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Summary 3-5 November 2015 in-person meeting
Meeting summary

Approved by the GSSB on 5 April 2016

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Participants

Present:

Name	Constituency
David Russell	Business
Daniel Ingram (3 November)	Investment Institution
Daniel Taillant	Civil Society Organization
Dwight Justice	Labor
Eric Hespeneide (Chairman)	
Hidemi Tomita	Business
Judy Kuszewski	Mediating Institution
Jürgen Buxbaum	Labor
Kirsten Margrethe Hovi	Business
Michael Nugent (Vice-Chair)	Mediating Institution
Robin Edme (3-4 November)	Mediating Institution
Simeon Cheng	Business
Stiaan Wandrag	Business
Sulema Pioli	Mediating Institution
Vadakepatth Nandkumar	Mediating Institution

Apologies:

Name	Designation
Daniel Ingram (4-5 November)	Investment Institution
Robin Edme (5 November)	Mediating Institution

In attendance:

Name	Designation
Bastian Buck	Director, Standards Division
Jack Boulter	Technical Writer
Katja Kriege	Manager Reporting Standard
Laura Espinach	Manager Reporting Standard
Maike Fleur	Senior Strategy Advisor
Tamara Bergkamp	Manager Reporting Standard
Rashmi van de Loenhorst	Director, Marketing and Communications
Rumyana Taneva	Governance Relations Intern (minutes)
Tina Nybo Jensen	Governance Relations Coordinator (minutes)

List of abbreviations

GSSB	Global Sustainability Standards Board	SDGs	Sustainable Development Goals
PWG	Project Working Group	SRSs	Sustainability Reporting Standards

1 Session 1.6: Introduction to the GSSB

2 Eric Hespeneide, Chairman (henceforth “The Chair”) of the Global Sustainability Standards
3 Board (GSSB), welcomed the members of the GSSB and public to this inaugural public meeting of
4 the GSSB from the 3-5 November 2015.

5 The Chair provided an overview of GRI’s governance structure and the role of the GSSB.
6 Present GSSB members introduced themselves and the Chair presented the agenda for this
7 meeting.

8 Session 1.7: Work Program GSSB July 2015 - June 9 2016

10 Bastian Buck, Director Standards, presented this session asked for the GSSB’s approval on
11 Agenda item 14 – *Work Program GSSB July 2015 - June 2016*. This Agenda item was circulated
12 prior to the meeting and taken as read.

13 DECISIONS

14 **GSSB Decision 2015.31** The GSSB resolved to approve Agenda tem 14 – *Work Program GSSB*
15 *July 2015 – June 2016*.

16 Session 1.8: Project Proposals

17 Laura Espinach, Manager Reporting Standards, and Katja Kriege, Manager Reporting Standards,
18 presented an update on the Project Proposals. Agenda items 15, 16, and 17 were circulated prior
19 to the meeting and taken as read.
20

21 *Agenda item 15 – Project Proposal ‘Transition to Standards’*

22 GSSB members provided specific comments to the language of the text.
23

24 *Agenda item 16 – Project Proposal ‘Revision Occupational Health and Safety Contents’*

25 The GSSB recommended the Standards Division to consider gender balance when appointing the
26 PWG.

27

28 *Agenda item 17 – Project Proposal ‘Revision Employee/Worker Terminology’*

29 GSSB members provided specific comments to the language of the text.

30 **ACTION ITEMS**

31 **Standards Division:**

- 32 • Consider the gender balance when appointing PWG’s for Project Proposal ‘Revision
33 Occupational Health and Safety (OHS) Contents.

34 **DECISIONS**

35 **GSSB Decision 2015.32** The GSSB resolved to approve Agenda item 15 – *Transition to*
36 *Standards project proposal.*

37 **GSSB Decision 2015.33** The GSSB resolved to provisionally approve Agenda item 16 – *Project*
38 *Proposal Revision Occupational health and Safety.*

39 **GSSB Decision 2015.34** The GSSB resolved to provisionally approve Agenda item 17 – *Project*
40 *Proposal Revision Employee/Worker Terminology.*

41 **Session 2.3: Transition to Standards – Progress** 42 **Update**

43 Laura Espinach, Manager Reporting Standards, presented a Transition to Standards Progress
44 Update. Espinach presented the six groups of proposals under development and explained the
45 next steps for the proposal. Agenda item 18 – was circulated prior to the meeting and taken as
46 read.

47 The GSSB discussed two options for numbering the SRSs.

48 The GSSB agreed on a combination of acronyms and Arabic numerals and asked for a proposal
49 to be developed following this approach.

50 **ACTION ITEMS**

51 **Standards Division:**

- 52 • Develop a proposal for numbering the SRSs that uses a combination of acronyms and
53 Arabic numerals.
- 54 • Submit a near final version of the format for the SRSs for review during the 17
55 December GSSB Virtual Meeting.

56 Session 2.4: Transition to Standards - Mock-up of SRS 57 I Conceptual Framework

58 Jack Boulter, Technical Writer, provided an update on the Transition to Standards – Mock-up of
59 SRS I. Agenda item 19 – *Transition to GRI Standards - Mock-up of Sustainability Reporting Standard I*
60 *Conceptual Framework* was circulated prior to the meeting and considered as read. Boulter asked
61 for the GSSB’s input on the appropriateness and completeness of the proposed content.

62

63 GSSB members discussed several items including:

- 64 • The use of the verb ‘shall’ in addition to the other verbs proposed.
- 65 • The naming of this SRS and the potential consolidation of SRS 1, 2 and 3 into one
66 standard.
- 67 • Consolidating definitions
- 68 • And other wording suggestions.

69

70 Agreement on the above-mentioned discussions are reflected in the Action items for this
71 session.

72 ACTION ITEMS

73 Standards Division:

- 74 • Use the verb ‘shall’ to denote a requirement in the SRSs.
- 75 • Propose a new title for SRS I. A suggestion from the GSSB was ‘Foundational Standard’.
- 76 • Review the presentation of SRS 1, SRS 2 and SRS 3 to strongly signify that these are
77 ‘foundational’ and should be used prior to using any other SRS.
- 78 • Consider consolidating definitions that apply globally to the SRSs in the Conceptual
79 Framework.
- 80 • Consider the GSSB’s comments on specific wording.

81 Session 2.5: Transition to Standards – Mock-up of SRS 82 2 Content Principles & Mock-up of SRS 3 Quality 83 Principles

84 Laura Espinach, Manager Reporting Standards, presented this session. Agenda items 20 –
85 Transition to GRI Standards - Mock-up of Sustainability Reporting Standard 2 Content Principles
86 and 21 – Transition to GRI Standards – Mock-up of Sustainability Reporting Standard 3 Quality
87 Principles were circulated prior to the meeting and taken as read. Espinach presented an update
88 on the work and asked GSSB for their feedback on the content and decisions.

89 *Agenda item 20*

90 GSSB members discussed the content and whether or not to include it in SRS 2. In general this
91 should be considered as optional and if included in the SRS shortened remarkably and the verbs
92 in lines 74-77, including shall, should be applied carefully. The GSSB also discussed whether the
93 term Aspect can be replaced with the term topic.

94 *Agenda item 21*

95 The GSSB asked the Standards Division to prepare a proposal in which the relevant content from
96 the General Reporting Notes is included in the text of SRS 3.

97 **ACTION ITEMS**

98 **Standards Division:**

- 99 • Provide a proposal of SRS 2 that includes relevant content from the process guidance for
100 defining report content. The verbs should be applied carefully and in general this should
101 not be considered as mandatory.
- 102 • Provide a proposal of SRS 3 in which the General Reporting Notes have been included in
103 the text of the SRS when relevant.

104 **DECISIONS**

105 **GSSB Decision 2015.35** The GSSB agreed to provisionally approve a move from the term
106 Aspect to the term topic.

107 *This decision was not carried unanimously.*

108 **Session 2.7: Transition to Standards – Mock-up of SRS** 109 **4 Reporting Organization**

110 Laura Espinach, Manager Reporting Standards, presented this session. Agenda item 22 – *Transition*
111 *to Standards Mock-up of SRS 4 Reporting Organization* was circulated prior to the meeting and
112 taken as read. Espinach presented an overview of the work on this Standard. The GSSB was then
113 asked to provide feedback and decisions on key questions.

114 *Agenda item 22*

115 The GSSB discussed the implications of the specific wording and asked the Standards Division to
116 provide a proposal in which their concerns are addressed. These are reflected in the Action
117 items for this session.

118 **ACTION ITEMS**

119 **Standards Division:**

- 120 • Replace 'may include' in lines 383 and 408-409 with 'should where applicable'.
- 121 • Remove examples given within disclosure requirements (bold font).
- 122 • Review the numbering of the disclosure requirements (a, b, c). If there is only one
123 requirement, consider removing the (a) numbering.
- 124 • Provide a proposal in which the content in lines 378-401 and 402-429 are merged while
125 it is specified that it covers two different subjects.

126 **Session 2.8: Mock-up of SRS 9-1 Management**
127 **Approach Narrative & Mock-up of SRS 9-2**
128 **Management Approach Indicators**

129 Laura Espinach, Manager Reporting Standards, presented this session. Agenda items 23 –
130 *Transition to Standards Mock-up of SRS 9-1 Management Approach Narrative* and 24 – *SRS 9-2*
131 *Management Approach Indicators* were circulated prior to the meeting and considered as read.
132 Espinach provided an overview of the format and minor changes implemented as per the content
133 revision principles. Espinach asked the GSSB whether the proposals for SRS 9-1 and SRS 9-2 are
134 viable in terms of the conceptual fit of the content and the amount of content and requirements
135 for the users.

136 GSSB members discussed:

- 137 • Whether the division of the items might add a reporting burden.
- 138 • Whether the indicators in Item 24 are appropriate proxies for measuring the extent of
139 the management approach outlined in Item 23.
- 140 • Whether to make the G4 Aspect-specific DMA content identified as being widely
141 applicable mandatory or optional for the material Aspects.

142 The GSSB asked the Standards Division to investigate how to simplify this and provided some
143 suggestion during the meeting for consideration.

144 **ACTION ITEMS**

145 **Standards Division:**

- 146 • Develop a proposal that presents a simpler solution to the Management Approach
147 Narrative and Indicators and that takes into account the considerations made by the
148 GSSB.

149 **Session 2.9: Transition to Standards –Mock-up of SRS**
150 **II Local Economic Development**

151 Laura Espinach, Manager Reporting Standards, presented an overview of Agenda item 25 –
152 *Transition to Standards Mock-up of SRS II Local Economic Development*. Espinach asked the GSSB to
153 decide whether the Aspect-specific DMA guidance should be mandatory or optional for this SRS.

154 The GSSB discussed the importance that items in lines 155-212 within Agenda item 25 are not
155 considered as an exhaustive list.

156 **DECISIONS**

157 **GSSB Decision 2015.36** The GSSB agreed to make Aspect-specific DMA guidance mandatory
158 for SRS II Local Economic Development.

159 Session 2.10: Transition to Standards – Mock-up of 160 SRS 19 Emissions

161 Laura Espinach, Manager Reporting Standards, presented an overview of the work completed on
162 of Agenda item 26 – *Transition to Standards Mock-up of SRS 19 Emissions*. Espinach asked the
163 GSSB to decide whether the Aspect-specific DMA guidance should be mandatory or optional for
164 this SRS.

165 DECISIONS

166 **GSSB Decision 2015.37** The GSSB agreed to make Aspect-specific DMA guidance mandatory
167 for SRS 19 Emissions.

168 Session 3.3: Update on Credibility and Trust Events

169 Maaïke Fleur, Senior Strategy Advisor, presented an update on the Credibility and Trust Events
170 held in Taipei, Beijing, Mumbai, Amsterdam and New York and that the key conclusions from
171 these events would be used in a position paper.

172 ACTION ITEMS

173 Standards Division:

- 174 • Provide the GSSB an early and complete draft of the position paper ensuring that the
175 GSSB has sufficient time for review.

176 Session 3.4: Update on Sustainable Development 177 Goals

178 Bastian Buck, Director Standards Division, presented an update on the SDG's and GRI's activities
179 to date.

180 Decisions & Action Items

181 DECISIONS

182

183 **GSSB Decision 2015.31** The GSSB resolved to approve Agenda tem 14 – *Work Program GSSB*
184 *July 2015 – June 2016*.

185 **GSSB Decision 2015.32** The GSSB resolved to approve Agenda item 15 – *Transition to*
186 *Standards project proposal*.

187 **GSSB Decision 2015.33** The GSSB resolved to provisionally approve Agenda item 16 – *Project*
188 *Proposal Revision Occupational health and Safety.*

189 **GSSB Decision 2015.34** The GSSB resolved to provisionally approve Agenda item 17 – *Project*
190 *Proposal Revision Employee/Worker Terminology.*

191 **GSSB Decision 2015.35** The GSSB agreed to provisionally approve a move from the term
192 Aspect to the term topic.

193 **GSSB Decision 2015.36** The GSSB agreed to make Aspect-specific DMA guidance mandatory
194 for SRS 11 Local Economic Development.

195 **GSSB Decision 2015.37** The GSSB agreed to make Aspect-specific DMA guidance mandatory
196 for SRS 19 Emissions.

197 **ACTION ITEMS**

198

199 **Standards Division:**

200

201 *Session 1.8 Project Proposals*

- 202 • Consider the gender balance when appointing PWG's for Project Proposal 'Revision
203 *Occupational Health and Safety (OHS) Contents*'

204 *Session 2.3: Transition to Standards – Progress Update*

- 205 • Provide a proposal outlining the different options for combination of acronyms and
206 Arabic numerals for numbering the Standards.
- 207 • Submit a near final version of the SRSs for review during the 17 December GSSB Virtual
208 Meeting.

209 *Session 2.4 Transition to Standards - Mock-up of SRS 1 Conceptual Framework*

- 210 • Include the verb "shall" in the SRSs.
- 211 • Propose a new name for SRSs a suggestion from the GSSB was 'Foundational Standard'.
- 212 • Replace sustainability topic in the footnote on page 9 with: Economic, Social and
213 Environmental.
- 214 • Refer to sustainability development instead of sustainability throughout the document
215 (footnote page 5).
- 216 • Review line 109-110 to assess whether GRI Standard is the singular of SRSs.

217 *Session 2.5 Transition to Standards – Mock-up of SRS 2 Content Principles & Mock-up of SRS 3 Quality* 218 *Principles*

- 219 • Provide a proposal of SRS 2 including a shorten version of the process guidance for
220 defining report content. The verb-methodology should be applied carefully and in general
221 this should not be considered as mandatory.
- 222 • Provide a proposal of SRS 3 in which the General Reporting Notes have been included in
223 the text of the SRS when relevant.

224 *Session 2.7 Transition to Standards – Mock-up of SRS 4 Reporting Organization*

- 225 • Replace 'may include' in lines 383 and 408-409 with 'should where applicable'.
- 226 • Remove the examples from lines 379-381 and 403-406
- 227 • Remove the 'a' from lines 379 and 403 as there are no 'b'.
- 228 • Provide a proposal in which the content in lines 378-401 and 402-429 are merged while
229 it is specified that it covers two different subjects.

230 *Session 2.8 Mock-up of SRS 9-1 Management Approach Narrative & Mock-up of SRS 9-2 Management*
231 *Approach Indicators*

- 232 • Develop a proposal that presents a simpler solution to the Management Approach
233 Narrative and Indicators and that takes into account the considerations made by the
234 GSSB.

235 *Session 3.3 Credibility and Trust Events*

- 236 • Provide the GSSB an early and complete draft of the position paper ensuring that the
237 GSSB has sufficient time for review.

238 List of private sessions

239 The following private meeting sessions were held during the meeting. Private sessions are held
240 for background briefing and administrative matters. No formal decisions are made during these
241 sessions.

242 Session 1.1-1.5, 1.9, 2.1,2.2, 2.6, 2.11, 3.1, 3.2, 3.5, 3.6 covering topics:

243

- 244 • Technical setup sessions
- 245 • Governance update
- 246 • Standards Division update
- 247 • Any other business