



NORM-BASED
ENGAGEMENT



*PREVIOUSLY KNOWN AS POOLED ENGAGEMENT

Q3 2021 Progress Report

(for the period of 1 July 2021 to 30 September 2021)

1 November 2021



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EXECUTIVE SUMMARY

The Norm-Based Engagement Quarterly Report for Q3 2021 consists of two parts. The first part provides a description of ISS ESG's Norm-Based Engagement solution, which is conducted on behalf of investors with companies that have been assessed under ISS ESG's **Norm-Based Research** to be facing alleged or verified severe, systematic, or systemic failures to respect international norms and guidelines on responsible business conduct.

The second part of the report presents the progress of engagement activities that were carried out on behalf of institutional investors in Q3 2021. This second part includes numerical and statistical summaries of companies engaged with and an overview and summary of responses received on letters sent out in Q3 2021.





The detailed engagement summaries for the individual companies listed in the report, and their responses, are available via ISS ESG's online reporting platform [Pooled Engagement Tool](#).

THE NORM-BASED ENGAGEMENT PROCESS

ISS ESG’s Norm-Based Engagement service focuses on companies that are assessed under Norm-Based Research service to be involved in alleged or verified severe, systematic, or systemic failures to respect international norms. At the outset of engagement, clear and actionable objectives are defined on the basis of expectations on the company’s ability to address shortcomings in the context of its specific business sector and relevant industry standards. These objectives fall under four key categories (Disclosure, Implementation, Remediation, and Termination) and progress is measured against four milestones (No measures announced, Commitment expressed, Measures initiated, Credible measures adopted).

Information provided by the company through the dialogue and interactions under the Norm-Based Engagement process is assessed by ISS’ Research Analysts and the Stewardship & Engagement Team against the objectives established at the outset of engagement and a decision is then taken on the outcome of the engagement. When the fulfilment of the objectives has been met and a determination made that the controversy, or the risk thereof, has been resolved, the engagement will be closed. If there is insufficient information to determine whether the fulfilment of objectives have been met, the engagement will be extended. Alternatively, where there is a poor outlook for the achievement of objectives for the engagement, the engagement will be discontinued.

The engagements are categorized under the four UN Global Compact areas: Human Rights; Labour Rights; Environment and Anti-Corruption. Throughout this document, these areas are depicted by the symbols shown in the table below:

UN GLOBAL COMPACT PRINCIPLES	NORM AREA	
1-2		Human Rights
3-6		Labour Rights
7-9		Environment
10		Anti-Corruption

ENGAGEMENT CYCLE

The engagement cycle is initiated with the outreach to the company. Over time, responsiveness is noted with most companies with which engagement is sought. Others require repeated follow-ups to respond, and some steadfastly fail to respond to investor concerns. To address these challenges in communication, regular and courteous follow-up is built into the Norm-Based Engagement approach. Once every effort has been made to engage both Investor Relations and a company’s Executive Management, the feasibility of engagement is re-evaluated.

For companies that do not provide an initial response, reminders are submitted to the Investor Relations Department. Should the reminders fail to elicit a response, the enquiries are escalated to the attention of the CEO and, ultimately, to the attention of the Board Chairperson within a 12-month period, as indicated in the below image:



More details on the responsiveness of companies to the engagements initiated in Q3 2021 are provided in the “Responsiveness to Q3 2021 engagement letters” section, which begins on page 17 of this report.

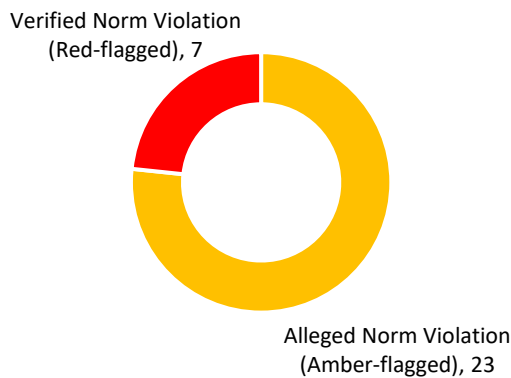
ENGAGEMENT STATISTICS FOR Q3 2021

In Q3 2021 under ISS' Norm-Based Engagement solution, engagement was initiated with 30 companies, covering 55 individual ESG topics.

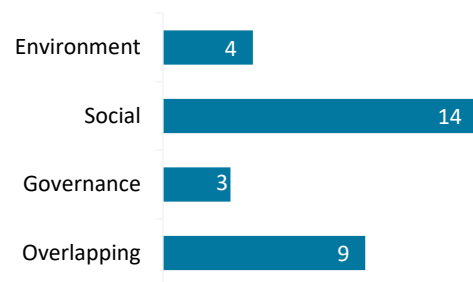
Of these 30 companies, seven were Red flagged and the others Amber flagged, according to ISS ESG's Norm-Based Research methodology. Nine of the 30 companies replied to investor enquiries by 30 September 2021. This constitutes an overall response rate of 30 percent.

To assist investors with their reporting, the statistics presented below are based on the companies with which engagement was initiated in Q3 2021.

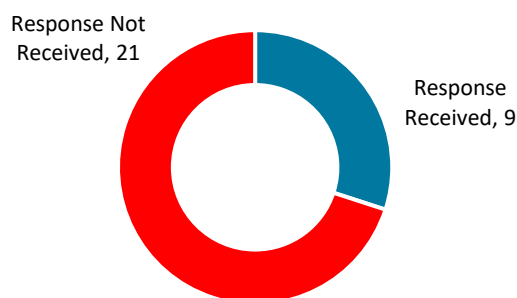
Verified or Alleged Failure to Respect Established Norms



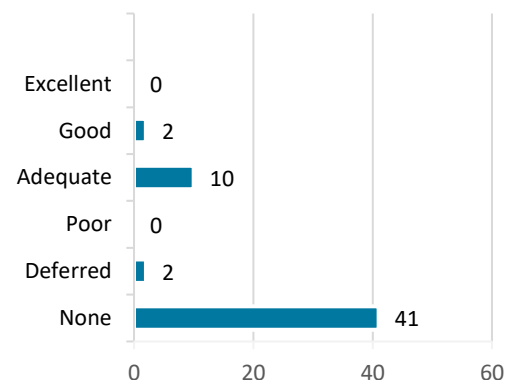
ESG Area Breakdown



Response Rate



Quality of Participation on Engagement Topics (as defined in footnote)



Note: Participation quality definitions: **Excellent:** Company has fully addressed topics and there is strongly positive development in the engagement. **Good:** Company has replied and addressed the topics. **Adequate:** Company has responded, but not fully. **Poor:** Company responded but did not address the topics. **Deferred:** Company has requested more time to respond. **None:** No response received.


NOTABLE ENGAGEMENT ACTIVITY IN Q3 2021


<p>FirstEnergy Corp.</p>	<p>ISIN US3379321074</p>
<p>THEME Anti-Corruption: Bribery</p>	<p>LOCATION USA</p>
<p>ACTIVITY SUMMARY</p>	<p>In Q2 2021, investors, facilitated by ISS ESG, shared a letter with the American electric utility company FirstEnergy Corp. regarding the criminal investigation into the “Ohio House Bill 6” (HB 6) case, the largest bribery and money laundering scheme in the history of the state of Ohio. Following media speculations, the company announced in July 2020 that it had received a subpoena in connection to the case and that it intends to cooperate with the investigation.</p> <p>In July 2021 FirstEnergy agreed to pay a \$230 million penalty over the company’s involvement in the bribery scandal. On September 1, 2021, FirstEnergy Corp. took part in a web meeting with ISS ESG and investors. During this conversation, the company updated investors on remedial measures taken to address shortcomings covered in the July 2021 deferred prosecution agreement (DPA) with the United States (U.S.) Attorney’s Office of Southern District of Ohio (USAO). FirstEnergy explained that it suspended all political contributions and donations, with future donations being much more targeted; and is re-evaluating its political engagement policies. The company also elaborated on the management restructuring of executives involved in the scandal, and reported on remedial measures in its Investor Factbook, available on the company website. The USAO noted that the company “cooperated substantially” with the government’s investigation and further referred to requirements FirstEnergy has to fulfill as part of the three-year DPA, including implementing compliance improvements. The DPA could potentially result in the dismissal of the charge if the company complies with all conditions. FirstEnergy also added a new ethics and compliance key performance indicator component to the annual incentive compensation, which will function as a negative modifier for individual employees if found having violated the Code of Business Conduct.</p> <p>ISS ESG welcomes the company’s openness to discussion and is encouraged by the details FirstEnergy Corp. has provided in this engagement. Based on the information provided by FirstEnergy, ISS ESG determined that the company had initiated measures regarding disclosing relevant information, remedial action and implementation of relevant policies.</p> <p>ISS ESG has since suspended this engagement, pending further developments on the company’s remedial measures and will continue to monitor the measures’ progress and efficacy.</p>

McDonald's Corporation		ISIN US58013MEE03
THEME Labour Rights: Gender Discrimination	LOCATION United States	
ACTIVITY SUMMARY	<p>In Q4 2020, investors, facilitated by ISS ESG, shared a letter with United States-based (U.S.) fast food company McDonald's Corporation regarding allegations of the company's repeated failure to prevent sexual harassment at multiple company-owned and franchise-operated locations across the U.S.</p> <p>In response to a reminder, escalated to the company's CEO, McDonald's provided a detailed written response to the investor inquiry, outlining remediation steps initiated. Since 2018, the company has released a series of policies to ensure harassment-free work environments and stated that by January 2022, all restaurants will be assessed and held accountable in accordance with the applicable McDonald's market's business evaluation processes. Furthermore, in 2020, in an effort to encourage equitable opportunity across the company's system, the company announced its DEI Strategy, which consists of several commitments. As part of the DEI Strategy, McDonald's introduced an "inclusion index" to measure employee sentiment on its efforts supporting an environment of inclusion and belonging and is available to the company's Global Staff employees. Additionally, to address levels of workplace harassment, company-owned restaurant and staff employees can raise concerns via an anonymous global channel, the Business Integrity, which is complemented by several other reporting mechanisms such as the McResource Line, the Employee Resource Connection, etc.</p> <p>ISS ESG welcomes the company's openness to discussion and is encouraged by the details McDonald's Corp. has provided in this engagement. Based on such information, ISS ESG determined that the company had initiated remedial action and committed to implementing relevant policies and disclosing relevant information.</p> <p>ISS ESG has since suspended this engagement, pending further developments on the company's remedial measures and will continue to monitor the measures' progress and efficacy.</p>	


SUMMARY OF ENGAGEMENT RESPONSES RECEIVED IN Q3 2021

The following pages list dialogues that occurred during Q3 2021 for engagements that commenced in Q3 2021 or earlier. These tables present the milestones achieved against the targets established for each engagement. Not included are deferred responses, in which the company acknowledged receiving the engagement letter but did not provide responses to the provided questions, committing to do so in the future.


ACS Actividades de Construccion y Servicios SA		ISIN ES0167050915			
	SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	QUARTER Q1 2021			
	THEME Environment: Environmental impacts	LOCATION Canada			
	GOALS SET & MILESTONES ACHIEVED	<table border="1"> <tr> <td> DISCLOSURE No measures announced </td> <td> IMPLEMENTATION OF POLICIES No measures announced </td> </tr> <tr> <td> TERMINATION OF PRACTICE No measures announced </td> <td> REMEDIAL ACTION No measures announced </td> </tr> </table>	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced	TERMINATION OF PRACTICE No measures announced
DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced				
TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced				
THEME Human rights: Indigenous rights	LOCATION Canada				
GOALS SET & MILESTONES ACHIEVED	<table border="1"> <tr> <td> DISCLOSURE No measures announced </td> <td> IMPLEMENTATION OF POLICIES No measures announced </td> </tr> <tr> <td> TERMINATION OF PRACTICE No measures announced </td> <td> REMEDIAL ACTION No measures announced </td> </tr> </table>	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced
DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced				
TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced				


Centrais Eletricas Brasileiras SA		ISIN BRELETACNOR6
	SDG ALIGNMENT SDG 6: Clean Water and Sanitation; 6.1: Universal and equitable access to safe and affordable drinking water	QUARTER Q2 2021
	SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage	

<p>SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands</p> <p>SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species</p> <p>SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms</p> <p>SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels</p>		
<p>THEME Anti-Corruption: Bribery</p>		<p>LOCATION Brazil</p>
<p>GOALS SET & MILESTONES ACHIEVED</p>	<p>DISCLOSURE Measures initiated</p>	<p>IMPLEMENTATION OF POLICIES N/A</p>
	<p>TERMINATION OF PRACTICE N/A</p>	<p>REMEDIAL ACTION Commitment expressed</p>
<p>THEME Environment: Depletion of Biodiversity</p>		<p>LOCATION Indonesia</p>
<p>GOALS SET & MILESTONES ACHIEVED</p>	<p>DISCLOSURE Commitment expressed</p>	<p>IMPLEMENTATION OF POLICIES No measures announced</p>
	<p>TERMINATION OF PRACTICE Measures initiated</p>	<p>REMEDIAL ACTION Measures initiated</p>
<p>THEME Human Rights: Indigenous Rights</p>		<p>LOCATION Brazil</p>
<p>GOALS SET & MILESTONES ACHIEVED</p>	<p>DISCLOSURE Commitment expressed</p>	<p>IMPLEMENTATION OF POLICIES No measures announced</p>
	<p>TERMINATION OF PRACTICE Measures initiated</p>	<p>REMEDIAL ACTION Measures initiated</p>

<p>Deutsche Bank AG</p>		<p>ISIN DE0003933511</p>
	<p>SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.4: Reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime</p>	<p>QUARTER Q3 2021</p>
<p>THEME Anti-Corruption: Money Laundering</p>		<p>LOCATION Russia</p>
<p>GOALS SET & MILESTONES ACHIEVED</p>	<p>DISCLOSURE Measures initiated</p>	<p>IMPLEMENTATION OF POLICIES No measures announced</p>
	<p>TERMINATION OF PRACTICE</p>	<p>REMEDIAL ACTION</p>

	N/A	N/A
THEME Anti-Corruption: Money Laundering		LOCATION United States
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES N/A
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION N/A

Deutsche Bank AG /New York Branch/		ISIN US251525AT85
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.4: Reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime	QUARTER Q3 2021
THEME Anti-Corruption: Money Laundering		LOCATION United States
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES N/A
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION N/A


FirstEnergy Corp.		ISIN US3379321074
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q2 2021
THEME Anti-Corruption: Bribery		LOCATION United States
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated


Hochtief AG		ISIN DE0006070006
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	SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels		QUARTER Q1 2021
	THEME Environment: Environmental impacts		LOCATION Canada
	GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Commitment expressed
TERMINATION OF PRACTICE No measures announced		REMEDIAL ACTION No measures announced	
THEME Human Rights: Indigenous Rights			LOCATION Canada
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Commitment expressed	
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Commitment expressed	

Kommunal Landspensjonskasse Gjensidig Forsikringsselskap			ISIN XS0250742896
	SDG ALIGNMENT SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels		QUARTER Q3 2021
	THEME Human Rights: Indigenous Rights		LOCATION Kenya
	GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced
TERMINATION OF PRACTICE No measures announced		REMEDIAL ACTION No measures announced	

Korea Electric Power Company			ISIN KR7015760002
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	SDG ALIGNMENT SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services SDG 13: Climate Action; 13.3: Improve education, awareness-raising and human and institutional capacity on climate change SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels		QUARTER Q3 2021
	THEME Environment: Environmental impacts		LOCATION South Africa
	GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Commitment expressed
TERMINATION OF PRACTICE No measures announced		REMEDIAL ACTION N/A	
THEME Human rights: Adequate Standard of Living			LOCATION Laos
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Commitment expressed	
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Measures initiated	

Korea Western Power Co., Ltd.			ISIN CH0419040875
	SDG ALIGNMENT SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels		QUARTER Q3 2021
	THEME Human rights: Adequate Standard of Living		LOCATION Laos
	GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Commitment expressed
TERMINATION OF PRACTICE Commitment expressed		REMEDIAL ACTION Measures initiated	


Lonza Group AG			ISIN CH0013841017
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	<p>SDG ALIGNMENT SDG 13: Climate Action; 13.3: Improve education, awareness-raising and human and institutional capacity on climate change</p>	<p>QUARTER Q3 2021</p>
<p>THEME Environment: Environmental impacts</p>		<p>LOCATION Switzerland</p>
<p>GOALS SET & MILESTONES ACHIEVED</p>	<p>DISCLOSURE No measures announced</p>	<p>IMPLEMENTATION OF POLICIES Measures initiated</p>
	<p>TERMINATION OF PRACTICE Credible measures adopted</p>	<p>REMEDIAL ACTION Measures initiated</p>

<p>McDonald's Corporation</p>		<p>ISIN US58013MEE03</p>
	<p>SDG ALIGNMENT SDG 5: Gender Equality; 5.1: End all forms of discrimination against all women and girls SDG 5: Gender Equality; 5.2: Eliminate all forms of violence against all women and girls SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers SDG 10: Reduced Inequalities; 10.3: Equal opportunities of outcome</p>	<p>QUARTER Q4 2020</p>
<p>THEME Labour Rights: Gender Discrimination</p>		<p>LOCATION United States</p>
<p>ASSESSMENT OF ENGAGEMENT TARGETS</p>	<p>DISCLOSURE Commitment expressed</p>	<p>IMPLEMENTATION OF POLICIES Commitment expressed</p>
	<p>TERMINATION OF PRACTICE Measures initiated</p>	<p>REMEDIAL ACTION Measures initiated</p>

<p>POSCO</p>		<p>ISIN US6934831099</p>
	<p>SDG ALIGNMENT SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 15: Life on Land; 15.2: Sustainable management of all types of forests SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species</p>	<p>QUARTER Q3 2021</p>

SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels		
THEME Labour Rights: Safe and Healthy Working Conditions		LOCATION South Korea
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Commitment expressed
THEME Labour Rights: Union Rights		LOCATION Turkey
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Commitment expressed
THEME Human rights: Indigenous Rights		LOCATION Indonesia
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION No measures announced
THEME Environment: Depletion of Biodiversity		LOCATION Indonesia
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION No measures announced

POSCO INTERNATIONAL Corp.		ISIN KR7047050000
	SDG ALIGNMENT	QUARTER Q3 2021
	SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers	
	SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage	
	SDG 15: Life on Land; 15.2: Sustainable management of all types of forests	
	SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species	

SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels		
THEME Human rights: Indigenous Rights		LOCATION Indonesia
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION No measures announced
THEME Environment: Depletion of Biodiversity		LOCATION Indonesia
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Credible measures adopted
	TERMINATION OF PRACTICE Credible measures adopted	REMEDIAL ACTION Commitment expressed

RESPONSIVENESS TO Q3 2021 ENGAGEMENT LETTERS

The following table summarizes the responsiveness during Q3 2021 to the engagement enquiries initiated in this quarter. Companies that did not respond to the initial engagement letters were sent reminder notifications by email to the Investor Relations contacts. Continued non-response to the reminders will lead to escalation of engagement attempts to the CEO and then the Board level as described under the section, “Engagement Cycle,” earlier in this document. **The below responses are as of 30 September 2021.**

ISSUER	ISIN	ESG AREA BREAKDOWN	RESPONSE RECEIVED
Accenture Plc	IE00B4BNMY34	Labour rights	No
Airbus SE	NL0000235190	Overlapping (Corruption, Labour rights)	No
Alibaba Group Holding Ltd.	KYG017191068	Corruption	No
Alphabet, Inc.	US02079K1079	Overlapping (Labour Rights, Human Rights, Corruption)	No
China Three Gorges Corp.	CND0000003D1	Overlapping (Environment, Human rights)	No
China Yangtze Power Co., Ltd.	CNE000001G87	Environment	No
Companhia de Saneamento do Parana	BRSAPRACNOR9	Environment	No
Daqo New Energy Corp.	US23703Q1040	Labour rights	No
Deutsche Bank AG	DE0003933511	Corruption	Yes
Deutsche Bank AG /New York Branch/	US251525AT85	Corruption	Yes
Ecopetrol SA	COC04PA00016	Overlapping (Environment, Labour rights)	No
Facebook, Inc.	US30303M1027	Labour rights	No
GCL-Poly Energy Holdings Limited	KYG3774X1088	Labour rights	No

Google, LLC	US38259PAA03	Overlapping (Labour Rights, Human Rights, Corruption)	No
Jihua Group Corp. Ltd.	CNE100000SK6	Labour rights	No
JinkoSolar Holding Co., Ltd.	KY47759T2095	Labour rights	No
Kommunal Landspensjonskasse Gjensidig Forsikringselskap	XS0250742896	Human rights	Yes
Korea Electric Power Corp.	KR7015760002	Overlapping (Environment, Human rights)	Yes
Korea Western Power Co., Ltd.	CH0419040875	Human rights	Yes
Lens Technology Co., Ltd.	CNE100001YW7	Labour rights	No
Lonza Group AG	CH0013841017	Environment	Yes
POSCO	US6934831099	Overlapping (Environment, Human rights, Labour rights)	Yes
POSCO INTERNATIONAL Corp.	KR7047050000	Overlapping (Environment, Human rights, Labour rights)	Yes
Serco Group Plc	GB0007973794	Human rights	No
SIPEF SA/NV	BE0003898187	Labour rights	No
SLC Agricola SA	BRSLCEACNOR2	Environment	No
Teollisen yhteistyön rahasto Oy	FI4000068804	Human rights	No
Uber Technologies, Inc.	US90353T1007	Overlapping (Human rights, Labour rights)	No
Vestas Wind Systems A/S	DK0010268606	Human rights	Yes
XPO Logistics, Inc.	US12612WAB00	Labour rights	No

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