Summary 23 November 2016 meeting
Meeting summary – Draft_v1: pending GSSB approval

Table of Contents

Participants .................................................................................................................................................. 2
List of abbreviations ............................................................................................................................... 2
Meeting summary ..................................................................................................................................... 3
Session 1: Welcome and approval of previous meeting summary ............................................................. 3
Session 2: Update from Interim CE ........................................................................................................ 3
Session 3: Project Proposal on Occupational Health and Safety ............................................................... 4
Session 4: Update on Standards-related queries ...................................................................................... 5
Session 5: Any Other Business ............................................................................................................... 5
Decisions and Action Items ..................................................................................................................... 6
Participants

Present:

<table>
<thead>
<tr>
<th>Name</th>
<th>Constituency</th>
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<tbody>
<tr>
<td>Daniel Taillant</td>
<td>Civil Society Organization</td>
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<tr>
<td>David Russell</td>
<td>Business</td>
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<tr>
<td>Dwight Justice</td>
<td>Labor</td>
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<td>Hidemi Tomita</td>
<td>Business</td>
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<td>Judy Kuszewski</td>
<td>Mediating Institution</td>
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<td>Jürgen Buxbaum</td>
<td>Labor</td>
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<td>Kirsten Margrethe Hovi</td>
<td>Business</td>
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<tr>
<td>Michael Nugent (Vice-Chair)</td>
<td>(Mediating Institution)</td>
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<td>Robin Edme</td>
<td>Mediating Institution</td>
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<tr>
<td>Stiaan Wandrag</td>
<td>Business</td>
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<tr>
<td>Vadakepatth Nandkumar</td>
<td>Mediating Institution</td>
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<tr>
<td>Simeon Cheng</td>
<td>Business</td>
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<td>Sulema Pioli</td>
<td>Mediating Institution</td>
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Apologies:

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<thead>
<tr>
<th>Name</th>
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<tr>
<td>Daniel Ingram</td>
<td>Investment Institution</td>
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In attendance:

<table>
<thead>
<tr>
<th>Name</th>
<th>Designation</th>
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<tbody>
<tr>
<td>Eric Hespenheide</td>
<td>Interim Chief Executive</td>
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<tr>
<td>Chelsea Reinhardt</td>
<td>Deputy Director, Standards Division</td>
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<tr>
<td>Laura Espinach</td>
<td>Manager, Standards Division</td>
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<tr>
<td>Pamela Carpio</td>
<td>Senior Coordinator, Governance Relations</td>
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List of abbreviations

<table>
<thead>
<tr>
<th>Board</th>
<th>Board of Directors</th>
<th>ICE</th>
<th>Interim Chief Executive</th>
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<tr>
<td>CE</td>
<td>Chief Executive</td>
<td>OHS</td>
<td>Occupational health and safety</td>
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<td>DPP</td>
<td>Due Process Protocol</td>
<td>PCP</td>
<td>Public comment period</td>
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<tr>
<td>GRI</td>
<td>Global Reporting Initiative</td>
<td>PRI</td>
<td>Principles for Responsible Investment</td>
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<tr>
<td>GSSB</td>
<td>Global Sustainability Standards Board</td>
<td>PWG</td>
<td>Project working group</td>
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### Meeting summary

1. Please see a list of decision and action items deriving from the meeting on pp.6-7.

### Session 1: Welcome and approval of previous meeting summary

- Michael Nugent, the GSSB Vice-Chair (henceforth, “the Vice-Chair”) welcomed everyone to the meeting and presented an overview of the meeting agenda. He further moved for the approval of Item 01 – Summary 27 October GSSB meeting.

- The GSSB unanimously approved the meeting summary with no further changes.

### Session 2: Update from Interim CE

- The GSSB received a presentation from Eric Hespenheide, GRI Interim Chief Executive.

- Hespenheide informed that the Standards launch events and (social) media coverage of the Standards were still going well and that 20 launch events between January and May 2017 will follow the series of events for 2016.

- He provided an update about the renewed membership of the Board and SC as of January 2017 as well as of the SC R&P which now reflect the improved interaction between the SC, Board, GSSB and the Secretariat. He also informed that the search for a new CE was in its final stage and that GRI is likely to make an announcement regarding the permanent CE by the end of the current year.

- Finally, he mentioned projects led by the Secretariat, namely the UNGC, PRI and GRI partnership focusing on SDGs as well as the SECO grant related activities focusing on SMEs, as they will most likely lead to input for the GSSB work agenda by mid-2017.

### INPUT FROM GSSB MEMBERS

- One GSSB member enquired about the ICE’s involvement with GRI once a new CE was to be appointed. Hespenheide responded to expect to pursue his engagement although in which capacity needed to be determined by new CE and the timing.

- One GSSB member asked about the issue of conciliating what is being reported by companies and by governments to the UNGC in the context of the SDGs. Hespenheide clarified that GRI is
involved at national levels and engaged with the UN Statistical department about how to address this issue.

The GSSB thanked Eric Hespenheide for his contribution to GRI and recent leadership.

**Session 3: Project Proposal on Occupational Health and Safety**

Chelsea Reinhardt, Deputy Director SD, GRI, presented [Item 02 - Project Proposal: Review of GRI 403: Occupational Health and Safety](#) which is an update of the proposal previously reviewed and approved by the GSSB in November 2015. Brought back for comment and approval under the current GSSB public proceedings, this proposal has been updated to align with the new structure and requirements of the GRI Standards. A timeline displaying important milestones for Phase 1 review of the Standards was also presented while it was also clarified that this did not exclude initiating the review of Phase 2 Standards as indicated in the [GSSB Work Program](#).

Reinhardt reminded GSSB members of the [DPP requirement on Project Commencement (par.6)](#) and [Development of Proposed Standards and Formation of Project Working Groups (par.7-8)](#). She further informed that PWG ToR were currently under development and would be circulated to the GSSB sponsors for approval.

The GSSB discussed:

- That although the concept of wellness should be included in the scoping discussions regarding OHS disclosures, it is a debatable concept and does not entirely coincide with OHS. This is to be reflected in the PWG briefing package currently under development.
- Opportunities to find greater efficiencies in the process for revising and updating Standards. The SD was encouraged to ensure that PWG membership for both OHS and Water issues could be approved for the March in-person GSSB meeting and to investigate the possibility to shorten the PCP.
- That the complexity of the issues for review could have implications on the capacity to ensure the right representation and expertise on the PWGs and demand a more flexible timeline. Importance was attributed to the need for enabling balanced viewpoints on PWGs and high-quality output.
- That the list of organizations to engage with in relation to the OHS project should include trade unions as well as industry representatives holding this expertise.
- That the need to start the review of Human Rights related disclosures (Phase 2) was still pressing and outreach to the UN Working Group on Business and Human rights was suggested. Due to the preparation needed before undertaking this project it was however understood that SD would follow the course of the GSSB Work Program, and that the GSSB in-person meeting in March 2017 would include in-depth discussion on the scope of these reviews.

The GSSB further agreed to [Item 02 - Project Proposal: Review of GRI 403: Occupational Health and Safety](#).
Session 4: Update on Standards-related queries

Reinhardt exposed and sought advice of the GSSB on two issues that had been raised by users of the GRI Standards: 1) Non-compliance with reporting requirements for a specific disclosure, and 2) the definition of impacts as related to materiality (see Item 3: Summary of technical questions on the GRI Standards).

The GSSB discussed:

- That the SD and GSSB should continue to monitor questions related to reporting requirements; but that issuing any specific guidance now would be premature, and;
- That the clarifications around the definition of impact are likely to affect some reporters that had misinterpreted the materiality dimensions from G4. It is also likely this issue will be raised more frequently in the future as reporters become more familiar with these clarifications. Again in this case, the GSSB recommended monitoring the questions raised and holding off on issuing any specific further guidance or interpretation.

The GSSB agreed to follow the proposed action by the SD on both technical questions discussed during this session and as outlined in Item 3: Summary of technical questions on the GRI Standards.

Session 5: Any Other Business

The Vice-Chair clarified that changes requested by the GSSB were included to Item 04 - Final GSSB Work Program 2017-2019 and that this item was newly submitted to the GSSB for final approval.

The GSSB discussed:

- How to include the issue of assurance in the Work Program
- The suggestion of adding the following language at the end of line 111 in the GSSB Work Program: “aspects of credibility and trust such as governance arrangements, consistency with external information, credibility of the framework and external services, such as assurance”.
- This addition received general support from the GSSB.
- The importance of prioritizing work on sector-specific content, in response to questions and feedback from stakeholders
- The suggestion to amend line 95 of the GSSB Work Program to: “sectors to be covered will depend on the system (…)” which received general support from the GSSB.

The GSSB further approved the Final GSSB Work Program 2017-2019 with the amendments noted in this summary.

Self-evaluation

No further comments were received regarding the GSSB Self-evaluation. The Vice-Chair requested the Secretariat to circulate this final document for GSSB members to respond and submit to GRI’s governance team by 8 December.

No further business was raised.
Decisions and Action Items

DECISIONS

Session 1

GSSB Decision 2016.44 The GSSB approved the summary of the meeting held 27 October 2016 with no further changes.

The GSSB supported the decision by consensus.

Session 3


The GSSB supported the decision by consensus.

Session 5

GSSB Decision 2016.46 The GSSB approved the Final GSSB Work Program 2017-2019 with the amendments noted in this summary.

The GSSB supported the decision by consensus.

ACTIONS

Governance:

Session 5

• Circulate the final GSSB Self-evaluation form in a dynamic PDF format in the following day or two of the present meeting.
• Circulate the GSSB Rotation Schedule
• Circulate the list of GSSB meetings for 2017

Standards Division

Session 3

• Follow-up with GSSB members who expressed an interest in being a sponsor for a Project Working Group
• Follow-up with GSSB members Stiaan Wandrag and Dwight Justice to confirm if are able to be GSSB sponsors for the OHS review.

Session 4

• Keep GSSB updated with a summary of the technical questions received on a regular basis.

Session 5

• Perform the language edits received regarding the Work Program as noted in this summary.

GSSB members

Session 3
• GSSB members Dwight Justice and Jürgen Buxbaum offered to identify trade union organizations
• Send suggestions on organizations to contact in relation to any of Standards review project.

Session 5

• Respond to the GSSB Self-evaluation and submit to GRI’s governance team by 8 December 2016.