



**GSSB** Global  
Sustainability  
Standards Board

# Global Sustainability Standards Board (GSSB) Activity Report, November 2015 - December 2016

## The Global Sustainability Standards Board

The Global Sustainability Standards Board (GSSB) has sole responsibility for setting the first globally accepted standards for sustainability reporting – the GRI Sustainability Reporting Standards.

Established as an independent operating entity under the auspices of GRI, the GSSB is formed of 15 members representing a range of expertise and multi-stakeholder perspectives on sustainability reporting. The GSSB operates under the GSSB Terms of Reference to oversee the development of the GRI Standards according to a formally defined due process.

### Overview of GSSB activities, November 2015 to December 2016

In its first 14 months of public meetings, the GSSB initiated and completed a transition of GRI's G4 Guidelines to GRI Sustainability Reporting Standards. This work was conducted according to the [GSSB Due Process Protocol](#), the application of which was overseen by the [Due Process Oversight Committee](#).

The board convened for four in-person meetings and ten virtual meetings, overseeing the work of GRI's Standards Division to transition the content of G4 into the new structure.

For each Standard, the GSSB oversaw the development of an exposure draft, approving it for public comment; considered stakeholder feedback and any need for re-exposure, and responded to the feedback; approved and published the final Standard; and subsequently reported on its adherence to due process. GSSB members also represented at stakeholder events, and provided support when the Standards were launched.

Concurrently, the GSSB oversaw a technical working group that reviewed and updated the use of the [terms 'employee' and 'worker'](#) in the Standards; reviewed the outcomes of a series of events on credibility and trust; and advised on linkage documents to connect GRI materials with other sustainability frameworks, including the UN Sustainable Development Goals (SDGs).

The GSSB also formulated its future strategy, developing the [GSSB Work Plan 2017-2019](#), which will guide its priorities for the coming years.

# Timeline of meetings and activities

Orange = in-person meeting

Blue = virtual meeting

Click on the date to download the agenda

## Q4 2015

3-5 November

The GSSB laid the groundwork for the Transition to Standards project and associated efforts.

- Reviewed the previous Work Program for GSSB activities (July 2015-June 2016)
- Reviewed and accepted the proposals for the Transition to Standards and Employee/Worker Terminology projects, as well as a proposal to revise content on occupational health and safety
- Reviewed mock-ups of the new GRI Standards and gave feedback to the Standards Division on structure, language and the placing of content
- Reviewed the results of credibility and trust events held worldwide in September 2015
- Gave technical input into mapping tools linking the G4 Guidelines with the UN SDGs

## Q1 2016

4 February

11 February

25 February

3 March

The GSSB discussed the proposed structure and content of the first set of draft GRI Standards scheduled to be exposed for public comment.

- Reviewed proposed templates for the set of Standards
- Reviewed and amended the drafts of the *Foundation* and *Management Approach* Standards
- Reviewed and amended draft topic-specific Standards, intended for first round of public consultation
- Helped to approve the format and questions for the public consultation

## Q2 2016

5-7 April

16-17 May

23 June

The GSSB reviewed and approved two sets of draft GRI Standards to be posted online for public comment. This included revisions of these Standards' Glossary terms and use of employee/worker terminology. Some members represented the GSSB at stakeholder workshops, held in 12 countries worldwide. The GSSB also evaluated and planned its future three-year Work Program, and began assessing the first stakeholder feedback on the Standards.

- Reviewed and approved the first round of draft Standards for public comment – the three universal Standards and one topic Standard from each of the economic, social and environmental series. These were hosted on the public consultation platform from 16 April to 17 July
- Reviewed the second set of draft Standards for public comment – all remaining topic-specific Standards – which were then posted online from 3 June to 17 July
- Published draft Work Program for 2017-2019, for a 90-day public consultation
- Reviewed initial stakeholder feedback on the first set of exposure drafts of the Standards

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## Q3 2016

21 July

4 August

30-31 August

The GSSB discussed stakeholders' comments about the draft GRI Standards, with this feedback informing the final versions; and developed its draft Work Program, intended to guide work priorities.

At the August meeting, the board reviewed the [final versions of all GRI Standards](#) and approved them for publication.

- Assessed and responded to feedback from the public consultation period
- Had follow-up discussions on public feedback and how to address it in the final drafts of the Standards; including on the subject of the topic Boundary
- Approved the Basis for Conclusions document, summarizing the main themes of the public feedback and how the GSSB responded to them
- Prepared the final [Due Process Adherence Report](#) for submission to the DPOC

## Q4 2016

27 October

23 November

15 December

GSSB members supported GRI and the Standards Division with the launch of the GRI Standards; discussed and finalized a work program; reviewed and responded to the first technical questions about the Standards; and reviewed proposals to start updating topic-specific Standards.

- Discussed all public comments on the draft Work Program, and then finalized the [GSSB Work Program 2017-2019](#)
- Determined priority Standards for review in 2017, based on stakeholder feedback and consideration of national and international developments
- Self-evaluated the GSSB and reviewed its upcoming rotation system
- Reviewed the project proposals to update *GRI 403: Occupational Health and Safety* and *GRI 303: Water*
- Discussed incoming technical questions on the Standards, formulating responses and updating FAQ resources

### GSSB members and their constituencies during this period were:

- Eric Hespenheide (*Chair, then became Interim CEO of GRI*)
- Michael Nugent (*Vice Chair, then became Chair*)
- Jürgen Buxbaum • *Labor*
- Simeon Cheng • *Business*
- Robin Edme • *Mediating Institution*
- Kirsten Margrethe Hovi • *Business*
- Daniel Ingram • *Investment Institution*
- Dwight Justice • *Labor*
- Judy Kuszewski • *Mediating Institution*
- Vadakepatth Nandkumar • *Mediating Institution*
- Sulema Pioli • *Mediating Institution*
- David Russell • *Business*
- Daniel Taillant • *Civil Society Organization*
- Hidemi Tomita • *Business*
- Stiaan Wandrag • *Business*

All public meeting materials – including agendas, agenda items and recordings – can be accessed from the [GSSB meeting page](#). Questions can be sent to [standards@globalreporting.org](mailto:standards@globalreporting.org).