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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>Dwight Justice</b>	Labor
<b>Eric Hespeneide (Chairman)</b>	
<b>Hidemi Tomita</b>	Business
<b>Judy Kuszewski</b>	Mediating Institution
<b>Jürgen Buxbaum</b>	Labor (left at 14h15 CET)
<b>Kirsten Margrethe Hovi</b>	Business
<b>Michael Nugent (Vice Chair)</b>	Mediating Institution
<b>Stiaan Wandrag</b>	Business
<b>Vadakepatth Nandkumar</b>	Mediating Institution
<b>David Russell</b>	Business
<b>Robin Edme</b>	Mediating Institution (joined at 13h42 CET)

Apologies:

<b>Name</b>	<b>Constituency</b>
<b>Sulema Pioli</b>	Mediating Institution
<b>Simeon Cheng</b>	Business

In attendance:

Name	Designation
<b>Bastian Buck</b>	Director, Standards Division
<b>Chelsea Reinhardt</b>	Deputy Director, Standards Division
<b>Laura Espinach</b>	Manager Reporting Standard
<b>Pamela Carpio</b>	Senior Coordinator, Governance Relations
<b>Tina Nybo Jensen</b>	Governance Relations Coordinator

## LIST OF ABBREVIATIONS

DMA	Disclosures Management Approach	ILO	International Labour Organization
DPP	Due Process Protocol	IOE	International Organization of Employers
GSSB	Global Sustainability Standards Board	SRSs	Sustainability Reporting Standards

## SESSION I WELCOME AND OBJECTIVES FOR THIS CALL

Eric Hespeneide, Chairman (henceforth 'The Chair') of the Global Sustainability Standards Board (GSSB), welcomed the members of the GSSB and present GRI staff to the meeting. The Chair called the meeting to order at 13h00 CEST and closed the meeting at 14h45.

The Chair provided an overview of the meeting's agenda and reminded the GSSB members' to send a written reply to the survey circulated on 9 February 2016 regarding the possible review of the "In Accordance" option.

*Composition of the ad hoc Technical Committee for revision of the Employee/Worker terminology*  
Bastian Buck, Director Standards Division, informed that the ad hoc Technical Committee for Employer/Worker terminology is composed of Emily Sims, of the International Labour Organization (ILO), Alessandra Assenza, of the International Organization of Employers (IOE), and Dwight Justice (GSSB member). In line with the, Due Process Protocol (DPP) the Chair asked for the GSSB members' approval of the composition of the Technical Committee.

### DECISIONS

**GSSB Decision 2016.1** The GSSB approved the composition of ad-hoc Technical Committee for revision of the Employee/Worker terminology.

### ACTION ITEMS

#### Secretariat

- Re-circulate survey related to review of the "In Accordance" options to the GSSB members.

#### GSSB Members

- Send a written reply to the survey circulated on 9 February 2016 regarding the possible review of the "In Accordance" option.



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26

## SESSION 2 TRANSITION TO SRSS – DRAFT MANAGEMENT APPROACH

27 Laura Espinach, Manager Reporting Standard, presented this session. Agenda Item 1 was circulated  
28 and considered as read. Espinach informed that the Standards Division has received overall support  
29 for the proposed structure.

### 30 Making the methodology statements disclosure requirements

31 Espinach requested the GSSB members' feedback on making the methodology statements (para-  
32 graphs 1.6-1.9 line 152-162 in Item 1) disclosure requirements (using the instructive verb "shall").

### 33 Comments received from the GSSB members

- 34 • The GSSB agreed that paragraphs 1.6-1.9 should be made disclosure requirements. How-  
35 ever, it advised rephrasing paragraphs 1.7 and 1.8 as they would otherwise result in very  
36 rigid requirements. For example, paragraph 1.8 could be rephrased as 'report the intent  
37 of the management approach' and added to disclosure 301-3.
- 38 • Attention should be given to the communication around this change to avoid the impres-  
39 sion that additional disclosure requirements have been added to the SRSs.

### 40 Elevating guidance on 'Responsibilities' and 'Resources' as recommended methodology (using "should")

41 Espinach asked for the GSSB members' feedback on elevating guidance on 'Responsibilities' and  
42 'Resources' into the Methodology section as recommended methodology (using the instructive  
43 verb "should"). Espinach also asked for the GSSB members' feedback on whether the guidance for  
44 other management approach components (e.g., Policies, Specific actions) should be elevated as well.

### 45 Comments received from the GSSB members

- 46 • The GSSB agreed that guidance on 'Responsibilities' and 'Resources' should be elevated as  
47 recommended methodology.
- 48 • With regard to whether other management approach components (e.g., Policies, Specific  
49 actions) should be elevated as recommended methodology, the GSSB decided to look at  
50 this content in more detail and indicate their preference to the Standards Division within  
51 a week's time.
- 52 • To inform this decision, the Standards Division offered to conduct research on the extent  
53 to which the existing management approach guidance from G4 is used by reporting organ-  
54 izations.
- 55 • In addition, the GSSB made two recommendations regarding grievance mechanisms:
  - 56 ○ Consolidate all grievance mechanisms content within just one section of this stand-  
57 ard
  - 58 ○ Re-work disclosure 301-4 requesting quantitative information about grievances  
59 into a narrative requirement for describing the organization's approach to grievance  
60 mechanism. Conceptually, grievance mechanisms fit within the management  
61 approach. However, a quantitative indicator does not fit and the current indicator  
62 is not considered to be a valid measure of performance in this area. It would be  
63 more valuable to ask organizations to describe the existence, purpose and quality  
64 of the grievance mechanisms instead. The quantitative indicator can be moved to  
65 the Guidance section should organizations wish to use this performance measure.

66 **ACTION ITEMS**

67 **Standards Division**

- 68 • Provide a version of SRS 301: Management Approach 2016 in which the methodology  
69 statements 1.6-1.9 have been included as disclosure requirements.
- 70 • Rephrase disclosure 301-4 in Item 1 on the grievance mechanisms into narrative require-  
71 ments and move the indicator-type requirements to guidance. Consolidate all grievance  
72 mechanisms content within just one section of this standard.
- 73 • Research the extent to which existing management approach guidance is used in G4 re-  
74 ports.

75 **GSSB Members:**

- 76 • Provide feedback on whether other guidance than guidance on ‘Responsibilities’ and ‘Re-  
77 sources’ should be elevated into methodology section as recommendations within 7  
78 days.

79 **SESSION 3 SUMMARY OF ACTIONS AND APPROVALS**

80 The Chair presented this session and enquired whether the GSSB members’ had any additional  
81 comments.

82 One GSSB member asked for clarification regarding the structure of the SRSs as the Methodol-  
83 ogy contains requirements as well as the separate numbering of the disclosure requirements.  
84 Chelsea Reinhardt, Deputy Director Standards Division, informed that the structure including  
85 the sub-headings will be discussed in greater length during the GSSB virtual meeting on 25 Febru-  
86 ary 2016. Buck informed that the unique identifiers for the disclosure requirements are included  
87 to increase the traceability of the disclosures outside the reports as for example when using  
88 XBRL taxonomies.

89 *Meeting materials – 25 February GSSB Virtual meeting*  
90 Reinhardt provided an overview of the meeting materials for the GSSB Virtual meeting on 25  
91 February 2016 of which the GSSB took note.

92 **ACTION ITEMS**

93 **GSSB members**

- 94 • Review Draft of SRS 615 and Draft of SRS 403 with special attention to the use of in-  
95 structive verbs and whether the section sub-headings “Disclosure requirements” and  
96 “Methodology” are necessary.
- 97 • Review the Revised Draft of SRS 201: General Disclosures with special attention to the  
98 key updates based on previous feedback from the GSSB. Feedback is requested on how  
99 the Content Index Section can be made clear and accessible while remaining an efficient  
100 tool for reporters to prepare content indexes.
- 101 • Review the Proposal to Discontinue 4 Aspects and evaluate whether the content should  
102 be relocated or discontinued.

104 **Standards Division**

- 105 • Provide a version of SRS 301: Management Approach 2016 in which the methodology
- 106 statements 1.6-1.9 have been included as disclosure requirements.
- 107 • Rephrase disclosure 301-4 in Item 1 on the grievance mechanisms into narrative require-
- 108 ments and move the indicator-type requirements to guidance. Consolidate all grievance
- 109 mechanisms content within just one section of this standard.
- 110 • Research the extent to which existing management approach guidance is used in G4 re-
- 111 ports.

112 **GSSB Members**

- 113 • Send a written reply to the survey circulated on 9 February 2016 regarding the possible
- 114 review of the “In Accordance” option.
- 115 • Provide feedback on whether other guidance than guidance on ‘Responsibilities’ and ‘Re-
- 116 sources’ should be elevated into methodology section as recommendations within 7
- 117 days.
- 118 • Review Draft of SRS 615 and Draft of SRS 403 with special attention to the use of in-
- 119 structive verbs and whether the section sub-headings “Disclosure requirements” and
- 120 “Methodology” are necessary.
- 121 • Review the Revised Draft of SRS 201: General Disclosures with special attention to the
- 122 key updates based on previous feedback from the GSSB. Feedback is requested on how
- 123 the Content Index Section is kept clear and accessible while remaining an efficient tool
- 124 for reporters to prepare content indexes.
- 125 • Review the Proposal to Discontinue 4 Aspects and evaluate whether the content should
- 126 be relocated or discontinued.

127 **Secretariat**

- 128 • Re-circulate survey related to review of the “In Accordance” options to the GSSB mem-
- 129 bers.