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**Item 01 Summary 5 – 7 April in-person meeting  
 Meeting summary – DRAFT v4**

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# Participants

Present:

Name	Constituency
David Russell	Business
Daniel Ingram (5-6 April)	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	Mediating Institution
Simeon Cheng	Business
Stiaan Wandrag	Business
Sulema Pioli	Mediating Institution
Vadakepatth Nandkumar	Mediating Institution

Apologies:

Name	Designation
Daniel Ingram (7 April)	Investment Institution

In attendance:

Name	Designation
Bastian Buck	Director, Standards Division
Chelsea Reinhardt	Deputy Director, Standards Division
Katja Kriege	Manager Reporting Standard
Laura Espinach	Manager Reporting Standard
Maaïke Fleur	Senior Strategy Advisor
Tamara Bergkamp	Manager Reporting Standard
Michael Meehan	CE, GRI
Teresa Fogelberg	Deputy CE, GRI
Rashmi van de Loenhorst	Director, Marketing and Communications
Nelmara Arbex	GRI Chief Advisor on Innovation in Reporting
Rodney Irwin	Managing Director, Financial Capital Focus Area WBCSD
Maggie Lee	Senior Coordinator, Governance Relations
Tina Nybo Jensen	Governance Relations Coordinator (minutes)

# List of abbreviations

BoD	GRI Board of Directors	SDGs	Sustainable Development Goals
CE	Chief Executive		
DPOC	Due Process Oversight Committee	SRSs	Sustainability Reporting Standards
GSSB	Global Sustainability Standards Board		

## 1 Session 1.1: Welcome

2 The Chairman (henceforth “The Chair”) of the Global Sustainability Standards Board (GSSB),  
3 welcomed everyone the meeting. An overview of the meeting was presented and The Chair  
4 moved for the approval of the Agenda items listed below.

- 5 • Item 01 - *Summary 5-7 November 2015 in-person meeting*
- 6 • Item 02 - *Summary 17 December 2015 virtual meeting*
- 7 • Item 03 - *Summary 25 February 2016 virtual meeting*
- 8 • Item 04 – *Summary 3 March 2016 virtual meeting*

9 GSSB members requested to limit the number of meeting summaries for review at any one time.

10 *The GSSB unanimously approved the meeting summaries without any changes.*

11 The Chair moved for the GSSB annual report to reflect a concise summary of GSSB activities in a  
12 calendar year. However, the first report will cover the activities from November 2015 –  
13 December 2016.

14 The GSSB agreed to this proposal.

### 15 DECISIONS

16 **GSSB Decision 2016.04** The GSSB approved the summary of meeting held 5-7 November  
17 2015.

18 **GSSB Decision 2016.05** The GSSB approved the summary of meeting held 17 December  
19 2015.

20 **GSSB Decision 2016.06** The GSSB approved the summary of meeting held 25 February 2016.

21 **GSSB Decision 2016.07** The GSSB approved the summary of meeting held 03 March 2016.

22 **GSSB Decision 2016.08** The GSSB decided that the annual GSSB report is to reflect a concise  
23 summary of its activities within a reporting period of a calendar year. The GSSB’s first annual  
24 report will contain activities from November 2015 – December 2016.

### 25 ACTION ITEMS

26 **Secretariat/Standards Division**

- 27 • To limit the number of meeting summaries for review by GSSB members at any one  
28 time.

## 29 Session 1.2: Transition to Standards - Introduction

30 Agenda item 05 -*Summary of key changes to the exposure drafts and 05a -Transition to Standards*  
31 *Overview of GSSB decisions and Standards Division action items* were circulated and considered as  
32 read. A summary of these documents was presented.

## 33 Session 1.3: Update 'employee'/'worker' project

34 Agenda items 06 – *List of suggested revisions for 'employee'/'worker' terminology for first set of public*  
35 *exposure drafts and 06a – Employee Worker Terminology Review G4-10 Options* were circulated and  
36 considered as read. The GSSB were advised that the content from the ad hoc technical  
37 committee on 'employee' / 'worker' terminology is for information and input into the discussion  
38 only.

39 An overview of the project and background information regarding the terms 'employee' and  
40 'worker' was presented. The scope of the project is limited to terminology and does not include  
41 revising quantitative reporting requirements.

42 The GSSB were presented with three options for the G4 indicator G4-10, currently Disclosure  
43 201-8, to evaluate and decide on the quantitative reporting elements. The GSSB also had the  
44 option to preserve the current reporting requirements.

45 GSSB member discussed the merits and disadvantages of each option presented.

46 The GSSB proposed that the Standards Division re-work Option 3 and re-present the revised  
47 option later in the meeting for further review. The GSSB approved the recommendations of the  
48 Technical Committee for employee/ worker related terminology in all public exposure draft  
49 Standards, with the exception of revisions for G4-10 (which was discussed separately).

### 50 ACTION ITEMS

#### 51 Standards Division

- 52 • Re-work Option 3 of G4-10 and present the revised option later in the meeting for  
53 further review.

## 54 Session 1.4: SRS 101: Foundation

55 Agenda item 07 – *Exposure draft of SRS 101: Foundation* was circulated and considered as read. An  
56 overview of the document was presented, as well as changes made following its distribution  
57 based on comments received from the GSSB prior to the meeting. The GSSB was then asked to  
58 respond to the preliminary actions and/or provide further feedback.

59 The GSSB agreed to revise line 26 in the Introduction from 'and' to 'or'.

60 The GSSB agreed to delete the second sentence related to ‘consequences for the organization itself’  
61 on lines 254-255 and 525-526.

62 The GSSB agreed to the proposed amendments to the topic Boundary description (lines 560-  
63 566).

64 The GSSB agreed for the Standards Division to work on additional examples for the ‘How-to-  
65 Guide’ (based on G4-18 guidance) related to the topic Boundary.

66 The GSSB had a discussion on the criteria for using an ‘SRS-referenced’ claim as set out in  
67 Section 3 of SRS 101. The GSSB requested the Standards Division to prepare further work on  
68 the *SRS-referenced claims* section (lines 734-743) to re-present to the GSSB later in the meeting  
69 for further review.

## 70 ACTION ITEMS

### 71 Standards Division

- 72 • Revise line 26 in the Introduction from ‘and’ to ‘or’ in Agenda item 07 – *Exposure draft of*  
73 *SRS 101: Foundation*.
- 74 • Delete the second sentence related to “...consequences for the organization itself...” on  
75 lines 254-255 and 525-526 in Agenda item 07– *Exposure draft of SRS 101: Foundation*.
- 76 • Revise the topic Boundary description (lines 564-566) in Agenda item 07 – *Exposure draft*  
77 *of SRS 101: Foundation* as noted in the agreements above.
- 78 • Work on additional examples for the ‘How-to-Guide’ (based on G4-18 guidance) related  
79 to the Boundary topic.
- 80 • Revise the SRS-referenced claims section (lines 734-743) in Agenda item 07 – *Exposure*  
81 *draft of SRS 101: Foundation* and represent to the GSSB for further review
- 82 • Adjust definitions in ‘key terms’ section to align with agreed changes in the Glossary as  
83 noted below.

## 84 Session 1.5: SRS 201: General disclosures

85 Agenda item 08 – *Exposure draft of SRS 201: General disclosures* was circulated and considered as  
86 read. An overview of the document was presented, as well as changes made following its  
87 distribution based on comments received from the GSSB prior to the meeting. The GSSB was  
88 then asked to respond to the preliminary actions and/or provide further feedback.

### 89 Disclosure 201-2

90 The GSSB agreed to the presented changes to Disclosure 201-2, which includes a disclosure  
91 requirement to describe the organization’s activities and to incorporate the content from G4-  
92 PR6. It was noted there is sustained opposition from one GSSB member about including the G4-  
93 PR6 content in the General disclosures.

### 94 Strategy and Analysis section

95 The GSSB agreed to remove ‘and analysis’ from the section title.

96 The GSSB agreed to restructure the reporting recommendations under Disclosure 201-15 (lines  
97 233-235) to remove the distinction between two separate narrative sections.

98 *Collective bargaining agreements*  
99 The GSSB agreed to remove the text ‘trade unions are private organizations and’ from lines 353-  
100 354 in Agenda item 08.

101 *References*

102 The GSSB agreed to remove the references to the UNGC from the References section.

## 103 **ACTION ITEMS**

### 104 **Standards Division**

- 105 • Revise Disclosure 201-2 (line 93) in Agenda item 08 – *Exposure draft of SRS 201: General*  
106 *disclosures* to include disclosure requirement to describe the organization’s activities and  
107 to incorporate the content from G4-PR6.
- 108 • Remove ‘and analysis’ from the section title of the section Strategy and Analysis in  
109 Agenda item 08 – *Exposure draft of SRS 201: General disclosures*.
- 110 • Restructure the reporting recommendations under Disclosure 201-15 (lines 233-235) to  
111 remove the recommendation to provide two separate narrative sections and promote  
112 the recommendations in lines 236-274 in Agenda item 08 – *Exposure draft of SRS 201:*  
113 *General disclosures*.
- 114 • Remove the text ‘trade unions are private organizations and’ from lines 353-354 in Agenda  
115 item 08 – *Exposure draft of SRS 201: General disclosures*.
- 116 • Remove the UNGC references from the Reference section (lines 806-809) in Agenda  
117 item 08 – *Exposure draft of SRS 201: General disclosures*.

## 118 **Session 1.6: SRS 301: Management approach**

119 Agenda item 09 – *Exposure draft of SRS 301: Management approach* was circulated and considered  
120 as read. An overview of the document was presented, as well as changes made following its  
121 distribution, based on comments received from the GSSB prior to the meeting. The GSSB was  
122 then asked to respond to the preliminary actions and/or provide further feedback. The GSSB  
123 were also asked to approve this standard for public exposure.

124 GSSB members discussed several topics related to Disclosure 301-2. These are reflected in the  
125 GSSB agreements and Action items below.

126 *Overall Structure*

127 The GSSB agreed with the revised structure of this standard in Agenda item 09.

128 *Disclosure 301-2*

129 The GSSB agreed to re-order the components in item c. to: Policies, Commitments, Goals and  
130 targets, responsibilities, resources, grievances, specific actions. And follow this order in the  
131 related Guidance in Agenda item 09.

132 The GSSB agreed to elevate the guidance text from Commitments (lines 145-168), Policies (lines  
133 206-217), Responsibilities (lines 222-225), and Specific actions (lines 228-241) to reporting  
134 recommendations using ‘should’. Lines 230-233 under Specific actions should be incorporated as

135 part of Line 234 and should be elevated to a reporting recommendation. The remaining  
136 components in Guidance are to remain as Guidance.

137 The GSSB agreed to revise lines 191-195 to reword the reference to the UN Guiding Principles  
138 to indicate that its effectiveness criteria is generally applicable.

139 The GSSB agreed to add another point under the Guidance for Grievance Mechanisms related  
140 specifically to 'remedy'.

141 The GSSB agreed to revise the language around Policies (lines 213-214) to incorporate content  
142 from G4-HRI.

## 143 **ACTION ITEMS**

### 144 **Standards Division**

- 145 • Implement the following to Disclosure 301-2 in Agenda item 09 –*Exposure draft of SRS*  
146 *301: Management approach.*
  - 147 ○ Re-order the components in item c. to: Policies, Commitments, Goals and  
148 targets, responsibilities, resources, grievances, specific actions. And follow this  
149 order in the related Guidance.
  - 150 ○ Elevate the Commitments (lines 145-168), Policies (lines 206-217),  
151 Responsibilities (lines 222-225), and Specific actions (lines 228-241) to reporting  
152 recommendations using 'should'. Lines 230-233 under Specific actions should be  
153 incorporated as part of Line 234 and elevate as a reporting recommendation The  
154 remaining components in Guidance c are to remain as Guidance.
  - 155 ○ Revise lines 191-195 to reword the reference to the UN Guiding Principles to  
156 indicate that its effectiveness criteria is generally applicable.
  - 157 ○ Add another point under the Guidance for Grievance Mechanisms related  
158 specifically to 'remedy'.
  - 159 ○ Revise the language around Policies (lines 213-214) to incorporate content from  
160 G4-HRI.

## 161 **Session 1.7: Topic-specific SRSs (Emissions, Public** 162 **Policy, Indirect Economic Impacts)**

163 Agenda items 10 - *Exposure draft of SRS 403: Indirect economic impacts*, item 11 – *Exposure draft of*  
164 *SRS 505: Emissions* and Item 12 – *Exposure draft of SRS 615: Public policy* were circulated and  
165 considered as read. A summary of the document was presented and it was noted that no  
166 significant comments were received from the GSSB prior to the meeting. The GSSB was asked  
167 for any other feedback and to approve the SRSs for public exposure.

168 GSSB members discussed several topics reflected in the agreements and Action items below.

### 169 *SRS 505: Emissions*

170 The GSSB agreed that the reporting recommendation on offsets (Lines 154-156) be elevated to a  
171 reporting requirement (a 'shall' statement).

172 The GSSB agreed to revise disclosure 505-1 d), disclosure 505-2 d) disclosure 505-3 e),  
173 disclosure 505-5 c): to read: 'Base year for the calculation, if applicable, including'.

174 The GSSB agreed to delete Reference 1 (British Standards Institution).

175 *SRS 403: Indirect economic impacts*

176 The GSSB agreed to move Guidance 2 (on financial accounting/ IFRS) to the Introduction  
 177 (Background context) sections of all Economic Standards and requested the Standards Division  
 178 to double check the IFRIC references

179 *SRS 615: Public policy*

180 The GSSB agreed to delete *sustainability* from ‘*sustainability goals*’ in Agenda item 12 (line 86).

181 The GSSB agreed to revert back to G4 wording in Agenda item 12 line 102: [The reporting  
 182 organization should report:] ‘*the significant issues that are the focus of the organization’s participation  
 183 in public policy development and lobbying*’.

184 The GSSB agreed to the proposed amendments to guidance on political contributions in Agenda  
 185 item 12 (line 107-113) as noted below:

186 *“The purpose of this disclosure is to identify the reporting organization’s support for political  
 187 causes.*

188 *This disclosure can provide an indication of the extent to which the organization’s political  
 189 contributions are in line with its stated policies, goals, or other public positions.*

190 *Direct or indirect contributions to political causes can also present corruption risks, because they  
 191 can be used to exert undue influence on the political process [...]*”

192

193 The GSSB agreed to update the reference to OECD ‘Principles of Corporate Governance’ in  
 194 Agenda item 12 (line 122-123), as the existing reference has been superseded.

## 195 ACTION ITEMS

### 196 Standards Division

- 197 • Elevate the reporting recommendation on offsets (Lines 154-156) to a reporting  
 198 requirement (a ‘shall’ statement) in Agenda item 11 – *Exposure draft of SRS 505: Emissions*
- 199 • Revise disclosure 505-1 d), disclosure 505-2 d) disclosure 505-3 e), disclosure 505-5 c):  
 200 to read: ‘Base year for the calculation, if applicable, including’ in Agenda item 11 –  
 201 *Exposure draft of SRS 505: Emissions*
- 202 • The GSSB agreed to delete Reference 1 (British Standards Institution) in Agenda item 11  
 203 – *Exposure draft of SRS 505: Emissions*
- 204 • Move Guidance 2 (on financial accounting/ IFRS) to the Introduction (Background  
 205 context) sections of all Economic Standards and double-check IFRIC references.
- 206 • Delete *sustainability* from ‘*sustainability goals*’ (line 86) in Agenda item 12 – *SRS 615:  
 207 Public policy*.
- 208 • Revert back to G4 wording in Agenda item 12 – *SRS 615: Public policy* line 102: [The  
 209 reporting organization should report:] ‘*the significant issues that are the focus of the  
 210 organization’s participation in public policy development and lobbying*’.
- 211 • Revise the guidance on political contributions in Agenda item 12 – *SRS 615: Public policy*  
 212 (line 107-113) as noted in the agreements above.
- 213 • Update the reference to OECD ‘Principles of Corporate Governance’ in Agenda item  
 214 12– *SRS 615: Public policy* (lines 122-123).

## 215 Session 1.8: Glossary and key terms

216 Agenda item 13 – *Exposure draft of the GRI Standards Glossary: Group 1 terms and key terms* was  
217 circulated and considered as read. The new, revised, or deleted terms and definitions form the  
218 Group 1 Standards. The GSSB were invited to provide feedback and approval of the exposure  
219 draft of the GRI Standards Glossary.

220 The GSSB agreed to move the definition of ‘Headquarters’ Agenda item 13 (p.6) to guidance for  
221 disclosure 201-3 in Item 08 – *Exposure draft of SRS 201: General disclosures*.

222 The GSSB agreed that the definition of ‘Fugitive emissions’ item 13 (p.5) should be revised with  
223 input from specific GSSB members.

224 The GSSB agreed to delete the definition of ‘Significant impact’ from the Glossary (Agenda item  
225 13)

226 The GSSB agreed to delete the definition of ‘Market’ from the Glossary (Agenda item 13, p. 7).

227 The GSSB agreed to the proposed amendments to the definition of sustainable development in  
228 Agenda item 13 (p. 11) as noted below:

229 “Development that meets the needs of the present without compromising the ability of future  
230 generations to meet their own needs

231 NOTE 1: Sustainable development encompasses three dimensions: economic, environment, and  
232 social

233 NOTE 2: Sustainable development refers to broader environmental and societal interests, rather  
234 than to the interests of specific organizations

235 NOTE 3: In the GRI Standards, the terms ‘sustainability’ and ‘sustainable development’ are used  
236 interchangeably”.

237 The GSSB agreed to substitute ‘and’ with ‘or’ in the second line of the definition of ‘Stakeholder’  
238 Agenda item 13 (p. 10) with sustained opposition from GSSB members Dwight Justice.

239 The GSSB agreed to the following definition of Grievance mechanism in Agenda item 13 (p. 6): a  
240 system consisting of procedures, roles and rules for receiving complaints and providing remedy. The  
241 NOTE should be maintained.

### 242 ACTION ITEMS

#### 243 Standards Division

- 244 • Move the definition of ‘Headquarter’ in Agenda item 13 (p.6) to guidance for disclosure  
245 201-3 in Agenda item 08 – *Exposure draft of SRS 201: General disclosures*.
- 246 • Revise the definition of ‘Fugitive emissions’ in Agenda item 13 (p.5) with input from  
247 selected GSSB members and incorporate into Agenda item 11 – *Exposure draft of SRS*  
248 *505: Emissions*.
- 249 • Delete ‘Significant impact’ from the Glossary (Agenda item 13,p.9).
- 250 • Delete the definition of ‘Market’ from the Glossary (Agenda item 13, p. 7).
- 251 • Revise the definition of sustainable development in Agenda item 13 (p. 11) as noted in  
252 the agreements above.

- 253       • Substitute ‘and’ with ‘or’ in the second line of the definition of ‘Stakeholder’ Agenda item  
254       13 (p. 10).  
255       • Revise the definition of Grievance mechanism in Agenda item 13 (p. 6) as noted in the  
256       agreements above.

## 257   **Session 1.9: Summary of Day I**

258   The Chair indicated that the formal approval of the Group I Standards for public exposure  
259   would be discussed during the next day and closed the day’s proceedings.

## 260   **Session 2.1: Introduction Work Plan Discussions**

261   Agenda item 14 - *Suggested Background Readings* was circulated and considered read.

## 262   **Session 2.2: Update on GRI Strategy**

263   An update on GRI’s progress against its strategy was presented by Michael Meehan, GRI Chief  
264   Executive (CE).

## 265   **Session 2.3: Update on recent policy developments & 266   outlook**

267   An update on GRI’s activities and research in policy was presented by Teresa Fogelberg, GRI  
268   Deputy CE. Agenda item 15 - *Update on recent policy developments & outlook* was circulated and  
269   considered read.

## 270   **Session 2.4: Update on Reporting 2025 Project**

271   An update on the *Reporting 2025* project was presented by Nelmara Arbex, GRI Chief Advisor  
272   on Innovation in Reporting. Agenda Item 17 - *Reporting Matters 2015 Report* was circulated and  
273   considered read.

## 274   **Session 2.5: Findings from WBCSD’s Reporting 275   Matters project**

276   An overview of the findings from the WBCSD’s *Reporting Matters* project was presented by  
277   Rodney Irwin, Managing Director, Financial Capital Focus WBCSD. Agenda item 16 - *The Next Era  
278   of Corporate Disclosure - Digital, Responsible, Interactive* was circulated and considered read.

## 279 Session 2.6: Approval Agenda items 7-13

280 A presentation of the agreed action items from Sessions 1.3 – 1.8 was presented. The GSSB was  
281 asked for their feedback and for their approval of the related Agenda items for public exposure.

282 *Globally applicable changes*

283 The GSSB agreed to revise the section ‘Introduction – Using this Standard’ in all applicable SRSs  
284 to: add a sentence clarifying that: ‘Requirements are to be considered in the context of  
285 recommendations and guidance’ and adjust wording (needs to comply...) to read ‘are required  
286 to’.

287 The GSSB agreed to revise the wording in the Normative references section in all applicable  
288 SRSs to: ‘The documents below are required to be used together for the application of this  
289 Standard’.

290 The GSSB agreed to revise the introductory text in the References section in all applicable SRSs  
291 to ‘The following documents informed the development of this Standard and can improve  
292 understanding of this Standard’. And to restructure the References section of all SRSs into  
293 ‘Authoritative intergovernmental instruments’ and ‘Other relevant references’ and to apply this  
294 to all draft Standards.

295 The Standards Division presented a revised version of the text in the ‘SRS-referenced’ claims  
296 section of SRS 101 for GSSB review and approval. The GSSB agreed to approve the following  
297 revisions to the text in lines 734-743 of *Item 07: SRS 101: Foundation*:

- 298 • ‘shall’ comply with all reporting requirements for any disclosures reported
- 299 • ‘should’ apply the Principles for defining report quality
- 300 • ‘should’ report the management approach using SRS 301: Management approach

301 The Standards Division also presented a revised version of Option 3 for G4-10 (currently  
302 Disclosure 201-8) in *Item 09: SRS 201 General Disclosures*. The GSSB agreed with the revised  
303 proposal for this Disclosure, which includes the following text for clause d): ‘Report whether a  
304 significant portion of the organization’s activities are performed by workers who are not  
305 employees. Describe the nature and scale of work performed by workers who are not  
306 employees’.

307 The GSSB agreed to the revised wording for Disclosure 201-8 (formerly G4-10) as outlined  
308 above

309 *Note: See Session 2.8: Summary of Day 2 for the approval of the ‘Group 1’ Standards for public*  
310 *exposure.*

### 311 ACTION ITEMS

#### 312 Standards Division

- 313 • Revise the section ‘Introduction – Using this Standard’ in all applicable SRSs to: add a  
314 sentence clarifying that: ‘Requirements are to be considered in the context of  
315 recommendations and guidance’. Where relevant, adjust wording (needs to comply...) to  
316 read ‘are required to’.
- 317 • Revise the wording in the Normative references section in all applicable SRSs to: ‘The  
318 documents below are required to be used together for the application of this Standard’.

- 319 • Revise the introductory text in the Reference section of all applicable SRSs to ‘the  
320 following documents informed the development of this Standard and can improve  
321 understanding of this Standard’.
- 322 • Restructure the References sections in all applicable SRSs into ‘Authoritative  
323 intergovernmental instruments’ and ‘Other relevant resources’ and apply this distinction  
324 to all draft Standards.
- 325 • Adjust the wording in SRS-referenced claims section of *SRS 101: Foundation* as outlined  
326 above.
- 327 • Adjust the wording for Disclosure 201-8 in SRS 201: General Disclosures as outlined  
328 above.
- 329 • Incorporate any changes in the Glossary (Item 09) into the Key Terms section in *SRS*  
330 *101: Foundation*.

## 331 Session 2.7: Standards Division Briefing

332 Agenda item 18 - *Revised Sector Strategy* was circulated and considered read. An updated budget  
333 projection was circulated during the meeting. An overview of the project was presented and the  
334 GSSB invited to provide feedback.

335 GSSB members discussed the materiality matrix: its cost vs. benefits and the market demands for  
336 it.

337 The project will form part of the work plan to be discussed at the May 2016 GSSB meeting.

## 338 Session 2.8: Summary of Day 2

339 During this session the Chair facilitated the GSSB’s decision making process to approve the  
340 release the Group I SRSs for public exposure.

### 341 DECISIONS

342 **GSSB Decision 2016.09** The GSSB agreed to provisionally approve the following documents  
343 for public exposure, subject to the agreed modifications.

- 344 • SRS 101: Foundation  
345 • SRS 201: General disclosures  
346 • SRS 301: Management approach  
347 • SRS 403: Indirect economic impacts  
348 • SRS 505: Emissions  
349 • SRS 615: Public policy  
350 • GRI Standards Glossary of Terms (Part 1)

351 The following GSSB members voted against this decision: Robin Edme and Michael Nugent. The  
352 following GSSB members were not present during the decision making process: Daniel Ingram.

### 353 ACTION ITEMS

354 **GSSB members**

- 355 • Review the marked up and modified versions of the Group I standards and Glossary.  
356 Members wishing to withdraw their support of the release of these documents for public  
357 exposure must contact the Chair by close of business Tuesday 12 April.

358 **Standards Division**

- 359 • Circulate a marked up version of the Group I standards and Glossary, with agreed  
360 modifications, to the GSSB by close of business Friday 8 April.

361 **Session 3.1: Review Standards Communications Plan**

362 An overview of GRI's communications for Standards-related activities was presented by Rashmi  
363 van de Loenhorst, Director, Marketing and Communications. The presentation covered the  
364 following topics:

- 365 • Standards-specific communications approach  
366 • GRI media exposure in 2015 and trend words  
367 • GRI's communication model

368 Loenhorst asked the GSSB for their feedback on copy of a draft Transition to Standards talking  
369 points and key messages, which was circulated during the session.

370 GSSB members provided feedback on the overall tone of the piece, key messaging and wording.

371 **ACTION ITEMS**

372 **GSSB members**

- 373 • Submit further comments on the draft talking points document to Chelsea Reinhardt.  
374

375 **Standards Division**

- 376 • Incorporate comments from GSSB members into a revised version of the Transition to  
377 Standards talking points and key messages.

378 **Session 3.2: Public Consultation**

379 A demonstration of the Online Consultation Platform was presented as well as an overview of  
380 the planned communications channels during the consultation period. GSSB members were  
381 invited to provide feedback, and agreements from these discussions are reflected in the Action  
382 items below.

383 GSSB members discussed:

- 384 • Comments received and presented to them during a meeting will automatically be in the  
385 public domain.  
386 • The need to provide submission formats for those wishing to submit a letter.

- 387
- The pros and cons of identifying the respondent against their comments.
- 388
- Opportunities for events in their regions and listed specific organizations who may be
- 389 interested to host events.
- 390

391 The GSSB agreed that each comment received during the public consultation will be  
392 accompanied by the name of the individual/organization who provided it.

### 393 **ACTION ITEMS**

#### 394 **Standards Division**

- 395
- Include a submission method for organizations wishing to attach a cover letter during the
- 396 public consultation.
- 397
- Ensure that respondents to the public consultation are aware that comments received
- 398 will be made public.
- 399
- Include wording for the “other” category that manages expectations around the use of
- 400 the feedback. Consider the wording “Out of scope. For future consideration”.
- 401
- Consider using an animated video to demonstrate the new format of the Standards.

## 402 **Session 3.3: Process Review - Group 2 Standards**

403 The GSSB were invited to reflect on their working process since January and to agree on a  
404 process to review the 32 ‘Group 2’ Standards which are intended to be released for public  
405 comment on 3<sup>rd</sup> June 2016.

#### 406 *Reflection working process*

407 The GSSB discussed several topics including:

- 408
- Encouraging the participation and timeliness of fellow GSSB members’ comment
- 409 submissions.
- 410
- Appreciation regarding the ability to view other members’ comments.
- 411
- The use of tracking tools to indicate changes to text.
- 412
- Appreciation for Standards Division providing recommendations based on comments
- 413 received prior to the meeting.
- 414
- Suggestions for the Chair, to improve processes during meetings.
- 415
- Planning for and including time for strategic discussions.
- 416
- The role and purpose of detailed word editing

#### 417 *‘Group 2’ Standards Review process*

418 The GSSB agreed to nominate themselves to review at least a minimum of 3 draft Standards.

419 The GSSB agreed that each Standard is to be reviewed by at least 3 other members and to focus  
420 their feedback on substantive concerns.

### 421 **ACTION ITEMS**

#### 422 **GSSB members**

- 423       • Review and provide feedback on their nominated Group 2 Standards via the annotate  
424 platform. Initial feedback is due by 27 April.

425       **Standards Division**

- 426       • Circulate the Group 2 Standards via the A.nnotate platform, and in PDF to the GSSB for  
427 review in batches by 14 April.  
428       • The documents should clearly indicate the changes between the G4 content and the  
429 Standards.

430       **Session 3.4: Governance Update**

431       An overview of GRI's governance activities was presented by Maggie Lee, Senior Coordinator  
432 Governance Relations with input from the Chair.

433       Topics presented included:

- 434       • The formation of the Due Process Oversight Committee (DPOC) and their work  
435 program to-date.  
436       • The Open Call for Nominations for the DPOC and GRI Board of Directors.

437       **ACTION ITEMS**

438       **GSSB members**

- 439       • To circulate the template email on the Open Call for Nominations for the DPOC and  
440 GRI Board of Directors through their network.

441       **Secretariat**

- 442       • Circulate the template email to the GSSB.

443       **Session 3.5: GRI Conference**

444       An overview of the programs and the Standards related sessions and events at GRI's upcoming  
445 conference was presented by Rashmi van de Loenhorst, Director, Marketing and  
446 Communications.

447       Loenhorst requested GSSB members to:

- 448       • Spread the word on the Conference to their networks.  
449       • Participate in shaping the GSSB sessions, attend during key sessions, and for the  
450 Marketplace.

451       **ACTION ITEMS**

452       **GSSB members**

- 453       • Circulate the template promotional email for the GRI Conference within their country  
454 networks.

455 **Secretariat**

- 456
- Circulate template emails for GSSB members to distribute.

457 **Session 3.7: Review Draft Work Plan 2017 – 2019**

458 *Agenda item 19 - Proposed Focus Areas 2017 – 2019* was circulated and considered read. An  
459 overview of the plan was presented. The work plan is for up for detailed discussion during the  
460 May GSSB meeting, and will go out for public comment. The GSSB were invited to discuss the  
461 plan with a focus on what may be missing.

462 GSSB members discussed:

- 463
- More time is required to discuss the strategy of the GSSB for the coming years.
  - 464 • The need for translations to capture non-English reporters.
  - 465 • Addressing the credibility and trust work, monitoring the application of the Boundary
  - 466 and In-accordance concepts.
  - 467 • Inviting feedback from parties outside GSSB.

468 **Session 3.8: Closure of the meeting**

469 The Chair thanked everyone for their participation and closed the meeting.

470 **Decisions & Action Items**

471 **DECISIONS**

472 **GSSB Decision 2016.04** The GSSB approved the summary of meeting held 5-7 November  
473 2015.

474 **GSSB Decision 2016.05** The GSSB approved the summary of meeting held 17 December  
475 2015.

476 **GSSB Decision 2016.06** The GSSB approved the summary of meeting held 25 February 2016.

477 **GSSB Decision 2016.07** The GSSB approved the summary of meeting held 03 March 2016.

478 **GSSB Decision 2016.08** The GSSB decided that the annual GSSB report is to reflect a concise  
479 summary of its activities within a reporting period of a calendar year. The GSSB's first annual  
480 report will contain activities from November 2015 – December 2016.

481 **GSSB Decision 2016.09** The GSSB agreed to provisionally approve the following documents  
482 for public exposure, subject to the agreed modifications.

- 483
- SRS 101: Foundation
  - 484 • SRS 201: General disclosures
  - 485 • SRS 301: Management approach
  - 486 • SRS 403: Indirect economic impacts

- 487 • SRS 505: Emissions
- 488 • SRS 615: Public policy
- 489 • GRI Standards Glossary of Terms (Part I)

490 The following GSSB members voted against this decision: Robin Edme and Michael Nugent. The  
 491 following GSSB members were not present during the decision making process: Daniel Ingram.

## 492 ACTION ITEMS

### 493 GSSB members

- 494 • Review the marked up and modified versions of the Group 1 standards and Glossary.  
 495 Members wishing to withdraw their support of the release of these documents for public  
 496 exposure must contact the Chair by close of business Tuesday 12 April.
- 497 • Submit further comments on the draft talking points document to Chelsea Reinhardt.
- 498 • Review and provide feedback on their nominated Group 2 Standards via the annotate  
 499 platform. Initial feedback is due by 27 April.
- 500 • To circulate the template email on the Open Call for Nominations for the DPOC and  
 501 GRI Board of Directors through their network.
- 502 • Circulate the template promotional email for the GRI Conference within their country  
 503 networks.

### 505 Standards Division

- 506 • To limit the number of meeting summaries for review by GSSB members at any one  
 507 time.
- 508 • Re-work Option 3 of G4-10 and present the revised option later in the meeting for  
 509 further review.
- 510 • Revise line 26 in the Introduction from ‘and’ to ‘or’ in Agenda item 07– *Exposure draft of*  
 511 *SRS 101: Foundation*.
- 512 • Delete the second sentence related to “...consequences for the organization itself...” on  
 513 lines 254-255 and 525-526 in Agenda item 07– *Exposure draft of SRS 101: Foundation*.
- 514 • Revise the topic Boundary description (lines 564-566) in Agenda item 07 – *Exposure draft*  
 515 *of SRS 101: Foundation* as noted in the agreements above.
- 516 • Work on additional examples for the ‘How-to-Guide’ (based on G4-18 guidance) related  
 517 to the Boundary topic.
- 518 • Revise the SRS-referenced claims section (lines 734-743) in Agenda item 07 – *Exposure*  
 519 *draft of SRS 101: Foundation* and represent to the GSSB for further review
- 520 • Adjust definitions in ‘key terms’ section to align with agreed changes in the Glossary as  
 521 noted below.
- 522 • Revise Disclosure 201-2 (line 93) in Agenda item 08 – *Exposure draft of SRS 201: General*  
 523 *disclosures* to include disclosure requirement to describe the organization’s activities and  
 524 to incorporate the content from G4-PR6.
- 525 • Remove ‘and analysis’ from the section title of the section Strategy and Analysis in  
 526 Agenda item 08 – *Exposure draft of SRS 201: General disclosures*.
- 527 • Restructure the reporting recommendations under Disclosure 201-15 (lines 233-235) to  
 528 remove the recommendation to provide two separate narrative sections and promote  
 529 the recommendations in lines 236-274 in Agenda item 08 – *Exposure draft of SRS 201:*  
 530 *General disclosures*.

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- Remove the text ‘*trade unions are private organizations and*’ from lines 353-354 in Agenda item 08 – *Exposure draft of SRS 201: General disclosures*.
  - Remove the UNGC references from the Reference section (lines 806-809) in Agenda item 08 – *Exposure draft of SRS 201: General disclosures*.
  - Implement the following to Disclosure 301-2 in Agenda item 09 –*Exposure draft of SRS 301: Management approach*.
    - Re-order the components in item c. to: Policies, Commitments, Goals and targets, responsibilities, resources, grievances, specific actions. And follow this order in the related Guidance.
    - Elevate the Commitments (lines 145-168), Policies (lines 206-217), Responsibilities (lines 222-225), and Specific actions (lines 228-241) to reporting recommendations using ‘should’. Lines 230-233 under Specific actions should be incorporated as part of Line 234 and elevate as a reporting recommendation The remaining components in Guidance c are to remain as Guidance.
    - Revise lines 191-195 to reword the reference to the UN Guiding Principles to indicate that its effectiveness criteria is generally applicable.
    - Add another point under the Guidance for Grievance Mechanisms related specifically to ‘remedy’.
    - Revise the language around Policies (lines 213-214) to incorporate content from G4-HRI.
  - Elevate the reporting recommendation on offsets (Lines 154-156) to a reporting requirement (a ‘shall’ statement) in Agenda item 11 – *Exposure draft of SRS 505: Emissions*
  - Revise disclosure 505-1 d), disclosure 505-2 d) disclosure 505-3 e), disclosure 505-5 c): to read: ‘Base year for the calculation, if applicable, including’ in Agenda item 11 – *Exposure draft of SRS 505: Emissions*
  - The GSSB agreed to delete Reference 1 (British Standards Institution) in Agenda item 11 – *Exposure draft of SRS 505: Emissions*
  - Move Guidance 2 (on financial accounting/ IFRS) to the Introduction (Background context) sections of all Economic Standards and double-check IFRIC references.
  - Delete sustainability from ‘sustainability goals’ (line 86) in Agenda item 12 – *SRS 615: Public policy*.
  - Revert back to G4 wording in Agenda item 12 – *SRS 615: Public policy* line 102: [The reporting organization should report:] ‘*the significant issues that are the focus of the organization’s participation in public policy development and lobbying*’.
  - Revise the guidance on political contributions in Agenda item 12 – *SRS 615: Public policy* (line 107-113) as noted in the agreements above.
  - Update the reference to OECD ‘Principles of Corporate Governance’ in Agenda item 12– *SRS 615: Public policy* (lines 122-123).
  - Move the definition of ‘*Headquarter*’ in Agenda item 13 (p.6) to guidance for disclosure 201-3 in Agenda item 08 – *Exposure draft of SRS 201: General disclosures*.
  - Revise the definition of ‘*Fugitive emissions*’ in Agenda item 13 (p.5) with input from selected GSSB members and incorporate into Agenda item 11 – *Exposure draft of SRS 505: Emissions*.
  - Delete ‘Significant impact’ from the Glossary (Agenda item 13,p.9).
  - Delete the definition of ‘*Market*’ from the Glossary (Agenda item 13, p. 7).
  - Revise the definition of sustainable development in Agenda item 13 (p. 11) as noted in the agreements above.

- 578 • Substitute ‘and’ with ‘or’ in the second line of the definition of ‘Stakeholder’ Agenda item
- 579 13 (p. 10).
- 580 • Revise the definition of Grievance mechanism in Agenda item 13 (p. 6) as noted in the
- 581 agreements above.
- 582 • Revise the section ‘Introduction – Using this Standard’ in all applicable SRSs to: add a
- 583 sentence clarifying that: ‘Requirements are to be considered in the context of
- 584 recommendations and guidance’. Where relevant, adjust wording (needs to comply...) to
- 585 read ‘are required to’.
- 586 • Revise the wording in the Normative references section in all applicable SRSs to: ‘The
- 587 documents below are required to be used together for the application of this Standard’.
- 588 • Revise the introductory text in the Reference section of all applicable SRSs to ‘the
- 589 following documents informed the development of this Standard and can improve
- 590 understanding of this Standard’.
- 591 • Restructure the References sections in all applicable SRSs into ‘Authoritative
- 592 intergovernmental instruments’ and ‘Other relevant resources’ and apply this distinction
- 593 to all draft Standards.
- 594 • Adjust the wording in SRS-referenced claims section of *SRS 101: Foundation* as outlined
- 595 above.
- 596 • Adjust the wording for Disclosure 201-8 in SRS 201: General Disclosures as outlined
- 597 above.
- 598 • Incorporate any changes in the Glossary (Item 09) into the Key Terms section in *SRS*
- 599 *101: Foundation*.
- 600 • Circulate a marked up version of the Group 1 standards and Glossary, with agreed
- 601 modifications, to the GSSB by close of business Friday 8 April.
- 602 • Incorporate comments from GSSB members into a revised version of the Transition to
- 603 Standards talking points and key messages.

604 *Session 3.2 Public Consultation*

- 605 • Include a submission method for organizations wishing to attach a cover letter during the
- 606 public consultation.
- 607 • Ensure that respondents to the public consultation are aware that comments received
- 608 will be made public.
- 609 • Include wording for the “other” category that manages expectations around the use of
- 610 the feedback. Consider the wording “Out of scope. For future consideration”.
- 611 • Consider using an animated video to demonstrate the new format of the Standards.

612 *Session 3.3: Process Review*

- 613 • Circulate the Group 2 Standards via the A.nnotate platform, and in PDF to the GSSB for
- 614 review in batches by 14 April.
- 615 • The documents should clearly indicate the changes between the G4 content and the
- 616 Standards.

617 **Secretariat**

- 618 • Circulate template emails for GSSB members to distribute for the conference and open
- 619 calls.