

AA1000SES PUBLIC EXPOSURE CONSULTATION



REVIEW

1. Do you agree with this direction? What would you change and how?

The proposed direction reflects a deeper anchoring in the realities and diversity of stakeholders.

It conveys a clear, coherent, and resilient message, perfectly aligned with the four fundamental principles of responsible governance: inclusivity, materiality, responsiveness, and impact.

This approach strengthens the organization's credibility, maturity, and legitimacy in establishing open dialogue and sustainable engagement.

In the revised version of the AA1000SES, stakeholder engagement is defined as a process of information exchange and dialogue designed to improve decision-making and deliver mutually beneficial outcomes:

"Stakeholder engagement is engaging with relevant stakeholders to share information, gain insights and facilitate open dialogue leading to better decisions and more tangible outcomes that benefit both the organization and its stakeholders."

While this definition remains widely recognized and effective, it could be improved.

In fact, as economic, social, and ecological systems become increasingly interdependent, this concept could be enriched by a more systemic perspective, recognizing that organizations and their stakeholders evolve within a shared ecosystem.

Without replacing the existing definition, an evolved and complementary formulation could be considered.

To reinforce this approach, it would be valuable to integrate a more nuanced understanding of the emotional and social dynamics within stakeholder relationships, as well as a deeper recognition of systemic interdependence.

Such dimensions, often underestimated, are key to understanding the mechanisms of commitment, resistance, and collective engagement.

Three complementary approaches can support this evolution:

1. Sociological approach

Understanding and mobilizing actors requires consideration of contextual variables such as geography, level of development, and environmental or cultural concerns.

Each stakeholder operates within a specific frame of reference, with distinct perceptions, priorities, and conceptual barriers.

2. Neuroethical approach

Emotions play a decisive role in ethical decision-making.

Far from hindering rationality, they enrich it.

Research in neuroscience and moral psychology shows that ethical reasoning is inseparable from emotional experience—inviting us to view engagement not as a mechanical process, but as a shared human experience.

3. Human resources approach

Empathy is a central competency in managing complex relationships.

Cognitive empathy, in particular, enables anticipation of the emotional consequences of decisions on others.

The more decision-makers adopt others' perspectives, the more responsible, fair, and legitimate their choices become.

Finally, integrating a **narrative dimension (storytelling)** can strengthen the sense of belonging and cohesion.

Shared storytelling, through collective workshops or team-building initiative, helps build meaning and shared value among stakeholders.

From a conceptual standpoint, it would also be relevant to **complement the Salience Model (Mitchell, Agle & Wood, 1997) with a more interdependence-oriented framework, such as the one proposed by Stuart L. Hart and Jonathan D. Milstein (2003)**. The Salience Model remains a key reference for analyzing stakeholder dynamics through three attributes - power, legitimacy, and urgency - and for identifying key actors in decision-making.

Hart & Milstein's Sustainable Value Framework offers a cooperative and systemic perspective, highlighting value co-created through interactions between actors across four axes: innovation, risk reduction, legitimacy, and inclusive growth.

In this view, organizational performance emerges less from the dominance of a single actor than from the cooperation among interdependent stakeholders.

Thus, while the Salience Model helps identify "who matters", the Hart & Milstein framework invites reflection on "what matters together." The challenge is no longer only to manage influence, but to cultivate trust, co-creation, and reciprocity.

Far from opposing each other, these two models are mutually reinforcing: one provides analytical clarity, the other relational depth. Together, they enable organizations to evolve toward a more relational, balanced, and sustainable governance, grounded in the recognition of real interdependencies among all actors.

2. What supplementary materials do you require?

The proposed material is particularly relevant and well-structured.

However, it may be useful to specify, whenever possible, that the envisaged **online platform combines ecological commitment with digital sobriety, relying on eco-designed architecture and controlled carbon consumption.**

Ideally, this platform could also include a contributive dimension, enabling automatic support for reforestation or ecosystem restoration projects with each significant user interaction (registration, download, viewing, etc.).

In addition, the platform – which would host all core content – could also include other practical resources, such as:

- **Implementation guides**, focused on action and operational tools;
- **Methodological guides**, designed to promote understanding and knowledge sharing.

These resources would aim to make knowledge more accessible and to build stakeholder capacity across several key areas, including:

- **Risk management and resilience: understanding materiality and the importance for stakeholders to grasp both internal and external risks faced by the organization;**
- **Responsible governance: learning how to mobilize and engage stakeholders effectively in the implementation of initiatives;**
- **Responsible marketing and communication: raising stakeholder awareness on sustainability and ESG issues.**

Each guide could be presented visually and concisely on the platform, specifying:

- **the relevant Sustainable Development Goals (SDGs);**
- **the main thematic area;**
- **and the way it aligns with the principles of inclusivity, materiality, responsiveness, and impact defined in the AA1000AP.**

The platform could draw inspiration from **We Act 4 Earth**, incorporating several complementary features, such as:

- **an interactive directory of committed actors and initiatives;**
- **a member club offering regular opportunities for exchange, both online and in person;**
- **and a welcome communication kit to support participation and promote best practices.**

Together, these elements would strengthen engagement management, while deepening the understanding of transformative dynamics within the stakeholder ecosystem.

3. Do these proposed changes create additional value for stakeholders, such as improving clarity, efficiency, or usability? If so, to what extent?

Pages 7 and 8 of the Amended Structure to Ensure More Strategic Stakeholder Engagement propose a particularly robust and structured approach to strengthening the coherence and depth of stakeholder dialogue.

The first phase, built on a funnel principle, allows for a gradual engagement of stakeholders – from general to specific – while integrating the organization's values, mission, and value chain, in alignment with the AA1000SES principles.

This approach promotes clear prioritization from the outset and ensures stronger alignment between overall strategy and stakeholder expectations.

The integration of digital tools from the design phase is also essential.

These tools facilitate the evaluation of interactions and the measurement of engagement, making the process more agile, traceable, and adaptive.

As such, the document functions as an operational and multifunctional guide, enabling differentiated understanding of each stakeholder category and supporting a more contextualized and targeted approach.

This methodological evolution responds to the growing diversification of stakeholders, reflecting a rapidly changing environment marked by ICT innovations, artificial intelligence, and the increasing complexity of global value chains.

In this context, **it becomes relevant to invert the perspective:** the goal is no longer to impose standards, but to empower stakeholders by positioning them as active contributors to their own success.

This participatory posture enhances their autonomy and commitment, while repositioning consultants and reference frameworks as facilitation tools supporting a collective and evolving process.

Furthermore, **the use of predefined and differentiated indicators (KPIs) is fundamental** for assessing engagement at a given point in time and providing an evolving mapping of the stakeholder organization relationship.

This regular measurement serves as both a strategic steering mechanism and a decision-support tool.

Finally, **continuous improvement remains at the core of the process.**

Whether by sustaining current momentum, redefining stakeholder roles, or adjusting the overall strategic framework, the approach must remain iterative and open.

Such evolution strengthens the organization's capacity for monitoring, informing, satisfying, and actively engaging its various stakeholders across all levels.

This framework resonates closely with Anthony McGrew's (1997) analyses of global governance and the transformations driven by globalization.

According to McGrew, contemporary systems are characterized by several dynamics that compel organizations to adapt constantly, including:

- the growing interdependence among actors, a true butterfly effect, where local decisions have global consequences;
- the gradual erosion of national boundaries, complicating distinctions between internal and external issues;
- the tensions of sovereignty arising from this interdependence, where shared responsibility becomes a collective imperative; and
- the increasing systemic complexity linked to the proliferation of actors and the density of interactions.

These transformations call for adaptive governance structures capable of combining clarification, simplification, and transparency, while acknowledging the plurality of actors and the interdependent nature of their relationships.

The document aligns fully with this dynamic: it clarifies processes and simplifies engagement pathways, thereby reinforcing strategic coherence at a global scale.

4. Which aspects of the proposed changes are unclear and that might lead to confusion, misinterpretation, or unintended consequences?

The current changes appear **clear, coherent, and precise**.

While some **technical or methodological refinements may be necessary**, they do not create **confusion, except perhaps for audiences less familiar with sustainability issues**.

5. Please provide examples by noting the clause and /page from the exposure draft?

- ***Contemporary Stakeholder Engagement, page 8, paragraph 1 - « Stakeholder enagement is engaging with relevant stakeholders to share information, gain insights and facilitate open dialogue leading to better decisions ...stakeholders ».***
- ***Guided Prioritization Methodology, page 9, paragraph 1 - « Using results from this exercise...dependent ».***
- ***Simplifies Standard Accompanied by Additional Guidance Materials, page 10, paragraph 3 - « A web based platform.....present examples » but also - « Release of supplementary materials provinding more targeted guidance....»***

AccountAbility could develop a mini-platform that, in addition to the existing tools, would bring together practical guides and thematic sheets on topics such as recycling, water management, and responsible governance — with the goal of strengthening stakeholder skills and dialogue.

Inspired by **We Act for Earth or the ADEME (French Agency for Ecological Transition)**, the platform could feature a directory of local actors, a collaborative space, and a communication toolkit.

To ensure accessibility, short motion-design videos could be used to simplify and illustrate key sustainability concepts.

This approach would promote collective capacity building and co-creation of sustainable value at the territorial level.

6. Which of the existing sustainability disclosure standards and frameworks are most important for interoperability, and why?

Amid the growing number of sustainability frameworks and standards, coherence and clarity now rely more than ever on a common foundation that combines the universality of principles, sectoral adaptability, and simplicity of implementation.

In this regard, the AA1000SES standard stands as a fundamental pillar and a central reference framework.

Internationally recognized, it establishes the foundations for a structured, inclusive, and measurable dialogue with stakeholders.

Its strength lies in its “agnostic” nature—being independent of any specific sector, geography, or business model—which grants it a rare methodological universality.

The AA1000SES should not be seen as a competing standard but rather as the ethical and methodological backbone upon which other frameworks build and operationalize their approaches.

Thus, the complementarity between key frameworks—GRI, ISSB, the UN Guiding Principles (UNGPs), ESRS and Ethos illustrates the current convergence toward a sustainable, inclusive, and impact-driven governance model.

- **The GRI** provides the universal language of sustainability, structured around the principle of double materiality, linking organizations’ environmental and social impacts to their economic performance.
- **The ISSB and ESRS** translate these principles into harmonized regulatory and financial frameworks, ensuring comparability and transparency in sustainability disclosures.
- **The UNGPs** reaffirm the normative foundation of sustainability: respect for human rights and accountability for impacts across the value chain.
- **The Ethos Indicators**, developed in Brazil by the Instituto Ethos enable companies to self-assess their CSR maturity, translating ethical and social values into tangible sustainability performance indicators. By promoting transparency, accountability, and collective learning, the Ethos Indicators complement international frameworks by grounding sustainability in the operational and cultural realities of local contexts.

The interaction among these frameworks is guided by the four core principles of the AA1000AP:

- Materiality, to identify and prioritize significant issues;
- Inclusivity, to ensure meaningful participation of all stakeholders;
- Responsiveness, to provide measurable and appropriate responses to stakeholder expectations;
- and Impact, to evaluate the real and lasting outcomes of actions undertaken.

Together, these principles form a coherent, integrated, and evolving architecture, with the AA1000SES acting as the backbone of the system.