürgen Buxbaum offered to identify trade union organizations
- 138
- 139 • Send suggestions on organizations to contact in relation to any of Standards review project.
- 140

141 Session 5

- 142 • Respond to the GSSB Self-evaluation and submit to GRI's governance team by 8 December 2016.
- 143