



Annual Report of the Due Process Oversight Committee 2024

1. Membership 2024

The Due Process Oversight Committee (DPOC), appointed by the IAC (Independent Appointments Committee), is independent of the GSSB. It consists of five members. The five individuals were selected on the basis of their individual competences and professional histories. They represent the standards-setting, academic and corporate communities, and are nationals of South Africa, Kenya, Austria, Romania and UK.

The standing members of the DPOC in its full complement of 5 members, were:

1. Ms. Kathrin Madl, Chair, CSR and Sustainability Manager at Alperia SpA
2. Ms. Cristina Balans, Vice Chair, Managing Partner CSR BOOtIQ
3. Ms. Caroline Sonje, Consultant UNEP
4. Ms. Jenitha John, Self employed
5. Mr. Jeremy Nicholls, Vice Chair, Assurance Framework lead for UNDP SDG Impact Standards, Self employed with part time long term contract with UNDP

2. DPOC activities

The GRI Due Process Oversight Committee (DPOC) has been established as an independent committee under the auspices of GRI and has primary responsibility for ensuring that the standard-setting activities of the GRI GSSB are conducted in accordance with its due process, in order to increase public and stakeholder confidence that the standards are properly responsive to the public interest.

To fulfil this role, the DPOC met regularly in 2024 reviewing and discussing GSSB activities against the commitments in the Due Process Protocol.

- Virtual Meeting 15 January 2024
- Virtual Meeting 27 March 2024
- Virtual Meeting 12 June 2024
- Virtual Meeting 16 September 2024
- Virtual Meeting 3 December 2024

Meetings included regular updates on projects being undertaken during 2024 by Standards Division and information relating to the landscape.

Due Process Protocol Adherence Assessment

Due Process Adherence Report Review for the development of the GRI Topic Standard on Climate Change

In March 2024 the DPOC discussed and assessed the Due Process Adherence Report for the Topic Standard on Climate Change. The DPOC assessed the progress of the DPAR with final conclusions planned for Q4 2024/Q1 2025.

Due Process Adherence Report Review for the development of Topic Standard on Energy

In March 2024 the DPOC discussed and assessed the Due Process Adherence Report for the Topic Standard on Energy. The DPOC assessed the progress of the DPAR with final conclusions planned for Q4 2024/Q1 2025.

DPOC governance documents

The DPOC Terms of Reference and the GSSB Due Process Protocol are undergoing revisions due to the new GRI Governance Structure in accordance with the Articles of Association.

Changes to these governance documents will be approved by the GRI Supervisory Board via the Supervisory Board Governance and Strategy Committee.

3. DPOC Self-evaluation on effectiveness of oversight activities

The self-evaluation of the DPOC took place in 2024. The evaluation comprised of 4 sections, each of which were graded with a five numerical rating. The DPOC will review this information during 2025 and will access areas requiring attention.

4. Upcoming DPOC activities

The DPOC recognizes the involvement in the reviews and implementation of the following Standards in 2025:

- Topic Standard for Economic Services
- Topic Standard for Labor
- Sector Standard for Financial Services
- Sector Standard for Textiles and Apparel
- Sector Standard for Food and Beverages