Transition to GRI Standards

Overview of GSSB decisions and Standard Division action items

For GSSB information

Date	1 April 2016
Meeting	5-7 April 2016
Project	Transition to GRI Standards
Description	This paper provides an overview of GSSB decisions and Standard Division action items to date with respect to the Transition to Standards project. This paper also indicates how these decisions and action items have been followed up on.

Decision/Action item	Outcome
MEETING: November 2015	
SESSION: Mock-up of SRS 1 Conceptual Framework	
Develop a proposal for numbering the SRSs that uses a combination of acronyms and Arabic numerals.	Implemented and presented for GSSB review in December 2015.
Submit a near final version of the format for the SRSs for review during the 17 December GSSB Virtual Meeting.	Implemented and presented for GSSB review in December 2015.
Use the verb 'shall' to denote a requirement in the SRSs.	Implemented in all Standards.
Propose a new title for SRS I. A suggestion from the GSSB was 'Foundational Standard'.	Implemented, the final proposed name is 'Foundation' Standard.
Review the presentation of SRS 1, SRS 2 and SRS 3 to strongly signify that these are 'foundational' and should be used prior to using any other SRS.	SRS 1, SRS 2 and SRS 3 (previously the Conceptual Framework, the Content Principles and the Quality Principles) have been combined into one Standard: 'Foundation'.
Consider consolidating definitions that apply globally to the SRSs in the Conceptual Framework.	Definitions of key terms (e.g., that apply globally to the SRSs) have been consolidated in the 'Foundation' Standard (previously the Conceptual Framework).
Consider the GSSB's comments on specific wording. • Replace sustainability topic in the footnote on page 9 with: Economic, Social and Environmental. • Refer to sustainability development instead of sustainability throughout the document (footnote page 5). • Review line 109-110 to assess whether GRI Standard is the singular of SRSs.	Implemented as follows: • Where possible, the Standards Division is using 'economic, environmental, and social' and 'sustainable development' instead of 'sustainability'. • As communicated on the 4 March 2016 email to the GSSB, it is proposed to refer to the collective set of Standards as 'GRI Standards' (instead of 'SRSs'). Each individual Standard – will be referred to using its full name or SRS acronym, i.e., SRS 505: Emissions or 'SRS 505' for short.
SESSION: Mock-up of SRS 2 Content Principles & Mock-up of SRS 3 Quality Principles	
Provide a proposal of SRS 2 that includes relevant content from the process guidance for defining report content. The verbs should be applied carefully and in general this should not be considered as mandatory.	Relevant content from the process guidance for defining report content is now presented in Section 2 ('Using the GRI Standards for sustainability reporting') of the 'Foundation' Standard. The remainder will be presented in a separate 'How-to-Guide'.
Provide a proposal of SRS 3 in which the General Reporting Notes have been included in the text of the SRS when relevant.	Relevant content from the General reporting notes has been included in Section 2 ('Using the GRI Standards for sustainability reporting') of the 'Foundation' Standard.

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GSSB Decision 2015.35 The GSSB agreed to provisionally approve a move from the term Aspect to the term topic. *This decision was not carried unanimously.*	Implemented
SESSION: Mock-up of SRS 4 Reporting Organization	
Replace 'may include' in lines 383 and 408-409 with 'should where applicable'.	This text currently uses 'can' and sits within the Guidance section of the latest 'General disclosures' draft.
Remove examples given within disclosure requirements (bold font).	Implemented is those disclosures where it didn't require significant rewriting or change compared to G4.
Review the numbering of the disclosure requirements (a, b, c). If there is only one requirement, consider removing the (a) numbering.	Not implemented in order to retain the 'a, b, c' numbering from G4. Disclosure identifiers are also important for data technology purposes (e.g., XRBL taxonomy).
Provide a proposal in which the content in lines 378-401 and 402-429 are merged while it is specified that it covers two different subjects.	Implemented.
SESSION: Mock-up of SRS 9-1 Management Approach Narrative & Mock-up of SRS 9-2 Management Approach Indicators	
Develop a proposal that presents a simpler solution to the Management Approach Narrative and Indicators and that takes into account the considerations made by the GSSB.	A simpler solution for the Management approach narrative was developed and presented in January 2016. The Standards Division abandoned the concept of Management approach indicators due to several concerns previously raised by the GSSB, mainly the perception of significantly changing the G4 content and concerns around the quality of these indicators.
SESSION: Mock-up of SRS 11 Local Economic Development	
GSSB Decision 2015.36 The GSSB agreed to make Aspect-specific DMA guidance mandatory for SRS 11 Local Economic Development.	This content forms part of the 'Group II' Standards and will be presented to the GSSB for review at a later stage.
SESSION: Mock-up of SRS 19 Emissions	
GSSB Decision 2015.37 The GSSB agreed to make Aspect-specific DMA guidance mandatory for SRS 19 Emissions.	Based on subsequent discussions with the GSSB, the Aspect-specific DMA guidance for Emissions has been made a reporting recommendation (using 'should').
SESSION: Content Clarification Issues	
GSSB Decision 2015.38 The GSSB agreed that this is a complete list of content clarification issues and the correct prioritization criteria are applied in Agenda item 27 – *Transition to Standards – Content Clarification Issues*.	Due to time constraints, the Standards Division has not been able to implement all content clarification issues under the Priority II category.

Decision/Action item	Outcome
MEETING: December 2015	
SESSION: Approval of proposed format for the group of SRSs which elicit disclosures about the reporting entity and Session 3 Transition to SRSs – Approval of proposed format for the topic-specific SRSs	
Consider reviewing the use of 'sustainability' and 'sustainability information'.	Where possible, the Standards Division is using 'economic, environmental and social' and 'sustainable development' instead of 'sustainability'.
Use the term reporting organization instead of reporting entity	Implemented.
Revise the use of sustainable development/sustainability	Where possible, the Standards Division is using 'sustainable development' instead of 'sustainability'. A new Foreword in the 'Foundation' Standard now explains the relationship between sustainable development and sustainability reporting.
Include the feedback received from the GSSB members on the group of SRSs about the reporting entity and the topic SRSs and provide updated proposals to the GSSB members.	Implemented. Updated versions were presented to the GSSB in January 2016 for review and sign-off.
SESSION: Approval of system for numbering the SRSs.	
Include the feedback received from the GSSB members on the proposal for numbering the SRSs and provide an updated proposal to the GSSB members.	Implemented. An updated proposal was presented to the GSSB in January 2016 for review. This was highlighted as a change in the 'summary of changes' in the documents sent to the GSSB on the 21 January 2016 with a request for any feedback during the call on 4 Feb 2016. As no concerns were raised about the numbering system the Standards Division moved forward with this approach.
SESSION: Approval of proposed new locations for G4 disclosures G4-11 and G4-PR6, and parts of G4-10.	
Include the feedback received from the GSSB members on the proposals for a new location for G4-disclosures G4-10, G4-11, and G4-PR6 and circulate an updated proposal to the GSSB members in a future meeting.	Disclosures G4-10 and G4-11 were discussed by the GSSB in subsequent meetings. The decision on G4-10 was deferred until the work of the Employee/worker ad-hoc Technical Committee. Guidance clarifying the intention of G4-11 was developed and presented to the GSSB on 22 March 2016 for review and sing-off. The Standards Division followed up offline with GSSB members who raised concerns regarding the proposal for G4-PR6 individually. A proposal has been submitted to the GSSB on 22 March 2016 for review and sing-off. One GSSB member strongly

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	recommends retaining Indicator G4-PR6 within the Marketing communications Standard.

MEETING: 4 February 2016

SESSION: Review and approve templates for topic-specific SRSs and General disclosures

Decision/Action item	Outcome
Update the next version of SRSs to ensure that all 'should' and 'shall' statements under Methodology are included in the same section but grouped separately, with 'shall' statements first.	Following subsequent discussions with the GSSB, the latest versions of the Standards group content under the following headings: • Reporting requirements (using 'shall') • Reporting recommendations (using 'should') • Guidance (using 'can') These include a mix of 'what information to report' and 'how to compile this information'.
In general, the Standards Division will transfer the existing topic-specific DMA content into guidance text in the new SRSs. However, the Standards Division will highlight for GSSB review any specific cases where topic-specific DMA guidance might need to be included as a 'should' or 'shall' statements, rather than in guidance	Approach implemented.

SESSION: Review and discuss draft SRS 101: Foundation Standard

Decision/Action item	Outcome
Consult each GSSB member via email about whether a separate review of In Accordance criteria should be carried out as part of the Transition to Standards project	A survey was carried out for this purpose in February 2016.
Standards Division to update the draft Foundation Standard to require that all Reporting Principles are applied, and to include the content from indicator G4-18	The Reporting Principles are now required to be applied in order to make a claim that the report has been prepared in accordance with the GRI Standards. In a later GSSB meeting, it was decided to retain former G4-18 in the *SRS: General Disclosures* (see the Meeting 25 February 2016 section later in this document).

MEETING: 11 February 2016

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

SESSION: Draft management approach

Provide a version of SRS 301: Management Approach 2016 in which the methodology statements 1.6-1.9 have been included as disclosure requirements.	1.6, 1.8 and 1.9 have been included as reporting requirements in the latest version of this Standard, with some amendments to make them fit for purpose. 1.7 has been

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	included as Guidance for the reasons outlined next. While the Standards Division implemented all GSSB recommendations made during this meeting in an interim version of this Standard, when all these changes were made together, the final outcome appeared significantly more complicated than the simple and concise DMA section in G4. Therefore, to reduce the perception of major content changes, and to keep the Management approach requirements clear, the Standards Division recommended retaining certain contents as Guidance (see also sections below).
Rephrase disclosure 301-4 in Item 1 on the grievance mechanisms into narrative requirements and move the indicator-type requirements to guidance.	The GSSB had recommended replacing the quantitative measure about grievances with a narrative requirement for describing the grievance mechanisms' purpose and quality. The latest version of this Standard does include a requirement to describe grievance mechanisms where they exist for a material topic. However, the more detailed description of the purpose and quality of the mechanism has been developed as Guidance, for the reasons outlined earlier.
Consolidate all grievance mechanisms content within just one section of this standard.	Implemented. Presented to the GSSB on 22 March 2016 for review.
Research the extent to which existing management approach guidance is used in G4 reports.	Implemented. Presented to the GSSB on 22 March 2016 for review.
MEETING: 25 February 2016	
SESSION: SRSs: Public Policy and Indirect Economic Impacts	
Delete methodology item 2.2.2 in Disclosure 615-1.	Implemented.
Change Aspect-specific guidance in Agenda items 2 – *Draft SRS 615: Public Policy* (lines 93-96) and 3 *Draft SRS 403: Indirect Economic Impacts* to should-statements.	Implemented.
Review the definitions of political contributions and political causes in SRS 615: *Public Policy* to ensure clarity.	These definitions are included in the GRI Standards Glossary submitted to the GSSB on 22 March 2016 for review and sign-off.
Create mock-ups that present different solutions to the use of sub-headings and share with GSSB immediately after the meeting.	Implemented. Presented to the GSSB on 4 March 2016 for an offline review.
Implement suggestions for minor changes received from individual GSSB members.	Implemented.

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Decision/Action item	Outcome
SESSION: General Disclosures	
Clarify the purpose of Disclosure 201-20 on collective bargaining.	Implemented.
Change General Disclosure 201-9, methodology item 1.13 to a shall-statement, combined with the disclosure requirement.	Implemented.
Explore possibility of replacing terminology "primary activities" with "core activities" in General Disclosure 201-9, and adding "core activities" to Disclosure 201-2.	Implemented.
Change General Disclosure 201-13, methodology item 1.10 to a should-statement and explore option of requiring organizations only to provide a list of the main memberships at the organizational level.	Implemented.
Retain former G4-18 in the *SRS: General Disclosures*.	Implemented.
Explore options for the Content Index that indicates minimum disclosure requirements and allows reporting organizations flexibility on format.	Implemented.
SESSION: Proposal to Discontinue 4 Aspects	
Implement changes to Overall and Transport as outlined in Agenda item 5 – *Proposal to discontinue 4 Aspects*.	Implemented.
Consult with individual GSSB members to relocate content in the Investment and Products and Services Aspects, specifically for Indicators G4-HR1, G4-HR2 and G4-EN27.	Implemented. One member disagrees with the proposals for Products and Services and Investment (G4-HR1), and this has been recorded in the 22 March 2016 meeting materials.
MEETING: 3 March 2016	
Revised Foundation Standard	
Look into setting up on online repository for draft documents that can be accessed by GSSB members.	Standards Division has explored this with the governance team and for the time being suggests that maintaining all meeting documents, papers, and minutes on the GSSB website would be the most practical interim solution.
Update wording around the 'Effective date' to clarify that earlier adoption is allowed/ encouraged.	Implemented for all Standards.
Re-position the Reporting Principles to become the first section in the Foundation standard	Implemented.
Consolidate a list of all shall statements that appear in the methodology section of SRSs under review.	To be presented at the 5-7 April 2016 in-person meeting of the GSSB.

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Include text within the Foundation standard that explicitly states that all methodology requirements (shall statements) must be followed in order to make an in accordance claim.	Implemented.
Include text in the Foundation standard that makes it more clear the SRSs are only to be used and referenced in line with the three claim options described.	Implemented.
Scope and nature of consultation feedback	
Include comments on "can" statements during the public consultation.	Implemented – questionnaire was updated.
Schedule a session with interested GSSB members to preview the Consultation platform within two weeks.	Implemented.