



Item 01 – GRI Topic Standard Project for Economic Impact – Proposed members for Working Group

For GSSB Approval

Date	18 December 2023
Meeting	16 January 2024
Project	GRI Topic Standard Project for Economic Impact
Description	<p>The Global Sustainability Standards Board (GSSB) has identified the GRI Economic Impact-related Topic Standards review as a priority project. The proposal was approved in the GSSB meeting of September 2023.</p> <p>This paper presents the first list of nominations of members of the working group and its subgroups for information and approval by the GSSB.</p>

This document has been prepared by the GRI Standards Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit www.globalreporting.org.

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This document does not represent an official position of the GSSB



1. Background

The GSSB approved the [project proposal for the GRI Topic Standard Project for Economic Impact](#) following its meeting on 14 September 2023.

In line with the GSSB's [Due Process Protocol](#), the GSSB confirmed its intention to form a multi-stakeholder working group (WG) to provide technical advice for developing the revised Topic Standard.

This document presents the proposed working group composition for information and approval by the GSSB. The Standards Division will present the nominated experts for approval in the January 2024 meeting. All the nominated members have confirmed their availability and interest in participating in the working group and its subgroups.

2. Selection process and criteria

As per the due process protocol, working group members are appointed by the GSSB and should reflect a balance of multi-stakeholder constituencies.

The Standards Division proposes 17 candidates¹ to form part of the working group responsible for revising GRI economic impact-related Standards. With the focus on economic impact-related topics, different constituencies will have an equal voice in the working group.

As part of the revision, the working group will, in collaboration with the Standards Division, define the scope and boundaries of the revised GRI Standards, including focus areas, priorities, and structure.

The working group will subsequently be divided into subgroups to develop recommendations on specific topics as part of the standards development. Working group members can nominate colleagues with specific expertise for the subgroup work. The Standards Division has endeavoured to ensure the representation of all stakeholder constituencies in the working group or its subgroups on which GSSB membership is based. In addition, geographical, gender, and cultural diversity will be encouraged.

In line with the due process protocol, the working group will report to the GSSB and seek guidance and advice whenever required to advance the revision project or when they cannot reach a consensus. When the working group is satisfied that it has a proposed (set) of draft Standard(s) that is ready for public consultation, the draft(s) are presented to the GSSB for approval.

According to the due process protocol, the Standards Division has aimed to have experts from each constituency on which the membership of the GSSB is based: business enterprise, civil society, investment institution, labor, and mediating institution.

¹ Additional members may be proposed to the GSSB at a later date.

32 **3. Proposed working group composition**

33 Table 1. Proposed working group composition

#	Name	Title	Organization	Constituency	Region	Extract of background and experience
1	Alberto Alemanno	Founder	The Good Lobby	Civil Society Organization	Europe	<p>Alberto Alemanno is the Jean Monnet Professor in European Union Law at HEC Paris, and Founder of The Good Lobby, a nonprofit civic start up aimed at equalizing access to power through unconventional collaborations between civil society, the private sector and philanthropies. Alberto's research has been centered on how the law may be used to counter social, health, economic, and political disparities of access within society.</p> <p>Alberto is also permanent visiting professor at the College of Europe, Bruges, where he teaches participatory democracy, at the University of Tokyo School of Public Policy, the School of Transnational Governance at the European University Institute in Florence, as well as scholar at The Rutgers Institute for Corporate Social Innovation.</p>
2	Alex Gordy	Technical Director	EITI (Extractive Industries Transparency Initiative)	Mediating Institution	Asia	<p>Alex leads the EITI International Secretariat's technical work, including on Validation, open data, systematic disclosure of EITI data and on state-owned enterprise transparency. He acts as Secretary to the EITI Board's Validation Committee and was previously Validation Director.</p>

						<p>Alex has over 17 years of experience in private-sector business intelligence and political risk analysis covering banking, finance and the extractive industries in Africa and Asia. He has published extensively and spoken at many conferences on these topics. His earlier professional experience includes working at the United Conference on Trade and Development and the European Bank for Reconstruction and Development.</p>
3	Anne Linsay	Responsible Investment Coordinator	International Transport Workers' Federation	Labor	Europe	<p>Anne Lindsay is the Responsible Investment Coordinator for the International Transport Workers' Federation, highlighting the rights of transport workers worldwide and actions needed to support the shift to sustainable transport. A particular focus for Anne's role is engaging with trustees, pension funds and asset managers on ways to increase respect for human rights in global value chains and support a just transition. She is an active member of the Committee on Workers' Capital, chairing the CWC's taskforce on strategic policy and has represented the ETUC on the EU Sustainable Finance Platform.</p> <p>Before joining the ITF in June 2020, she worked as Lead Analyst on the Private Sector at the Catholic Agency for Overseas Development. As well as leading work on business and human rights, she contributed to successful civil society advocacy for the EU Non-financial Reporting Directive, the Modern Slavery Act, and the UK Bribery Act. She was a director of the CORE corporate accountability coalition from 2011 to 2018.</p>

4	Carlota de Paula Coelho	Policy Lead	B Lab	Civil Society Organization	Europe	<p>Carlota is Policy Lead at B Lab, a global non-profit behind the B Corp movement, businesses committed to transforming the global economy to benefit all people, communities, and the planet through economic systems change.</p> <p>She has a background in European Union Law (LL.M) and leads advocacy initiatives in the sphere of sustainable finance in collaboration with other Civil Society Organizations and responsible businesses. She's also a member of EFRAG TEG, the European Commission's advisory body for the development of the new European Sustainability Reporting Standards. She's a former corporate sustainability consultant, specialized in impact measurement, ESG reporting and assurance.</p>
5	Christina O'Brian	Senior Vice President of CSR Data and Reporting	Bank of America	Business Enterprise	North America	<p>Christina O'Brien is the Senior Vice President of CSR (ESG) Data and Reporting at Bank of America (BoFA). Tina would represent a business enterprise perspective to the GRI working group, bringing her extensive experience leading external CSR reporting for one of the world's premiere financial institutions. In addition to her disclosure work, Tina also instituted a data and reporting controls program for ESG data at BoFA. In previous BoFA roles, Tina worked in merchant services oversight, payments strategy and compliance communications.</p>
6	Delilah Rothenberg	Co-Founder and Executive Director	Predistribution Initiative	Civil Society Organization	North America	<p>Delilah Rothenberg is a Co-Founder and the Executive Director of the Predistribution Initiative (PDI), a multi-stakeholder non-profit supporting investors and their stakeholders in</p>

						<p>strategies to share more wealth and influence with workers and communities, ultimately reducing system-level risks that affect both portfolios and stakeholders. Delilah brings nearly two decades of experience in finance across asset classes – particularly working in private equity, infrastructure, and project finance with a focus on financing, economic inclusion, and sustainability for over 12 years.</p> <p>Previously, Delilah worked in sell-side equities with Bear Stearns and investment research with GLG. Delilah has served in advisory capacities for the Council of Institutional Investors (CII), Capitals Coalition, For the Long Term, and NYC Comptroller Brad Lander. She is an Executive Fellow at the Rutgers Institute for the Study of Employee Ownership and Profit Sharing and former OSF Fellow. She has served on various committees for the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), Principles for Responsible Investment (PRI), Global Impact Investing Network (GIIN), and Taskforce on Inequality and Social-related Financial Disclosures (TISFD). Delilah currently sits as a member of the Technical Committee for GRI’s Financial Services Sector Standard on Capital Markets.</p>
7	Evan Harvey	Managing Director, Audit & Assurance	Deloitte & Touche LLP	Business Enterprise	North America	<p>Evan is an Audit & Assurance managing director at Deloitte & Touche LLP, specializing in Environmental, Social, and Governance (“ESG”) and Sustainability. He previously worked as the Global Head of Sustainability for Nasdaq, where he managed corporate sustainability (ESG strategy), philanthropy, volunteerism, and purpose projects. Evan has</p>

						held several nonprofit board and working group leadership roles and served on the Global Reporting Initiative's Global Sustainability Standards Board (GSSB). He is the primary author of Nasdaq's "ESG Reporting Guide" and his work has been published in both Forbes and Capital Finance International
8	Joseph Mitchell	Assistant Secretary	Australian Council of Trade Unions	Labor	Oceania	<p>Joseph Mitchell is the Assistant Secretary of the Australian Council of Trade Unions (ACTU). The ACTU is the peak trade union body in Australia. Together with its 42 affiliate unions, the ACTU represents nearly 2 million trade union members across a broad spectrum of industries and occupations in both the public and private sectors.</p> <p>Joseph joined the ACTU in 2016 and most recently led the ACTU Centre for Workers' Capital overseeing the ACTU's national and international engagement on superannuation and retirement outcomes for working people. He has extensive experience across the trade union movement, Australia's \$3.5 trillion superannuation industry, responsible institutional investment, compliance, and governance.</p>
9	Kaunain Rahman	Business Integrity Specialist	Transparency International	Civil Society Organization	Europe	<p>Kaunain is the Business Integrity Specialist at Transparency International (TI), and her role revolves around advancing integrity in business—an integral component of TI's movement-wide strategy.</p> <p>She contributes to projects such as Integrity Pacts (IP) and Business Integrity Country Agenda (BICA), focusing on transparent contracting and advancing integrity practices at the national level. Kaunain also leads TI's</p>

						<p>efforts in addressing corruption through private sector sustainability reporting (e.g., ESG).</p> <p>Previously, she served as Research Coordinator at TI, and her main responsibilities lay with the Anti-Corruption Helpdesk. In the NGO sector, she has campaigned for nuclear disarmament as Regional Ambassador for South Asia at Global Zero in the USA and volunteered with the Child in Need Institute (CINI) in India. In the private sector, she has worked as an associate consultant for internal audit services at Ernst and Young (EY) in India. Her other qualifications include degrees in Political Science and Human Rights.</p>
10	Luis Perera-Aldama	Academic and Author	INSEAD Business School; Universidad de Montevideo; Universidad de Burgos; Center on Social and Environmental Accounting Research	Mediating Institution	Latin America	<p>Luis Perera-Aldama was the PwC Chile partner in charge of Sustainable Business Solutions since 2004 until his retirement in June 2012 and, throughout his 38 years career, a seasoned audit partner with wide international experience servicing many audit and sustainability clients and projects, management positions within the South American firms of PwC and member of the auditing standard committees of the professional accounting bodies in Uruguay and Chile.</p> <p>He is the author of several papers on sustainability reporting, has written many books and chapters on the socio-economic dimension of sustainability reporting and has been engaged in the past as a technical expert to GRI working groups, for the G3, G3.1 and G4 versions (on Reporting as a process, Materiality and Report Content, and Boundaries.)</p>

11	Lynn Pamment	Comptroller & Auditor General for Jersey	International Public Sector Accounting Standards Board (IPSASB)	Civil Society Organization	Europe	<p>Lynn Pamment is a UK representative on the International Public Sector Accounting Standards Board (IPSASB). In December 2022, IPSASB confirmed its role in advancing public sector sustainability reporting.</p> <p>Lynn Pamment is Comptroller & Auditor General for Jersey, an appointment she took up in January 2020. Prior to her appointment in Jersey she was a lead partner in PwC UK's Government and Public Sector Assurance practice where she gained over 30 years experience of working in an assurance and advisory capacity with public and private sector organizations in the UK and beyond.</p>
12	Dr. Mario Charles Abela	Strategic Advisor	Value Balancing Alliance	Mediating Institution	Europe	<p>Dr. Mario Abela FCPA FCMA is a Strategic Advisor to the Value Balancing Alliance and Expert Advisor on Corporate Reporting at Bain & Co. He is the Global Chair of World Intangible Capital Initiative and Vice-Chair of the IMA's Sustainable Business Management Committee. Mario is a recognised expert in accounting, reporting and governance. Mario holds a PhD in Accounting from the University of London, a Masters of Science from Linkoping University, Sweden and a Bachelor of Commerce from the University of Melbourne, Australia.</p> <p>He has held senior executive positions in both the public and private sector and for the last decade has been working in the area of sustainability and the importance of accounting and governance in companies transitioning to a sustainable economy. Mario is passionate about promoting the role accounting and governance can play in driving towards more</p>

						sustainable businesses and is a frequent presenter at international conferences and seminars.
13	Olumide Lala	Executive Director	Climate Transition Ltd.	Investment Institution	Africa	<p>Olumide Lala is the Co-Founder and Executive Director of Climate Transition Limited as well as the Chief Executive Officer & Board Member for the Climate Finance & Investment Accelerator Limited.</p> <p>Olumide has devoted his career to helping business leaders and governments find solutions to the global challenges of climate change, sustainable finance and capital markets infrastructure development gaps.</p> <p>He has provided advisory services to a number of financial institutions, regulators, and governments in countries across Africa. His areas of focus include sustainable development in emerging economies, climate change mitigation/adaptation strategies and climate finance.</p> <p>Olumide has over 30 years Banking & Capital Markets experience delivering technology-enabled strategic solutions and products that have created value and wealth to clients.</p> <p>He holds an MBA from the Imperial College, London, UK, an MSc. in Business Systems Analysis & Design from London City University, London UK, and a BSc in Accounting from the University of Hull, UK.</p>
14	Rodney Ndamba	Chief Executive	Institute for Sustainability Africa (Insaf)	Civil Society Organizations	Africa	Rodney is the Chief Executive/Founder of the Institute for Sustainability Africa ((INSAF) and is a Fellow Member of the Association of

						<p>Chartered Certified Accountant (FCCA) (UK) and Registered Public Practice Accountant in Zimbabwe. He holds a Master of Arts in Accounting and Finance (University of Huddersfield, UK) and a Bsc (Hons) in Accounting (Oxford Brookes University, UK).</p> <p>He is a GRI Certified Sustainability Professional. He has over 20 years of experience working in the private and academic sector in Zimbabwe and former University Lecturer. Rodney is a former GRI Stakeholder Council Member for Africa (6 years). He is also a member of the Zimbabwe Stock Exchange Listing Committee, and Advisory Committee Member of The ESG Exchange. He was the lead Consultant to the GRI and UN-OLLDC Pilot Project on Sustainability Reporting in Malawi. He has also been a Subject Matter Expert in Kenya and South Africa.</p>
15	Sharmeen Contractor	Lead, Market Systems and Investors	Oxfam America	Civil Society Organizations	North America	<p>Sharmeen leads investor advocacy at Oxfam America. In this role, she plays multiple roles as an advocate, ally, educator, and critical friend to investors to ensure that they understand the social and environmental impacts and risks of their investments.</p> <p>Prior to Oxfam, she worked at SoC Investment Group (formerly CtW Investment Group) as an ESG Research and Engagement Specialist where she focused on providing research to and engaging in advocacy with investors on issues of human capital management. From 2011-2015, Sharmeen was at MSCI, Inc. in the ESG team conducting research, providing thought leadership, and informing on MSCI's</p>

						ESG methodology for both companies and countries.
16	Sachiko Ichikawa	Board Director	Olympus and Tokyo Electron	Business Enterprise	Asia	<p>Serves as a board director for two prominent companies listed on the Tokyo Stock Exchange, namely Olympus and Tokyo Electron, and also holds a directorship at the Board Directors Training Institute (BDTI), a public interest institution dedicated to advancing corporate governance. In her role, she actively spearheads sustainability discussions during board meetings, overseeing the governance of the management team, and championing the principles of stakeholder capitalism.</p> <p>Possessing a wealth of knowledge and recognized as an FSA credential holder of SASB, she brings a strategic and informed perspective to her responsibilities. With a background as a lawyer specializing in Human Resource Management and a current position as a GRI Labor Group Advisor, she is well-versed in navigating the intricate landscape of stakeholder capitalism.</p>
17	Shivaram Rajgopal	Kester and Byrnes Professor	Columbia Business School (CBS)	Mediating Institution	North America	<p>Shivaram is the Kester and Byrnes Professor at the Columbia Business School (CBS). He is a world-renowned expert on ESG, financial reporting issues, fraud, executive compensation, corporate culture and corporate governance.</p> <p>Professor Rajgopal has been internationally recognized for his scholarship on several occasions including the prestigious American Accounting Association (AAA) Notable Contribution to the Literature Award (thrice),</p>

						<p>Graham and Dodd Scroll Prize given by the Financial Analysts Journal (twice) and the Glen McLaughlin Award for Research in Accounting Ethics (thrice). Shiva is passionate about bridging academic theory with policy setting and corporate practice. He writes a regular column for Forbes and has published op-eds in every major outlet. He advises think tanks, asset management firms, advisory firms, and professional and trade associations.</p>
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