



Barbara Strozziiaan 336  
 1083 HN Amsterdam  
 The Netherlands  
[info@gssb.globalreporting.org](mailto:info@gssb.globalreporting.org)

**Item 04 25 February 2016 virtual meeting  
 Meeting summary – for Approval**

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## Participants

Present:

<b>Name</b>	<b>Constituency</b>
<b>Daniel Ingram</b>	Investment Institutions
<b>Daniel Taillant</b>	Civil Society Organization
<b>David Russell</b>	Business
<b>Dwight Justice</b>	Labor
<b>Eric Hespenheide (Chairman)</b>	
<b>Hidemi Tomita</b>	Business
<b>Judy Kuszewski</b>	Mediating Institution
<b>Jürgen Buxbaum</b>	Labor
<b>Kirsten Margrethe Hovi</b>	Business
<b>Simeon Cheng</b>	Business
<b>Stiaan Wandrag</b>	Business
<b>Sulema Pioli</b>	Mediating Institution
<b>Vadakepatth Nandkumar</b>	Mediating Institution

Apologies:

Name	Constituency
Robin Edme	Mediating Institution
Michael Nugent (Vice Chair)	Mediating Institution

In attendance:

Name	Designation
Bastian Buck	Director, Standards Division
Laura Espinach	Manager Reporting Standard
Pamela Carpio	Senior Coordinator, Governance Relations
Maggie Lee	Senior Coordinator, Governance Relations
Tina Nybo Jensen	Governance Relations Coordinator

## List of abbreviations

CEST	Central European Summer Time	GSSB	Global Sustainability Standards Board
DPP	Due Process Protocol	SRSs	Sustainability Reporting Standards

## 1 Session 1 Welcome and Objectives for this call

2 Eric Hespeneide, Chairman (henceforth 'The Chair') of the Global Sustainability Standards Board  
3 (GSSB), welcomed the members of the GSSB and present GRI staff to the meeting. The Chair  
4 called the meeting to order at 13h00 CEST and closed the meeting at 15h00.

5 The Chair provided an overview of the meeting's agenda and thanked the members for providing  
6 feedback on the meeting materials beforehand.

7 The Chair proposed that the meeting minutes from the GSSB meeting held on 04 February 2016  
8 be approved. There were no comments from the GSSB and the minutes were approved.

### 9 DECISIONS

10 **GSSB Decision 2016.2** The GSSB approved the minutes of the meeting held 04 February 2016.

## 11 Session 2 Transition to SRSs: Public Policy and Indirect 12 Economic Impacts

13 Laura Espinach, Manager Reporting Standard, presented this session. Agenda items 2 – *Draft SRS*  
14 *615: Public Policy* and 3 – *Draft SRS 403: Indirect Economic Impacts* were circulated and considered  
15 as read. Espinach thanked members for their feedback provided prior to the call. Espinach provided

16 a summary of the feedback received and where applicable, the Standards Division’s proposed re-  
17 sponse and action items for discussion and approval.

#### 18 Use of instructive verbs

19 The GSSB discussed and agreed to:

- 20 • Delete methodology item 2.2.2 in Disclosure 615-1 as it duplicates Disclosure require-  
21 ment 615-1-b.
- 22 • Change Aspect-specific guidance in Agenda items 2 – *Draft SRS 615: Public Policy* (lines 93-  
23 96) and 3 *Draft SRS 403: Indirect Economic Impacts* to should-statements.
- 24 • Review the definitions of political contributions and political causes in *SRS 615: Public Pol-  
25 icy* to ensure clarity.

#### 26 Use of sub-headings

27 The GSSB were divided on the approach for sub-headings (Disclosure requirements, Methodol-  
28 ogy) and agreed to the proposal that the Standards Division mock up solutions to share with the  
29 GSSB for an offline review prior to the April in-person meeting. The GSSB were invited to share  
30 any ideas for consideration in the next couple of weeks.

#### 31 Other changes

32 GSSB members provided minor changes to the Standard which will be incorporated in the next  
33 iteration of these drafts.

### 34 **ACTION ITEMS**

#### 35 **Standards Division**

- 36 • Delete methodology item 2.2.2 in Disclosure 615-1.
- 37 • Change Aspect-specific guidance in Agenda items 2 – *Draft SRS 615: Public Policy* (lines 93-  
38 96) and 3 *Draft SRS 403: Indirect Economic Impacts* to should-statements.
- 39 • Review the definitions of political contributions and political causes in *SRS 615: Public Pol-  
40 icy* to ensure clarity.
- 41 • Create mock-ups that present different solutions to the use of sub-headings and share  
42 with GSSB immediately after the meeting.
- 43 • Implement suggestions for minor changes received from individual GSSB members.

## 44 **Session 3 Transition to SRSs: General Disclosures**

45 Bastian Buck, Director Standards Division, presented this session. Agenda item 4 – *Draft SRS 201:  
46 General Disclosures* was circulated and considered as read. Buck presented a summary of the com-  
47 ments collected from GSSB members prior to the meeting and the preliminary actions the Stand-  
48 ards Division proposed to take based on the comments. The GSSB was then asked to respond to  
49 the preliminary actions and/or provide further feedback.

50 GSSB members discussed several items in the SRS, including:

- 51 • The need for clarity or precise definitions for terminology such as “collective bargaining”,  
52 “region”, “employment contract”, “employment type”.

- 53 • GSSB members also discussed the level of detail of Disclosure 201-8 and the status of its  
54 methodology.  
55 • A rationale for replacing existing terminology “primary activities... (lines 165-166) with  
56 “core activities”.

57  
58 GSSB members recognized that the work of the ad hoc technical committee on employee/worker  
59 terminology could influence this and several others of the disclosures being discussed. The GSSB  
60 agreed that where applicable, the GSSB’s concerns are to be communicated to the committee and  
61 to wait for the outcomes before deciding.

62 The GSSB agreed to change General Disclosure 201-9, methodology item 1.13 to a shall-statement  
63 and combined with the disclosure requirement.

64 The GSSB agreed to leave G4-18 (in Agenda item as General Disclosure 201-44) in *SRS 201: Gen-  
65 eral Disclosures*.

#### 66 Content Index

67 The GSSB agreed that the content index shall prescribe content but not format.

### 68 **ACTION ITEMS**

#### 69 **Standards Division**

- 70 • Take the GSSBs concerns on General Disclosure 201-8, methodology item 1.10 to the  
71 ad hoc technical committee on employee/worker terminology.  
72 • Clarify the purpose of Disclosure 201-20 on collective bargaining.  
73 • Change General Disclosure 201-9, methodology item 1.13 to a shall-statement, com-  
74 bined with the disclosure requirement.  
75 • Explore possibility of replacing terminology “primary activities” with “core activities” in  
76 General Disclosure 201-9, and adding “core activities” to Disclosure 201-2.  
77 • Change General Disclosure 201-13, methodology item 1.10 to a should-statement and  
78 explore option of requiring organizations only to provide a list of the main memberships  
79 at the organizational level.  
80 • Retain former G4-18 in the *SRS: General Disclosures*.  
81 • Explore options for the Content Index that indicates minimum disclosure requirements  
82 and allows reporting organizations flexibility on format.

## 83 **Session 4 Transition to SRSs - Proposal to Discon- 84 tinue 4 Aspects**

85 Laura Espinach, Manager Reporting Standard, presented this session. Agenda item 5 – *Proposal to  
86 discontinue 4 Aspects* was circulated and considered as read. Espinach presented a summary of the  
87 comments collected from GSSB members prior to the meeting and the preliminary actions the  
88 Standards Division proposed to take based on the comments. The GSSB was then asked to respond  
89 to the preliminary actions and/or provide further feedback.

90 The GSSB agreed to the proposals relating to the Overall and Transport Aspects as outlined in  
91 Agenda item 5– *Proposal to discontinue 4 Aspects*.

92 The Standards Division agreed to work with individual GSSB members who raised concerns  
93 about the proposal for the Investment and Products and Services Aspects.

## 94 ACTION ITEMS

### 95 Standards Division

- 96 • Implement changes to Overall and Transport as outlined in Agenda item 5 – *Proposal to*  
97 *discontinue 4 Aspects.*
- 98 • Consult with individual GSSB members to relocate content in the Investment and Prod-  
99 ucts and Services Aspects, specifically for Indicators G4-HR1, G4-HR2 and G4-EN27.

## 100 Decisions & Action items

### 101 DECISIONS

102 **GSSB Decision 2016.2** The GSSB approved the minutes of the meeting held 04 February 2016.

### 103 ACTION ITEMS

#### 104 Standards Division

- 105 • Delete methodology item 2.2.2 in Disclosure 615-1.
- 106 • Change Aspect-specific guidance in Agenda items 2 – *Draft SRS 615: Public Policy* (lines 93-  
107 96) and 3 *Draft SRS 403: Indirect Economic Impacts* to should-statements.
- 108 • Review the definitions of political contributions and political causes in *SRS 615: Public Pol-*  
109 *icy* to ensure clarity.
- 110 • Create mock-ups that present different solutions to the use of sub-headings and share  
111 with GSSB immediately after the meeting.
- 112 • Implement suggestions for minor changes received from individual GSSB members.
- 113 • Take the GSSBs concerns on General Disclosure 201-8, methodology item 1.10 to the  
114 ad hoc technical committee on employee/worker terminology.
- 115 • Clarify the purpose of Disclosure 201-20 on collective bargaining.
- 116 • Change General Disclosure 201-9, methodology item 1.13 to a shall-statement, com-  
117 bined with the disclosure requirement.
- 118 • Explore possibility of replacing terminology “primary activities” with “core activities” in  
119 General Disclosure 201-9, and adding “core activities” to Disclosure 201-2.
- 120 • Change General Disclosure 201-13, methodology item 1.10 to a should-statement and  
121 explore option of requiring organizations only to provide a list of the main memberships  
122 at the organizational level.
- 123 • Retain former G4-18 in the *SRS: General Disclosures*.
- 124 • Explore options for the Content Index that indicates minimum disclosure requirements  
125 and allows reporting organizations flexibility on format.
- 126 • Implement changes to Overall and Transport as outlined in Agenda item 5 – *Proposal to*  
127 *discontinue 4 Aspects.*
- 128 • Consult with individual GSSB members to relocate content in the Investment and Prod-  
129 ucts and Services Aspects, specifically for Indicators G4-HR1, G4-HR2 and G4-EN27.