GSSB meeting
11 February 2016
Meeting summary – DRAFT

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PARTICIPANTS

Present:

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<thead>
<tr>
<th>Name</th>
<th>Constituency</th>
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<tbody>
<tr>
<td>Daniel Ingram</td>
<td>Investment Institutions</td>
</tr>
<tr>
<td>Daniel Taillant</td>
<td>Civil Society Organization</td>
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<tr>
<td>Dwight Justice</td>
<td>Labor</td>
</tr>
<tr>
<td>Eric Hespenheide (Chairman)</td>
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<tr>
<td>Hidemi Tomita</td>
<td>Business</td>
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<tr>
<td>Judy Kuszewski</td>
<td>Mediating Institution</td>
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<tr>
<td>Jürgen Buxbaum</td>
<td>Labor (left at 14h15 CET)</td>
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<tr>
<td>Kirsten Margrethe Hovi</td>
<td>Business</td>
</tr>
<tr>
<td>Michael Nugent (Vice Chair)</td>
<td>Mediating Institution</td>
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<tr>
<td>Stiain Wandrag</td>
<td>Business</td>
</tr>
<tr>
<td>Vadakepatth Nandkumar</td>
<td>Mediating Institution</td>
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<tr>
<td>David Russell</td>
<td>Business</td>
</tr>
<tr>
<td>Robin Edme</td>
<td>Mediating Institution (joined at 13h42 CET)</td>
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Apologies:

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<tr>
<th>Name</th>
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<tbody>
<tr>
<td>Sulema Pioli</td>
<td>Mediating Institution</td>
</tr>
<tr>
<td>Simeon Cheng</td>
<td>Business</td>
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</tbody>
</table>
In attendance:

<table>
<thead>
<tr>
<th>Name</th>
<th>Designation</th>
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<tbody>
<tr>
<td>Bastian Buck</td>
<td>Director, Standards Division</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 Reporting Standard</td>
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<tr>
<td>Pamela Carpio</td>
<td>Senior Coordinator, Governance Relations</td>
</tr>
<tr>
<td>Tina Nybo Jensen</td>
<td>Governance Relations Coordinator</td>
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### LIST OF ABBREVIATIONS

- DMA: Disclosures Management Approach
- DPP: Due Process Protocol
- GSSB: Global Sustainability Standards Board
- ILO: International Labour Organization
- IOE: International Organization of Employers
- SRSs: Sustainability Reporting Standards

### SESSION I WELCOME AND OBJECTIVES FOR THIS CALL

Eric Hespenheide, Chairman (henceforth ‘The Chair’) of the Global Sustainability Standards Board (GSSB), welcomed the members of the GSSB and present GRI staff to the meeting. The Chair called the meeting to order at 13h00 CEST and closed the meeting at 14h45.

The Chair provided an overview of the meeting’s agenda and reminded the GSSB members to send a written reply to the survey circulated on 9 February 2016 regarding the possible review of the “In Accordance” option.

Composition of the ad hoc Technical Committee for revision of the Employee/Worker terminology

Bastian Buck, Director Standards Division, informed that the ad hoc Technical Committee for Employer/Worker terminology is composed of Emily Sims, of the International Labour Organization (ILO), Alessandra Assenza, of the International Organization of Employers (IOE), and Dwight Justice (GSSB member). In line with the, Due Process Protocol (DPP) the Chair asked for the GSSB members’ approval of the composition of the Technical Committee.

### DECISIONS

**GSSB Decision 2016.1** The GSSB approved the composition of ad-hoc Technical Committee for revision of the Employee/Worker terminology.

### ACTION ITEMS

**Secretariat**

- Re-circulate survey related to review of the “In Accordance” options to the GSSB members.

**GSSB Members**

- Send a written reply to the survey circulated on 9 February 2016 regarding the possible review of the “In Accordance” option.
SESSION 2 TRANSITION TO SRSS – DRAFT MANAGEMENT APPROACH

Laura Espinach, Manager Reporting Standard, presented this session. Agenda Item 1 was circulated and considered as read. Espinach informed that the Standards Division has received overall support for the proposed structure.

Making the methodology statements disclosure requirements

Espinach requested the GSSB members’ feedback on making the methodology statements (paragraphs 1.6-1.9 line 152-162 in Item 1) disclosure requirements (using the instructive verb “shall”).

Comments received from the GSSB members

- The GSSB agreed that paragraphs 1.6-1.9 should be made disclosure requirements. However, it advised rephrasing paragraphs 1.7 and 1.8 as they would otherwise result in very rigid requirements. For example, paragraph 1.8 could be rephrased as ‘report the intent of the management approach’ and added to disclosure 301-3.
- Attention should be given to the communication around this change to avoid the impression that additional disclosure requirements have been added to the SRSs.

Elevating guidance on ‘Responsibilities’ and ‘Resources’ as recommended methodology (using “should”)

Espinach asked for the GSSB members’ feedback on elevating guidance on ‘Responsibilities’ and ‘Resources’ into the Methodology section as recommended methodology (using the instructive verb “should”). Espinach also asked for the GSSB members’ feedback on whether the guidance for other management approach components (e.g., Policies, Specific actions) should be elevated as well.

Comments received from the GSSB members

- The GSSB agreed that guidance on ‘Responsibilities’ and ‘Resources’ should be elevated as recommended methodology.
- With regard to whether other management approach components (e.g., Policies, Specific actions) should be elevated as recommended methodology, the GSSB decided to look at this content in more detail and indicate their preference to the Standards Division within a week’s time.
- To inform this decision, the Standards Division offered to conduct research on the extent to which the existing management approach guidance from G4 is used by reporting organizations.
- In addition, the GSSB made two recommendations regarding grievance mechanisms:
  - Consolidate all grievance mechanisms content within just one section of this standard
  - Re-work disclosure 301-4 requesting quantitative information about grievances into a narrative requirement for describing the organization’s approach to grievance mechanism. Conceptually, grievance mechanisms fit within the management approach. However, a quantitative indicator does not fit and the current indicator is not considered to be a valid measure of performance in this area. It would be more valuable to ask organizations to describe the existence, purpose and quality of the grievance mechanisms instead. The quantitative indicator can be moved to the Guidance section should organizations wish to use this performance measure.
**ACTION ITEMS**

**Standards Division**

- Provide a version of SRS 301: Management Approach 2016 in which the methodology statements 1.6-1.9 have been included as disclosure requirements.
- Rephrase disclosure 301-4 in Item 1 on the grievance mechanisms into narrative requirements and move the indicator-type requirements to guidance. Consolidate all grievance mechanisms content within just one section of this standard.
- Research the extent to which existing management approach guidance is used in G4 reports.

**GSSB Members:**

- Provide feedback on whether other guidance than guidance on ‘Responsibilities’ and ‘Resources’ should be elevated into methodology section as recommendations within 7 days.

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**SESSION 3 SUMMARY OF ACTIONS AND APPROVALS**

The Chair presented this session and enquired whether the GSSB members' had any additional comments.

One GSSB member asked for clarification regarding the structure of the SRSs as the Methodology contains requirements as well as the separate numbering of the disclosure requirements.

Chelsea Reinhardt, Deputy Director Standards Division, informed that the structure including the sub-headings will be discussed in greater length during the GSSB virtual meeting on 25 February 2016. Buck informed that the unique identifiers for the disclosure requirements are included to increase the traceability of the disclosures outside the reports as for example when using XBRL taxonomies.

**Meeting materials – 25 February GSSB Virtual meeting**

Reinhardt provided an overview of the meeting materials for the GSSB Virtual meeting on 25 February 2016 of which the GSSB took note.

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**ACTION ITEMS**

**GSSB members**

- Review Draft of SRS 615 and Draft of SRS 403 with special attention to the use of instructive verbs and whether the section sub-headings “Disclosure requirements” and “Methodology” are necessary.
- Review the Revised Draft of SRS 201: General Disclosures with special attention to the key updates based on previous feedback from the GSSB. Feedback is requested on how the Content Index Section can be made clear and accessible while remaining an efficient tool for reporters to prepare content indexes.
- Review the Proposal to Discontinue 4 Aspects and evaluate whether the content should be relocated or discontinued.
ACTION ITEMS

Standards Division

• Provide a version of SRS 301: Management Approach 2016 in which the methodology statements 1.6-1.9 have been included as disclosure requirements.
• Rephrase disclosure 301-4 in Item 1 on the grievance mechanisms into narrative requirements and move the indicator-type requirements to guidance. Consolidate all grievance mechanisms content within just one section of this standard.
• Research the extent to which existing management approach guidance is used in G4 reports.

GSSB Members

• Send a written reply to the survey circulated on 9 February 2016 regarding the possible review of the “In Accordance” option.
• Provide feedback on whether other guidance than guidance on ‘Responsibilities’ and ‘Resources’ should be elevated into methodology section as recommendations within 7 days.
• Review Draft of SRS 615 and Draft of SRS 403 with special attention to the use of instructive verbs and whether the section sub-headings “Disclosure requirements” and “Methodology” are necessary.
• Review the Revised Draft of SRS 201: General Disclosures with special attention to the key updates based on previous feedback from the GSSB. Feedback is requested on how the Content Index Section is kept clear and accessible while remaining an efficient tool for reporters to prepare content indexes.
• Review the Proposal to Discontinue 4 Aspects and evaluate whether the content should be relocated or discontinued.

Secretariat

• Re-circulate survey related to review of the “In Accordance” options to the GSSB members.