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Item 15 – Transition to GRI Standards

Project Proposal

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Project Transition to GRI Standards

Description As part of the move to become a standard setter, the Global Sustainability Standards Board (GSSB) has decided that the G4 Guidelines need to be transitioned to Sustainability Reporting Standards (GRI Standards). This paper outlines the project proposal.

This document has been prepared by the GRI Standards Division. It is provided as a convenience to observers at meetings of the Global Sustainability Standards Board (GSSB), to assist them in following the Board's discussion. 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.

Transition to GRI Standards

Project Proposal

1. Project purpose

As part of the move to become a standard setter, the Global Sustainability Standards Board (GSSB) has decided that the G4 Guidelines need to be transitioned to Sustainability Reporting Standards (GRI Standards). The transition entails presenting the contents of G4 differently, with necessary amendments, in order to meet the expectations and requirements of a standard.

The transition will focus on the format and presentation of the GRI Standards and on transitioning the existing G4 content into this new format. New content will not be developed. Going forward, the GSSB will no longer issue generations of Guidelines as it has done historically. Instead, it will update the GRI Standards on a continuous basis, as needed, based on public input to the GSSB work program.

The following objectives will be considered during the development of the proposals:

- a format that allows the GRI Standards to be updated independently when the need arises and that facilitates continuous improvement
- making individual elements of G4 easier to find
- preserving the Reporting Principles and the focus on materiality
- minimal disruption of G4 disclosure requirements and their methodologies
- allowing for flexibility in reporting options and formats

In addition, the transition to GRI Standards offers an opportunity to increase their:

- overall user-friendliness
- technical quality and robustness

2. Project description

The project will take place in several phases, likely to feature (or culminate in) a public consultation, following the Due Process Protocol.

The project to transition to GRI Standards described here largely involves structural changes, with the work undertaken by the Standards Division.

The project is likely to result in the identification of additional revision projects, which might require the establishing of Project Working Groups or *ad hoc* Technical Committees, as provided for in the Due Process Protocol.

31 The following activities will be undertaken:

32 Phase 1:

- 33 • Assessing the current structure and user-friendliness of the G4 Guidelines
- 34 • Proposing a new format for the GRI Standards that allows for their continuous
- 35 improvement, including a naming convention and a system for numbering disclosure
- 36 requirements
- 37 • Implementing a set of content revision principles to improve the overall user-friendliness
- 38 and technical quality and robustness of the G4 content. These include:
 - 39 ○ relocating some content, to make it easier to find and improve its usability
 - 40 ○ eliminating unnecessary duplication, to reduce complexity and volume
 - 41 ○ removing unnecessary guidance, which is deemed of little value or unnecessary
 - 42 for correctly applying the GRI Standards, thus shortening texts and helping users
 - 43 focus on relevant information
 - 44 ○ eliminating ambiguities, to improve clarity and ensure the optimal application of
 - 45 the GRI Standards
 - 46 ○ grouping together disclosure requirements that deal with widely-applicable
 - 47 processes
 - 48 ○ updating content that becomes obsolete with the transition to GRI Standards, for
 - 49 example key terms and definitions and the GRI Content Index
- 50 • Developing instructive texts and infographics for how the GRI Standards fit together and
- 51 are used, including new terms and descriptions for key features of the GRI Standards
- 52 • Identifying challenges related to transitioning the G4 contents into the new format, and
- 53 proposing solutions
- 54 • Undertaking an editorial review of the GRI Standards' text
- 55 • Creating an exposure draft of the full set of GRI Standards for public comment
- 56 • Identifying revision projects related to transitioning the G4 content to the GRI Standards
- 57 • Public exposure

58 Phase 2:

- 59 • Analyzing and aggregating public feedback
- 60 • Incorporating public feedback on the new format (*and possibly exposing again*)
- 61 • Assessing additional structural changes needed
- 62 • Incorporating updated and new contents developed in parallel projects, *as needed*
- 63 • Public exposure, *as needed*

64 (Phase 3 – as needed, based on the Due Process Protocol):

- 65 • Analyzing and incorporating public feedback

66 Closing phase:

- 67 • Preparing the entire set of GRI Standards for publication, including layout
- 68 • Publishing final GRI Standards and basis for conclusions

69 *3. Timeline*

70 The timeline of the project, and the specific steps to be taken, will be directed largely by the
71 requirements of the Due Process Protocol, including public feedback.

72 A timeline for Phase I has been created, based on submitting the proposal for a new format to
73 the GSSB by the end of 2015. The GSSB will then take a decision on the need for any further
74 developmental work, and on the start date of the public consultation (proposed to begin during
75 Q1 2016).

76 The GSSB's objective is to issue the initial set of GRI Standards during Q3 2016.