****Response Letter Template****

****CSSB’s Proposed 2025-2028 Strategic Plan****

# Instructions for Using This Document

The Canadian Sustainability Standards Board (CSSB) has provided this optional response letter template for you to comment on the Consultation Paper, “[Proposed 2025-2028 Strategic Plan](https://www.frascanada.ca/en/sustainability/documents/cssb-proposed-2025-2028-strategic-plan).” This template is intended to help organize responses that would otherwise be submitted as an open-format response letter. Your use of this template helps the CSSB collect information about participants, organize responses, and analyze feedback.

The questions from the Consultation Paper appearin tables with spaces for your response. You need not comment on all questions. When you’re done, use the [online submission portal](https://www.frascanada.ca/en/my-account/login?r=%2fen%2fcssb%2fsubmit-comment%3fdocname%3dCSSB-strategic-plan-CP) to send this letter to the CSSB. Comments will be welcome up to, and including, **April 7, 2025.**

# **Privacy and Confidentiality**

By completing this response letter template, you consent to the collection and use of information as described below.

FRAS Canada values your participation in the research it conducts and will safeguard the information you provide. The information will only be made available to those within FRAS Canada, including Board members, who require use of it for verification, analysis, and/or deliberation purposes. We use a third-party software to store and analyze responses, including related personal information such as name and email address of the submitter. This information may be stored outside of Canada. Appropriate data retention and destruction practices will take place following completion of the project. Should you wish to withdraw your consent or if you have any questions about the processing of your personal information, please contact us at [info@frascanada.ca](mailto:info@frascanada.ca).

# General Questions

Please only check one box per question. If more than one response option applies, select the option that best describes the perspective you or your organization is providing.

|  |  |
| --- | --- |
| Left intentionally blank | **Response** |
| **Responding as** | An organization  An individual |
| **Organization name** (If responding as an organization) **or your name** (if responding as an individual) | Enter your text here |
| **Perspective** | Academic or researcher  Advocate on behalf of a cause  Enabler of sustainability reporting or of interpretation of disclosures (e.g., advisor, consultant, legal counsel, auditor, assurance provider, rating agency)  Government or regulator  Investor  Preparer of sustainability disclosures  Other (please specify): Enter your text here |
| **Do you identify as an Indigenous person?** | Yes – First Nation  Yes – Inuit  Yes – Métis  Yes – Self-described: Enter your text here  No – I do not identify as an Indigenous person  Prefer not to say |
| If responding as an organization:  **Is your organization Indigenous-owned and/or led?**  An Indigenous-led organization refers to a group, institution, or entity that is primarily governed, operated, and led by Indigenous Peoples, individuals, and/or communities. | Yes – Indigenous-owned or led  No – Not Indigenous-owned or led  Prefer not to say |

# Consultation Questions

Comments are most helpful when they indicate the specific strategic priority to which they relate, clearly explain the concern, and why they agree or disagree with the proposal.

## Mission, vision, and values

### Our mission

The CSSB’s mission is to serve the public interest by setting and maintaining high-quality sustainability disclosure standards for Canadian entities and by contributing to the development of international sustainability disclosure standards.

### Our vision

To be the trusted voice on sustainability disclosure standards in Canada, reflected in the broad adoption of our sustainability disclosure standards.

### Our values

**Integrity and trustworthiness** – We will carry out our mission with courage and humility, be competent and accountable.

**Respect** – We will listen attentively, be open-minded and well-informed, considerate and constructive. We will maintain confidentiality, be empathetic, and seek to understand other perspectives.

**Inclusivity** – We will proactively engage with diverse perspectives, communicate in an accessible manner and constructively challenge what we know.

**Collaboration** – We will challenge one another, be candid, flexible and vulnerable, build capacity and engagement with interested and affected parties, hold space for others and be clear on objectives and measure outcomes.

**Reciprocity** – We will foster a culture of mutual respect, and form and maintain long-term relationships with mutual benefits.

Our mission, vision, and values appear on page 5 of the Consultation Paper.

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| --- | --- | --- |
| **Ref.** | **Question** | **Response** |
| 1 | Do you agree with our mission, vision, and values? If not, why not? | Enter your text here |

## Strategic priorities

### Introduction

Our strategic priorities have been developed to advance our vision, mission, and values and to direct our annual plans for fiscal years 2025 to 2028.

### Priority A – Establishing the CSSB as the source of Canadian reference standards for high-quality sustainability disclosure

* Support the setting and adoption of high-quality sustainability standards through listening to, and engagement with, interested and affected parties, providing for voluntary adoption by Canadian entities and for use by Canadian regulatory and governmental authorities as the reference source of sustainability disclosure requirements.
* Increase connectivity with other Canadian reporting standard setters.

### Priority B – Advancing the inclusion of Indigenous Peoples in sustainability standard setting

* Enhance outreach and engagement with Indigenous Peoples to build trust and deepen relationships.
* Create new pathways for Indigenous Peoples to participate in standard-setting processes and provide feedback.
* Champion the inclusion of Indigenous rights and interests in Canadian Sustainability Disclosure Standards (CSDSs).

### Priority C – Contributing to the development of international sustainability disclosure standards

* Participate in and influence international standard setting, with a focus on areas of greatest impact on the Canadian public interest, such as the International Sustainability Standards Board’s biodiversity research project.
* Lead by advocating for Indigenous voices and matters to be included in decision-making at the international level of sustainability standard setting.

### Priority D – Determining where the CSSB may contribute by developing additional sustainability standards and/or guidance

* Determine whether the CSSB should provide separate standards and/or guidance for specific types of entities, for example:
  + Canadian small and medium-sized private entities; and
  + public sector entities
* Determine the CSSB’s role in providing CSDS guidance to interested and affected parties.

### Priority E – Advancing a communications and outreach strategy to support achieving our mission via effective engagement with interested and affected parties

* Enhance transparency in decision-making and timely processing of feedback for future consultations.
* Conduct effective post-implementation reviews that reflect feedback from interested and affected parties.
* Enhance engagement with the Francophone community in the standard-setting process.

More details on each strategic priority can be found on pages 9-14 of the Consultation Paper

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| **Ref.** | **Question** | **Response** |
| 2 | Are there any priorities or objectives that should be added, changed, or removed from the proposed Strategic Plan? If so, please specify which priority or objective you are referring to and explain your reasoning. | Enter your text here |

## Priority B – Advancing the inclusion of Indigenous Peoples in sustainability standard-setting

**Objectives**

* Enhance outreach and engagement with Indigenous Peoples to build trust and deepen relationships.
* Create new pathways for Indigenous Peoples to participate in standard-setting processes and provide feedback.
* Champion the inclusion of Indigenous rights and interests in CSDSs.

More details on Priority B can be found on page 10 of the Consultation Paper.

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| **Ref.** | **Question** | **Response** |
| 3 | How should the CSSB integrate this priority and its objectives into sustainability standard setting in Canada?   1. **A building-block approach\*** 2. **Guidance on materiality and Indigenous matters**   (c) All the above  *\* “Building-block approach” is defined in footnote 3 on page 10 of the Consultation Paper.* | Enter your text here |
| 4 | If you answered (a), what components/elements would you expect to see in a building-block standard focusing on Indigenous matters? | Enter your text here |
|  |  | **To meaningfully collaborate with Indigenous Peoples in Canada, the CSSB has the following specific questions for First Nation, Métis, and Inuit respondents.** |
| 5 | How should the CSSB balance the richness and diversity of Indigenous voices, needs, and interests in its processes? | Enter your text here |
| 6 | How can the CSSB respectfully integrate Indigenous Knowledges, sciences and worldviews into its process and/or standards? | Enter your text here |
| 7 | How would you like to see collaboration happen between you, your community, and/or organization and the CSSB? What specific protocols should the CSSB be aware of? | Enter your text here |
| 8 | Would you be interested in further conversation about these matters? If yes, please provide your name and contact information. | Enter your text here |

## Criteria for assessing strategic priorities

The CSSB considers the following criteria when assessing potential priorities to be added to its proposed Strategic Plan:

### Prevalence

* Consideration of alignment with national and international standards and priorities that further the CSSB’s mission, vision, and objectives.
* Canadian-specific topics that serve the public interest by improving sustainability disclosure practices.

### Impacts

* How urgent the matter is likely to be for entities and/or the Canadian public interest.
* Relevance of sustainability disclosure information to interested and affected parties.
* How the matter addresses or responds to regulatory, legal, or policy-related risks and developments related to advancing high-quality sustainability disclosure.
* Interoperability with other national and international standards.
* How addressing the matter will advance the CSSB’s mission and vision over the short, medium, and long term.

More information on the process and criteria for assessing strategic priorities can be found on page 15 of Consultation Paper.

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| **Ref.** | **Question** | **Response** |
| 9 | Has the CSSB identified the appropriate criteria for assessing strategic priorities? If not, why not? | Enter your text here |

# Before You Go! Tell Us about Yourself

The CSSB is committed to developing standards in the Canadian public interest. By providing information about yourself, you contribute to actively shaping the future of our work. We invite you to fill out the information below to support our standard-setting activities, including understanding perspectives and ensuring diverse, inclusive, and balanced representation in our engagements.

Please only check one box per question. If more than one response option applies, please select the option that best describes the perspective you or your organization is providing.

|  |  |
| --- | --- |
| Left intentionally blank | **Response** |
| If responding as an organization:  **Organization type** | Not-for-profit organization  Private enterprise  Professional or industry association  Publicly traded company  Public sector entity  Other |
| If responding as an organization:  **Industry** | Administrative and support services  Agriculture  Arts, entertainment, and recreation  Construction  Consulting and legal services  Education services  Finance  Fishing and hunting  Government services  Healthcare and social assistance  Information, telecommunications, and cultural industries  Insurance  Manufacturing  Mining and quarrying  Oil and gas  Other services and advocacy  Real estate, rental, and leasing  Retail trade  Transportation and warehousing  Travel, accommodation, and food service  Utilities  Waste management and remediation services  Wholesale trade  Other (please specify): Enter your text here |
| **Province of head office** (if responding as an organization) **or** **province of residency** (if responding as an individual*)* | An Indigenous Nation and/or Territory  Alberta  British Columbia  Manitoba  New Brunswick  Newfoundland and Labrador  Northwest Territories  Nova Scotia  Nunavut  Ontario  Prince Edward Island  Quebec  Saskatchewan  Yukon  Outside of Canada |
| If responding as an organization:  **Organization size** | Small (<100 employees)  Medium (100-500 employees)  Large (>500 employees) |
| If responding as an organization within the Finance industry:  **Type of financial institution** | Bank  Credit Union  Investment Firm  Pension Fund  Other (please specify): Enter your text here |
| If responding as a professional or industry association:  **Regional scope of membership base** | Provincial  National  International  An Indigenous Nation and/or Territory  Other (please specify): Enter your text here |
| If responding as a professional or industry association:  **Number of members** | Enter your text here |
| **Are you interested in future collaboration with the CSSB? If so, please leave your contact information.** | Enter your text here |
| **Is there any other information you’d like to share about your organization?** | Enter your text here |

## Signatures

Signatures are optional and not a requirement for submitting this response letter template. If you have more than one signatory, you can copy-paste the signature box below as many times as needed.

Name:

Title: