

GRI Topic Standard Project for Economic Impact

Working Group member biographies

January 2024

Contents

Working group members.....	3
Alberto Alemanno	3
Alex Gordy.....	4
Anne Lindsay.....	4
Carlota de Paula Coelho	5
Christina O'Brien	5
Delilah Rothenberg.....	6
Evan Harvey	6
Joseph Mitchell.....	7
Kaunain Rahman.....	7
Luis Perera	8
Lynn Pamment CBE.....	9
Dr. Mario Abela	9
Olumide Lala	10
Rodney Ndamba	10
Sharmeen Contractor	11
Sachiko Ichikawa.....	11
Shivaram Rajgopal	12

Working group members

In accordance with due process, the Global Sustainability Standards Board (GSSB) has selected the following members to participate in the working group that will be responsible for reviewing the Phase 1 and 2 of the economic impact related disclosures in the GRI Standards. The members represent diverse, multi-stakeholder backgrounds and bring an excellent combination of relevant knowledge and experience in economic performance, anti-corruption, anti-competitive behavior, and responsible political engagement of an organization.



Alberto Alemanno

Founder, The Good Lobby

Constituency: Civil Society Organization

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 by developing new forms of responsive corporate political engagement. He regularly advises civil society, leading international organizations, governments, 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. Alberto is also permanent visiting professor at the College of Europe, Bruges and at the University of Tokyo School of Public Policy.

He has been named Young Global Leader by the World Economic Forum, Ashoka fellow, Social Innovator of the Year by the Schwab Foundation for Social Entrepreneurship and Innovation, as well as European Young Leader by Friends of Europe for his work aimed at filling the gap between academic research and policy realities.

He regularly publishes in Le Monde, The Guardian, Bloomberg, and Politico Europe and his work has been featured in The Economist, The Financial Times, and Nature and Science. Alberto is known not only for being a prolific scholar and active public interest lawyer but also for being a creative and passionate teacher having first embraced iTunes U, then pioneering Coursera with a massive open online course devoted to the functioning and impact of the European Union, which has reached over 300,000 learners from all over the World.

Originally from Italy, Alberto is a graduate of Harvard Law School, the College of Europe and holds a PhD in International Law & Economics from Bocconi University.



Alex Gordy

Technical Director, EITI (Extractive Industries Transparency Initiative)

Constituency: Mediating Institution

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.

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.

Alex holds an M.A. in International Relations from the University of Sussex and a B.A. in History from the University of Bristol. In his spare time, he enjoys playing squash, learning Asian languages, and reading non-fiction. Over the past 15 years, Alex has lived in Indonesia, Kuwait, Morocco, Nigeria, Senegal, and Thailand. He is currently based in Bangkok.



Anne Lindsay

Responsible Investment Coordination, International Transport Workers' Federation

Constituency: Labor Organization

Anne Lindsay is the Responsible Investment Coordinator for the International Transport Workers' Federation (ITF), 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.

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.



Carlota de Paula Coelho

Policy Lead, B Lab

Constituency: Mediating Institution

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. B Lab creates standards, policies, and tools for business and certifies companies - known as B Corps - that meet high standards of social and environmental performance, accountability, and transparency.

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.



Christina O'Brien

Senior Vice President of CSR Data and Reporting, Bank of America

Constituency: Business Enterprise

Tina 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. Prior to BoFA, Tina was a public relations associate for non-profit and civic organizations in New York City. She holds a Masters of Business Administration degree from Wake Forest University and a Sustainability Excellence Associate credential.

Tina lives in Charlotte, North Carolina, U.S. with her husband, two sons (seven and eight years old) and an adopted dog named Frankie Banana.



Delilah Rothenberg

Co-founder and Executive Director, Predistribution Initiative

Constituency: Civil Society Organization

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 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. 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).



Evan Harvey

Managing Director, Audit & Assurance, Deloitte & Touche LLP

Constituency: Business Enterprise

Evan Harvey 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 held several nonprofit board and working group leadership roles, and formerly 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. Evan holds a B.A. and an M.A. from the University of Texas and lives outside Washington DC.



Joseph Mitchell

Assistant Secretary, Australian Council of Trade Unions

Constituency: Labor Organization

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 two million trade union members across a broad spectrum of industries and occupations in both the public and private sectors.

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.

Joseph is a Trustee Director on Telstra Super, a leading Australian profit-to-member superannuation fund with over \$24 billion funds under management.

He holds a Bachelor of Economics and a Bachelor of Arts from the Australian National University and a Graduate Certificate in Applied Finance from the University of New South Wales.

Joseph is passionate about creating a fairer, more equitable society through empowering workers through their trade unions and achieving positive economic and social public policy outcomes.



Kaunain Rahman

Business Integrity Specialist, Transparency International

Constituency: Civil Society Organization

Kaunain is the Business Integrity Specialist at Transparency International (TI), and her role is to drive integrity in business – an integral component of TI's movement-wide strategy. At TI, she contributes to strengthening businesses' capacity to engage in collective action initiatives, fostering a culture of integrity throughout value chains, and advocating for enhanced regulatory frameworks and compliance control mechanisms. She has worked on projects such as Integrity Pacts (IP) and Business Integrity Country Agenda (BICA), focusing on transparent public procurement and advancing integrity practices in business at the national level, respectively. Kaunain

also leads TI's efforts in addressing corruption through private sector sustainability reporting (e.g., ESG).

Previously, she served as a Research Coordinator at TI, and her main responsibilities lay with the Anti-Corruption Helpdesk. In the NGO sector, she campaigned for nuclear disarmament as a 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 worked in internal audit services at Ernst and Young (EY) in India.

Kaunain received her Master's in Corruption and Governance from The Centre for the Study of Corruption at the University of Sussex in the UK, where her focus area of research was corruption in international business. Her other qualifications include degrees in Political Science and Human Rights.



Luis Perera

Academic and Author, INSEAD Business School; Universidad de Montevideo; Universidad de Burgos; Center on Social and Environmental Accounting Research
Constituency: Mediating Institution

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

He is the author of several papers on sustainability reporting, wrote 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.)

Currently, he continues actively engaged in several academic activities: Ph.D. candidate at the Universidad de Burgos, Spain, under its research group on Accounting, Change and Society with his project "Integrating sustainability information in mainstream reporting", focusing on the interphase between financial and sustainability accounting through value-added statements; executive-in-residence with the executive-in-residence with the Sustainable Business Initiative and the Humanitarian Business Group at INSEAD, Fontainebleau, France; Professor on Auditing, Assurance, and Sustainability and the road towards Integrated Reporting at the Post Graduate Center of the Universidad de Montevideo, Uruguay; and invited master class lecturer on Assurance of Sustainability Reports at

the Master on Advanced Accounting and Auditing at the Universidad de Burgos. He has been a member of CSEAR (Center on Social and Environmental Accounting Research) since 2017.



Lynn Pamment CBE

UK Representative, International Public Sector Accounting Standards Board (IPSASB)

Constituency: Mediating Institution

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.

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 of experience of working in an assurance and advisory capacity with public and private sector organizations in the UK and beyond.

Lynn Pamment is a first-class honours graduate from the University College Cardiff. She is a prize-winning member of the Institute of Chartered Accountants in England and Wales (ICAEW) and is also a member of CIPFA. She is also the Chair of the Financial Reporting Advisory Board to HM Treasury in the UK.



Dr. Mario Abela

Strategic Advisory, Value Redefined

Constituency: Mediating Institution

Dr Mario Abela FCPA FCMA is an Expert Advisor on Corporate Reporting at Bain & Co and in the past has worked with clients such as CERES, Value Balancing Alliance and the Capitals Coalition. He is the Global Chair of World Intangible Capital Initiative and Vice-Chair of the IMA's Sustainable Business Management Committee. Mario is a recognized 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. 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 sustainable businesses and is a frequent presenter at international conferences and seminars.



Olumide Lala

Executive Director, Climate Transition Ltd.

Constituency: Investment Institution

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.

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.

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.

Olumide has over 30 years Banking & Capital Markets experience delivering technology-enabled strategic solutions and products that have created value and wealth to clients.

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.





Rodney Ndamba

Chief Executive, Institute for Sustainability Africa (Insaf)

Constituency: Civil Society Organization

Rodney is the Chief Executive/Founder of the Institute for Sustainability Africa (INSAF) and is a Fellow Member of the Association of 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).

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

	<p>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>
	<p>Sharmeen Contractor</p> <p><i>Lead, Market Systems and Investors, Oxfam America</i></p> <p><i>Constituency: Civil Society Organization</i></p> <p>Sharmeen leads investor advocacy at Oxfam America. In this role, she plays multiple roles as an advocate, ally, educator, and connector to investors to provide awareness of the social and environmental impacts and risks of their investments. Sharmeen has over a decade of experience in environmental and social advocacy and research. 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. Sharmeen also worked at MSCI, Inc. in the ESG team conducting research, providing thought leadership, and informing on MSCI's ESG methodology for both companies and countries.</p>
	<p>Sachiko Ichikawa</p> <p><i>Board Director, Olympus and Tokyo Electron</i></p> <p><i>Constituency: Business Enterprise</i></p> <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>



Shivaram Rajgopal

Kester and Byrnes Professor, Columbia Business School (CBS)

Constituency: Mediating Institution

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.

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), 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.