

Sustainability

Norm-Based Engagement

Q2 2026 Progress
Report

July 2026

**ISS
STOXX**

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Introduction

The Norm-Based Engagement Quarterly Report for Q2 2026 consists of five sections:

- The first section provides an introduction to ISS STOXX's Norm-Based Engagement solution.
- The second section presents an overview of engagement activities undertaken up until 30th June 2026 relating to engagements initiated in Q2 2026.
- The third section summarises all engagement activities carried out in Q2 2026.
- The fourth section features selected case studies from engagements carried out during the quarter.
- The fifth section provides cumulative statistics for engagement activities conducted from the start of 2026 through the end of Q2 2026.

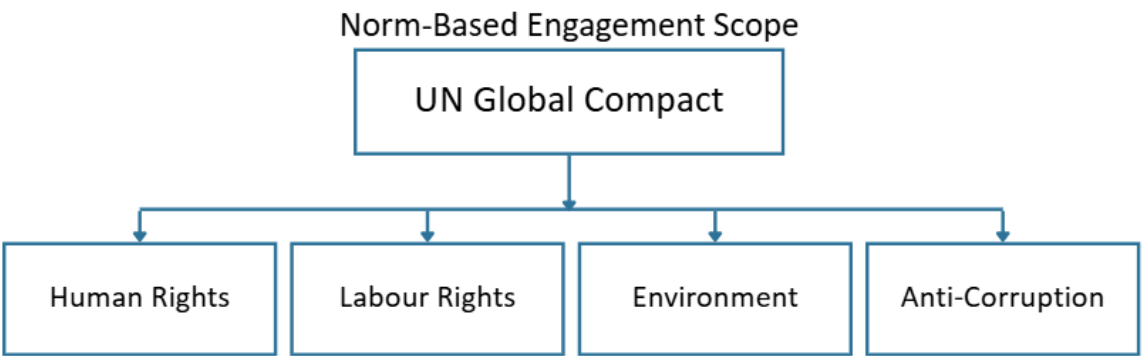
The detailed engagement reports, timelines and documentation for the individual companies listed in the report are available to Norm-Based Engagement clients online via the [Pooled Engagement Tool](#).

ISS STOXX’s Norm-Based Engagement Approach

Norm-Based Engagement facilitates engagement with issuers on behalf of participating investors who would like to encourage corporate disclosure of efforts taken to manage or mitigate the environmental and social risks connected to business activities or operations. By engaging collaboratively, participating asset owners and managers can wield more influence than through solo engagements, while saving time and resources.

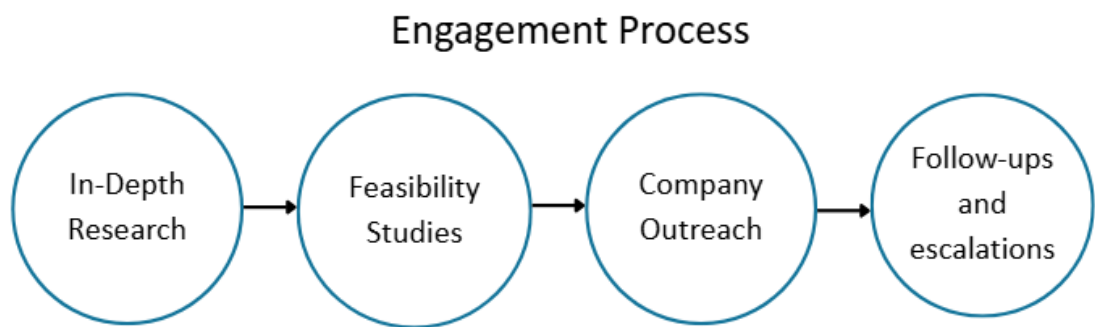
Engagement Scope

Norm-Based Engagement enables participating investors to engage with companies identified by ISS STOXX’s Norm-Based Research as being involved in alleged or verified severe, systematic, or systemic breaches of international norms. Engagements are aligned with the four United Nations Global Compact areas—human rights, labour rights, environment, and anti-corruption—and may cover one or more specific topics within these areas. Investors may opt in or out of individual company engagements based on their priorities.



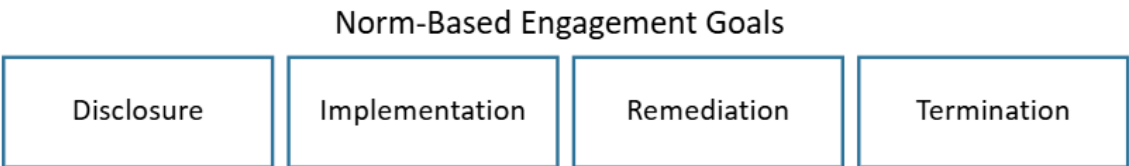
Engagement Process

Engagements are informed by Norm-Based Research, including in-depth analysis and fact-finding dialogues with companies and relevant stakeholders. Companies linked to material controversies are considered for engagement on a rolling quarterly basis, following feasibility assessments that evaluate disclosure gaps, company responsibility, and the potential effectiveness of investor dialogue. Engagements are initiated through written outreach and may include meetings, follow-ups, and escalation to senior management or the board where necessary. Engagement feasibility is reassessed if companies remain unresponsive.



Engagement Outcomes

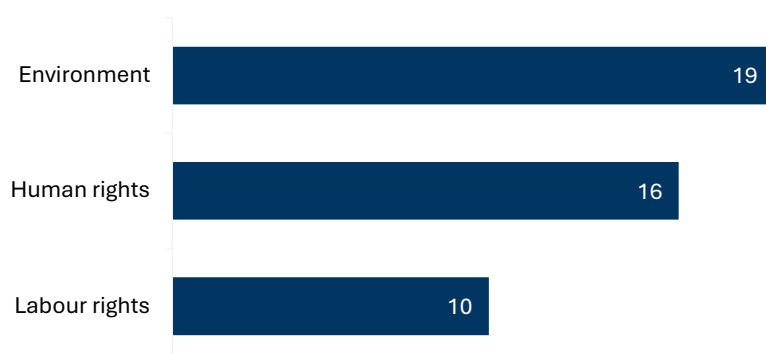
Each engagement is guided by clearly defined goals across four outcome categories: the disclosure of information, the implementation of relevant policies, remediation, and the termination of the problematic practice. A company’s response and quality of participation is assessed against these goals throughout the engagement. Engagements are closed when the controversy and the associated risks are resolved; suspended when the available information is insufficient, pending developments in the case or further disclosure by the company; or discontinued when the prospects for progress are limited.



Engagements Initiated in Q2 2026

In Q2 2026, ISS STOXX initiated Norm-Based Engagement on behalf of signatory investors with 25 companies, covering 45 individual topics. By 30th June 2026, ISS STOXX had received responses from 13 of these companies.

Chart 1. Controversy breakdown by norm area for engagements initiated in Q2 2026.



The following table provides information on companies' responsiveness to the Q2 2026 engagements from sending the letters on 15th April 2026 until 30th June 2026. Companies that had yet to respond to the initial engagement letters were sent reminders on 15th June 2026.

ISSUER	ISIN	NORM AREA BREAKDOWN	RESPONSE RECEIVED
Acciona SA	ES0125220311	Environment, Human rights	No
ACS, Actividades de Construcción y Servicios SA	ES0167050915	Environment, Human rights	Yes
Aecon Group Inc.	CA00762V1094	Environment, Human rights	Yes
AtkinsRealis Group Inc.	CA04764T1049	Environment, Human rights	Yes
Companhia Siderurgica Nacional	BRCSSNAACNOR6	Environment	No
CoreCivic, Inc.	US21871N1019	Human rights, Labour rights	No
Energy Transfer LP	US29273V1008	Environment, Human rights	Yes
ENGIE SA	FR0010208488	Environment	No

Norm-Based Engagement

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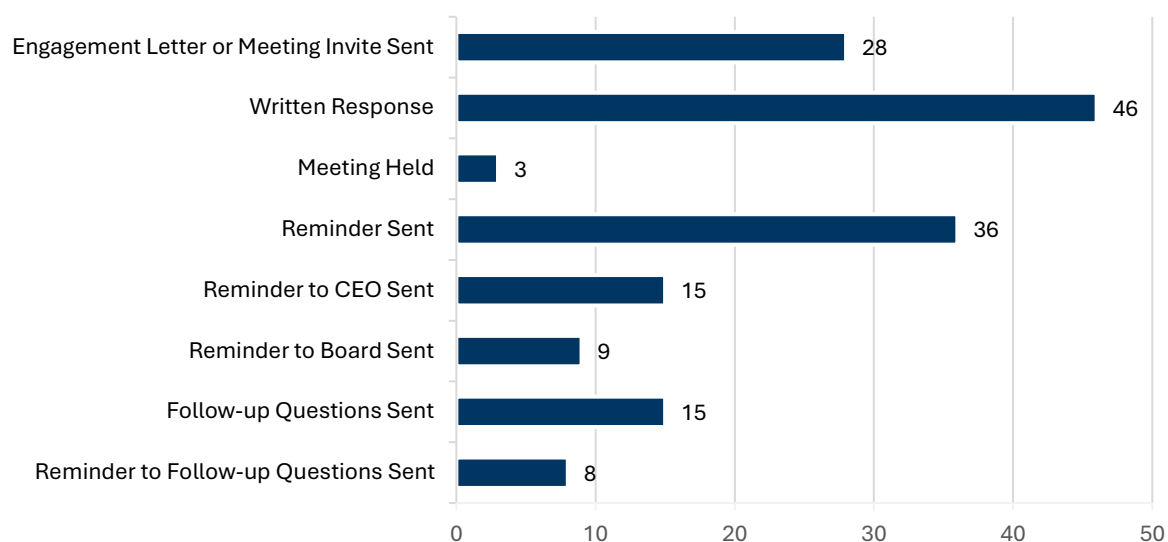
Hochtief AG	DE0006070006	Environment, Human rights	Yes
Lyft, Inc.	US55087P1049	Labour rights	Yes
Mitsui & Co., Ltd.	JP3893600001	Environment	Yes
NRG Energy, Inc.	US6293775085	Environment	Yes
NTPC Limited	INE733E01010	Environment	No
Petroleos Del Peru - Petroperu SA	PEP496001202	Environment, Human rights	No
Phillips 66	US7185461040	Human rights	Yes
POSCO Holdings, Inc.	KR7005490008	Environment, Human rights, Labour rights	No
POSCO INTERNATIONAL Corp.	KR7047050000	Environment, Human rights, Labour rights	Yes
Samsung C&T Corp.	KR7028260008	Environment, Human rights	No
Securitas AB	SE0000163594	Human rights	Yes
SLC Agricola SA	BRSLEACNOR2	Environment	No
Sumitomo Chemical Co., Ltd.	JP3401400001	Environment	Yes
Sumitomo Corp.	JP3404600003	Environment, Labour rights	Yes
The Boeing Company	US0970231058	Human rights, Labour rights	No
Ubisoft Entertainment SA	FR0000054470	Labour rights	No
Walmart Inc.	US9311421039	Human rights, Labour rights	No

Statistics for Engagement Activities in Q2 2026

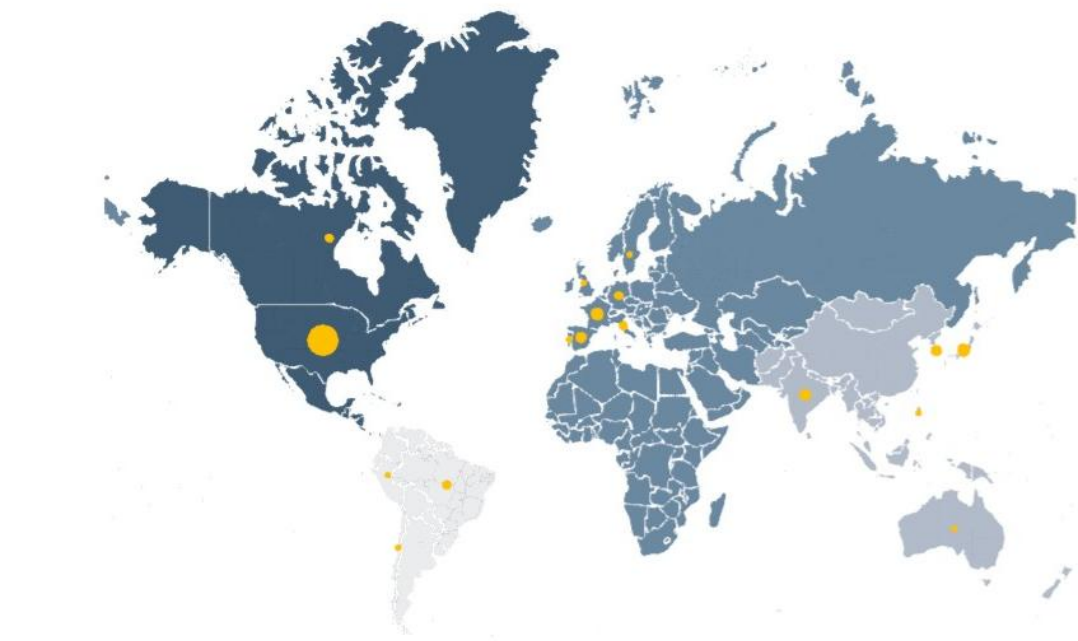
In Q2 2026, ISS STOXX conducted Norm-Based Engagement on behalf of signatory investors with 53 companies, covering 81 topics.

The statistics and maps presented below represent activities in Q2 2026 for engagement dialogues that were initiated in Q2 2026 or earlier.

Chart 2. Number and type of engagement activities conducted between 1st April 2026 and 30th June 2026.

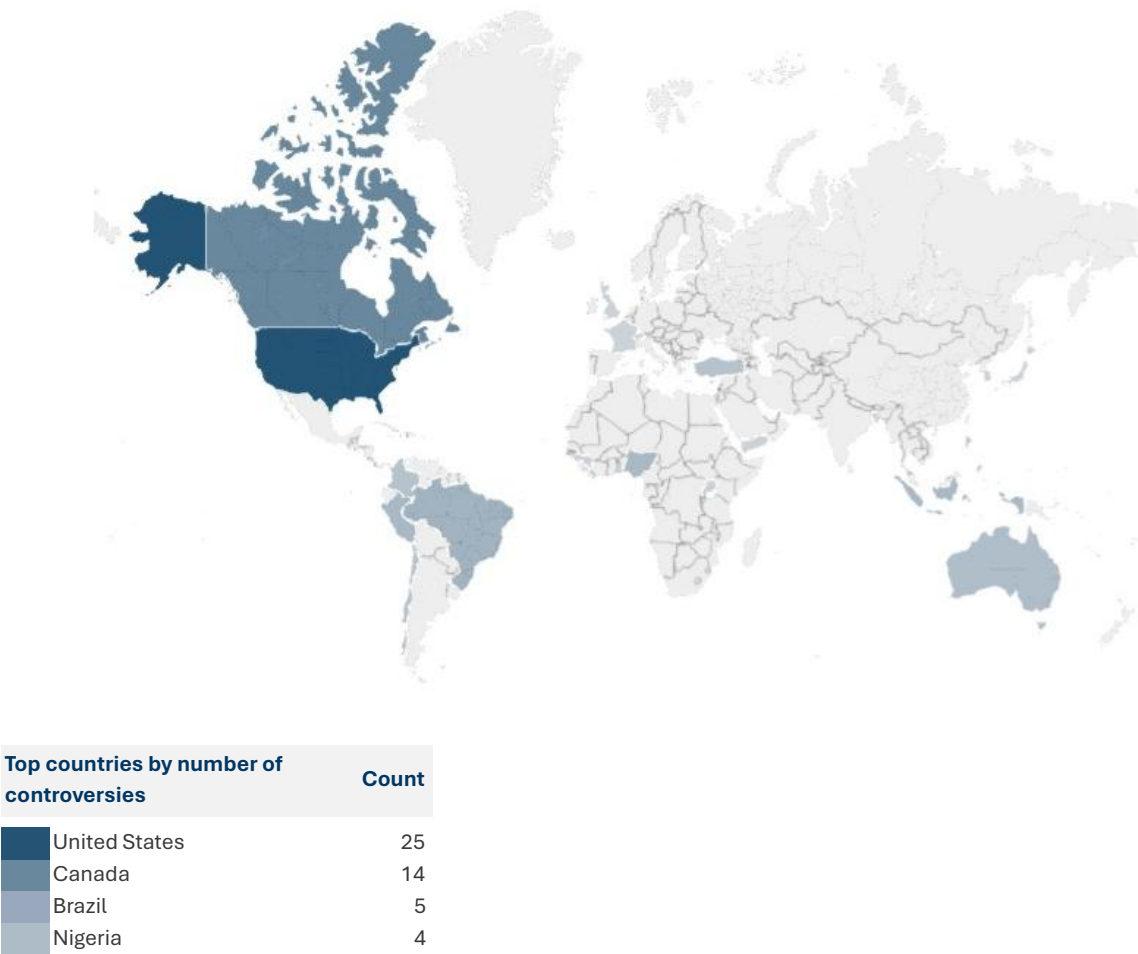


Map 1. Global distribution of companies engaged in Q2 2026.



Regional distribution by domicile		Count	Top countries by domicile	Count
	North America	23	United States	21
	EMEA	14	France	4
	APAC	12	Japan	4
	Latin America	4	South Korea	4

Map 2. Location of controversies engaged in Q2 2026.



Engagement Highlights in Q2 2026

The cases below are examples of notable Norm-Based Engagement dialogues carried out on behalf of participating investors in Q2 2026. These activities relate to engagement dialogues that were initiated in Q2 2026 or earlier.

Fortescue Ltd.	Engagement start: Q1 2026
THEMES Gender discrimination (workplace), Sexual harassment (workplace), Workplace discrimination	
ENGAGEMENT GOALS - Disclosing the progress and outcomes of independent workplace culture and harassment audits, implementing and regularly assessing anti-harassment, respectful workplace, and grievance policies, incorporating WorkSafe Enforceable Undertaking commitments and <i>Enough Is Enough</i> recommendations. - Demonstrating, through supporting documentation and accounts of internal and external stakeholders, that practices that undermine a safe and inclusive workplace have ceased.	
NOTABLE ACTIVITIES  The timeline shows four key events: February 2026 (Initial engagement letter), May 2026 (Engagement meeting), May 2026 (Company follow-up response), and July 2026 (Engagement suspended).	
SUMMARY Fortescue Ltd. is a steel company headquartered in Australia. In Q1 2026, ISS STOXX shared a letter with Fortescue Ltd. on behalf of participating investors regarding the company's workplace discrimination controversy in Australia. In an engagement meeting, the company stated that it has been formally discharged from its WorkSafe Enforceable undertaking and that several initiatives introduced under the undertaking remain in place, including a security duress application. The company further stated that it has addressed the recommendations applicable to it from the 2022 <i>Enough is Enough</i> report, including measures related to sexual harassment prevention, workforce diversity, alcohol consumption limits, and reporting mechanisms. It also noted that external audits assessing its management of sexual harassment and implementation of relevant actions had been conducted, with findings identifying opportunities to strengthen psychosocial risk assessment targets and further formalise training programmes. In a written follow-up response, the company shared details on progress under its psychosocial risk management plan, including initiatives related to training, risk controls and oversight. It stated that it has introduced a psychosocial harm and impact framework supported by a dedicated working group and engaged an expert to strengthen psychosocial safety data collection and reporting methodologies. Based on the information Fortescue Ltd. provided in this engagement dialogue, the company was assessed as having made positive progress on all the engagement goals, and to have a quality of participation of "Excellent". ISS STOXX continues to monitor the efficacy of the company's remediation measures.	

ACS, Actividades de Construcción y Servicios SA

Engagement start: Q2 2026

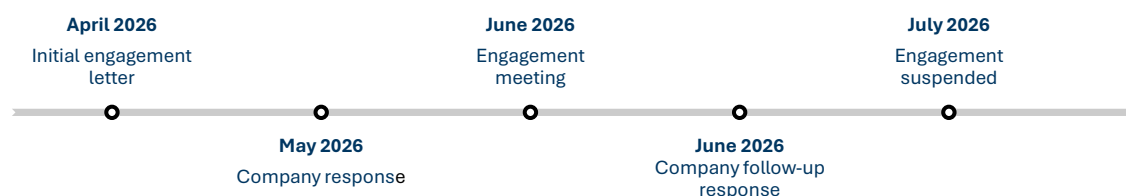
THEMES

- Biodiversity, Environmental impacts
- Indigenous rights, Living standards, Stakeholder consultation

ENGAGEMENT GOALS

- Disclosing the company's environment and human rights policies, due diligence processes and measures in place for addressing potential environmental impacts concerning all projects.
- Implementing the company's policies and due diligence processes for potential environmental and human rights impacts of all projects.
- Mitigating and preventing potential environmental and human rights impacts of all projects.

NOTABLE ACTIVITIES



SUMMARY

ACS, Actividades de Construcción y Servicios SA (ACS) is an engineering & construction company headquartered in Spain. In Q2 2026, ISS STOXX shared a letter with ACS on behalf of participating investors regarding the company's indigenous rights and environmental impacts controversies in Canada.

In a written response, the company shared that Site C, the project in which it is involved, received environmental approvals from the federal and provincial governments in 2014. It stated that the federal environmental impact assessment process included consultation with affected First Nations intended to satisfy free, prior, and informed consent (FPIC) requirements, and that legal challenges brought by Prophet River and West Moberly Nations were settled at the Supreme Court of Canada, which found that constitutional consultation requirements had been met. The company stated that, as part of the ACS Group, it implements a human rights framework grounded in its Human Rights Policy and Code of Conduct, including risk assessments, contractual requirements, mitigation measures, grievance mechanisms, training, and monitoring. It also shared that all teams complete an Environmental & Sustainability Assessment covering environmental risks, cultural resources, Indigenous relations, water protection, flood risk, stakeholder considerations, and regulatory obligations. In addition, the company explained that it has a procedure for managing cultural resources and that this has been established as a dedicated agenda item in the Site C Project Team's monthly meetings with BC Hydro, the project operator.

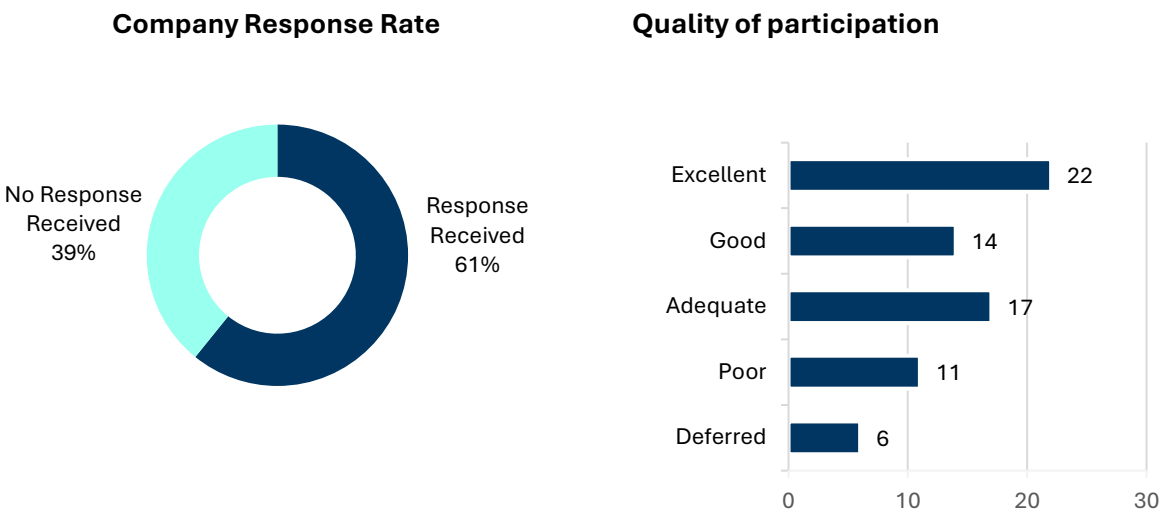
In an engagement meeting with the company and its subsidiary Flatiron Dragados in June 2026, the companies shared that weekly and monthly environmental plans and incident reports are provided to BC Hydro, which conducts inspections, and that any potential issues are addressed within 24 hours. ACS also shared that it conducts internal and external audits and subsequently provided its Modern Slavery Report and information on various ISO certifications, including ISO 14001. In a follow-up response, the company shared that Site C is subject to third-party auditing and inspection by the Independent Environmental Monitor, the Environmental Assessment Office, and the Impact Assessment Agency of Canada, and shared links to publicly available inspection reports.

Based on the information ACS provided in this engagement dialogue, **the company was assessed as having made positive progress on all the engagement goals**, and to have a quality of participation of **"Excellent"**. ISS STOXX continues to monitor the efficacy of the company's remediation measures.

Overall engagement statistics for 2026

Since the start of 2026, ISS STOXX has received responses from 45 companies, covering 70 individual topics for engagements initiated in Q2 2026 or earlier under Norm-Based Engagement on behalf of participating investors.

Charts 3-4. Cumulative engagement statistics for the 2026 calendar year.



NOTE:

Definition of response rate: The percentage of companies that have responded through a written response or a meeting, out of all companies with which there has been at least one inbound or outbound interaction since the beginning of the year.

Definitions of quality of participation: **Excellent:** The company has replied and substantially addressed all questions. **Good:** The company has replied and substantially addressed most elements of the questions. **Adequate:** The company has replied and has addressed at least one of the questions posed. This also applies if the company’s response did not substantially address the questions posed. **Poor:** The company has replied, but did not meaningfully address the questions posed. This also applies if the company only shared a link to a relevant report. **Deferred:** The company has replied, acknowledging the enquiry, but has requested more time to respond, transferred the responsibility to another function in the company, and/or agreed to schedule a meeting in which it will provide more information. **None:** The company has not replied.

Appendix

Engagement dialogues in Q2 2026

ACS, Actividades de Construcción y Servicios SA									ISIN ES0167050915
QUARTER Q2 2026									
THEME									LOCATION
Biodiversity, Environmental impacts									Canada
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Credible measures adopted	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Credible measures adopted	PROGRESSED	Yes	
	REMEDIAL ACTION	Credible measures adopted	PROGRESSED	Yes	TERMINATION OF PRACTICE	Credible measures adopted	PROGRESSED	Yes	
THEME									LOCATION
Indigenous rights, Living standards, Stakeholder consultation									Canada
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Credible measures adopted	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Credible measures adopted	PROGRESSED	Yes	
	REMEDIAL ACTION	Credible measures adopted	PROGRESSED	Yes	TERMINATION OF PRACTICE	Credible measures adopted	PROGRESSED	Yes	
Aecon Group Inc.									ISIN CA00762V1094
QUARTER Q2 2026									
THEME									LOCATION
Biodiversity, Environmental impacts									Canada
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Measures initiated	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Measures initiated	PROGRESSED	Yes	
	REMEDIAL ACTION	Measures initiated	PROGRESSED	Yes	TERMINATION OF PRACTICE	Measures initiated	PROGRESSED	Yes	
THEME									LOCATION
Indigenous rights, Living standards, Stakeholder consultation									Canada
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Measures initiated	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Measures initiated	PROGRESSED	Yes	
	REMEDIAL ACTION	Measures initiated	PROGRESSED	Yes	TERMINATION OF PRACTICE	Measures initiated	PROGRESSED	Yes	

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AtkinsRealis Group Inc.								
ISIN								
CA04764T1049								
QUARTER Q2 2026								
THEME								LOCATION
Indigenous rights, Living standards, Stakeholder consultation								Canada
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Commitment expressed	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Commitment expressed	PROGRESSED	Yes
	REMEDIAL ACTION	Commitment expressed	PROGRESSED	Yes	TERMINATION OF PRACTICE	Commitment expressed	PROGRESSED	Yes
THEME								LOCATION
Biodiversity, Environmental impacts								Canada
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Commitment expressed	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Commitment expressed	PROGRESSED	Yes
	REMEDIAL ACTION	Commitment expressed	PROGRESSED	Yes	TERMINATION OF PRACTICE	Commitment expressed	PROGRESSED	Yes

Bayer AG								
ISIN								
DE000BAY0017								
QUARTER Q12026								
THEME								LOCATION
Biodiversity, Environmental impacts								N/A
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Credible measures adopted	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Measures initiated	PROGRESSED	Yes
	REMEDIAL ACTION	Measures initiated	PROGRESSED	Yes	TERMINATION OF PRACTICE	Measures initiated	PROGRESSED	Yes

Coca-Cola Europacific Partners plc								
ISIN								
GB00BDCPN049								
QUARTER Q12026								
THEME								LOCATION
Union rights, Working conditions								Philippines
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Measures initiated	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Measures initiated	PROGRESSED	Yes
	REMEDIAL ACTION	No measures announced	PROGRESSED	No	TERMINATION OF PRACTICE	Measures initiated	PROGRESSED	Yes

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EDP SA								
ISIN								
PTEDP0AM0009								
QUARTER Q12026								
THEME								LOCATION
Forced displacement, Indigenous rights, Living standards, Stakeholder consultation								Brazil
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Measures initiated	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Measures initiated	PROGRESSED	Yes
	REMEDIAL ACTION	Commitment expressed	PROGRESSED	Yes	TERMINATION OF PRACTICE	Commitment expressed	PROGRESSED	Yes

eHealth, Inc.								
ISIN								
US28238P1093								
QUARTER Q12026								
THEME								LOCATION
Bribery								United States
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	No measures announced	PROGRESSED	No	IMPLEMENTATION OF POLICIES	No measures announced	PROGRESSED	No
	REMEDIAL ACTION	No measures announced	PROGRESSED	No	TERMINATION OF PRACTICE	NA	PROGRESSED	NA

Enel Americas SA								
ISIN								
CLP371861061								
QUARTER Q12026								
THEME								LOCATION
Forced displacement, Living standards, Right to health, Stakeholder consultation								Colombia
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Measures initiated	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Measures initiated	PROGRESSED	Yes
	REMEDIAL ACTION	Measures initiated	PROGRESSED	Yes	TERMINATION OF PRACTICE	Measures initiated	PROGRESSED	Yes

Enel SpA								
ISIN								
IT0003128367								
QUARTER Q12026								
THEME								LOCATION
Forced displacement, Living standards, Right to health, Stakeholder consultation								Colombia
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Measures initiated	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Measures initiated	PROGRESSED	Yes
	REMEDIAL ACTION	Measures initiated	PROGRESSED	Yes	TERMINATION OF PRACTICE	Measures initiated	PROGRESSED	Yes

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Energy Transfer LP								ISIN
								US29273V1008
QUARTER Q2 2026								
THEME								LOCATION
Access to water / sanitation, Indigenous rights								United States
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Measures initiated	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Measures initiated	PROGRESSED	Yes
	REMEDIAL ACTION	Commitment expressed	PROGRESSED	Yes	TERMINATION OF PRACTICE	No measures announced	PROGRESSED	No
THEME								LOCATION
Environmental impacts, Oil spill, Pollution, Water pollution								United States
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Measures initiated	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Measures initiated	PROGRESSED	Yes
	REMEDIAL ACTION	No measures announced	PROGRESSED	No	TERMINATION OF PRACTICE	No measures announced	PROGRESSED	No

Fortescue Ltd.								ISIN
								AU000000FMG4
QUARTER Q12026								
THEME								LOCATION
Gender discrimination (workplace), Sexual harassment (workplace), Workplace discrimination								Australia
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Measures initiated	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Measures initiated	PROGRESSED	Yes
	REMEDIAL ACTION	Measures initiated	PROGRESSED	Yes	TERMINATION OF PRACTICE	Measures initiated	PROGRESSED	Yes

Godrej Consumer Products Limited								ISIN
								INE102D01028
QUARTER Q12026								
THEME								LOCATION
Consumer health and safety, Consumer rights, Right to life								United States
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	No measures announced	PROGRESSED	No	IMPLEMENTATION OF POLICIES	No measures announced	PROGRESSED	No
	REMEDIAL ACTION	No measures announced	PROGRESSED	No	TERMINATION OF PRACTICE	No measures announced	PROGRESSED	No

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Hochtief AG								
ISIN								
DE0006070006								
QUARTER Q2 2026								
THEME								LOCATION
Biodiversity, Environmental impacts								Canada
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Credible measures adopted	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Credible measures adopted	PROGRESSED	Yes
	REMEDIAL ACTION	Credible measures adopted	PROGRESSED	Yes	TERMINATION OF PRACTICE	Credible measures adopted	PROGRESSED	Yes
THEME								LOCATION
Indigenous rights, Living standards, Stakeholder consultation								Canada
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Credible measures adopted	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Credible measures adopted	PROGRESSED	Yes
	REMEDIAL ACTION	Credible measures adopted	PROGRESSED	Yes	TERMINATION OF PRACTICE	Credible measures adopted	PROGRESSED	Yes

Humana Inc.								
ISIN								
US4448591028								
QUARTER Q12026								
THEME								LOCATION
Bribery								United States
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Commitment expressed	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	No measures announced	PROGRESSED	No
	REMEDIAL ACTION	Commitment expressed	PROGRESSED	Yes	TERMINATION OF PRACTICE	NA	PROGRESSED	NA

L'Oreal SA								
ISIN								
FR0000120321								
QUARTER Q12026								
THEME								LOCATION
Consumer health and safety, Consumer rights, Right to life								United States
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	No measures announced	PROGRESSED	No	IMPLEMENTATION OF POLICIES	No measures announced	PROGRESSED	No
	REMEDIAL ACTION	No measures announced	PROGRESSED	No	TERMINATION OF PRACTICE	No measures announced	PROGRESSED	No

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McDonald's Corporation								ISIN
								US5801351017
QUARTER Q12026								
THEME								LOCATION
Gender discrimination (workplace), Sexual harassment (workplace), Workplace discrimination								United States
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Commitment expressed	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Commitment expressed	PROGRESSED	Yes
	REMEDIAL ACTION	No measures announced	PROGRESSED	No	TERMINATION OF PRACTICE	No measures announced	PROGRESSED	No
THEME								LOCATION
Disability discrimination (workplace), Gender discrimination (workplace), LGBT discrimination (workplace), Racial discrimination (workplace), Sexual harassment (workplace), Workplace discrimination								United Kingdom
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	No measures announced	PROGRESSED	No	IMPLEMENTATION OF POLICIES	Measures initiated	PROGRESSED	Yes
	REMEDIAL ACTION	No measures announced	PROGRESSED	No	TERMINATION OF PRACTICE	No measures announced	PROGRESSED	No

Mitsui & Co., Ltd.								ISIN
								JP3893600001
QUARTER Q2 2026								
THEME								LOCATION
Biodiversity								Brazil
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Commitment expressed	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	No measures announced	PROGRESSED	No
	REMEDIAL ACTION	Commitment expressed	PROGRESSED	Yes	TERMINATION OF PRACTICE	Commitment expressed	PROGRESSED	Yes

Phillips 66								ISIN
								US7185461040
QUARTER Q2 2026								
THEME								LOCATION
Access to water / sanitation, Indigenous rights								United States
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	No measures announced	PROGRESSED	No	IMPLEMENTATION OF POLICIES	No measures announced	PROGRESSED	No
	REMEDIAL ACTION	No measures announced	PROGRESSED	No	TERMINATION OF PRACTICE	No measures announced	PROGRESSED	No

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POSCO INTERNATIONAL Corp.								ISIN
								KR7047050000
QUARTER Q2 2026								
THEME								LOCATION
Union rights, Working conditions								Turkey
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Commitment expressed	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Commitment expressed	PROGRESSED	Yes
	REMEDIAL ACTION	No measures announced	PROGRESSED	No	TERMINATION OF PRACTICE	No measures announced	PROGRESSED	No
THEME								LOCATION
Biodiversity, Deforestation								Indonesia
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Measures initiated	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Measures initiated	PROGRESSED	Yes
	REMEDIAL ACTION	Measures initiated	PROGRESSED	Yes	TERMINATION OF PRACTICE	Measures initiated	PROGRESSED	Yes
THEME								LOCATION
Indigenous rights								Indonesia
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Measures initiated	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Measures initiated	PROGRESSED	Yes
	REMEDIAL ACTION	Measures initiated	PROGRESSED	Yes	TERMINATION OF PRACTICE	Measures initiated	PROGRESSED	Yes

Repsol SA								ISIN
								ES0173516115
QUARTER Q12026								
THEME								LOCATION
Access to water / sanitation, Human rights due diligence, Indigenous rights, Right to health								Peru
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Credible measures adopted	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Credible measures adopted	PROGRESSED	Yes
	REMEDIAL ACTION	Measures initiated	PROGRESSED	Yes	TERMINATION OF PRACTICE	Measures initiated	PROGRESSED	Yes
THEME								LOCATION
Biodiversity, Water pollution								Peru
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Measures initiated	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Measures initiated	PROGRESSED	Yes
	REMEDIAL ACTION	Measures initiated	PROGRESSED	Yes	TERMINATION OF PRACTICE	Measures initiated	PROGRESSED	Yes

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Securitas AB								ISIN
								SE0000163594
QUARTER Q2 2026								
THEME								LOCATION
Children's rights, Human rights due diligence, Right to health, Torture / inhumane treatment								Switzerland
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	No measures announced	PROGRESSED	No	IMPLEMENTATION OF POLICIES	Measures initiated	PROGRESSED	Yes
	REMEDIAL ACTION	No measures announced	PROGRESSED	No	TERMINATION OF PRACTICE	No measures announced	PROGRESSED	No

Starbucks Corporation								ISIN
								US8552441094
QUARTER Q4 2025								
THEME								LOCATION
Union rights								United States
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Commitment expressed	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Measures initiated	PROGRESSED	Yes
	REMEDIAL ACTION	Measures initiated	PROGRESSED	Yes	TERMINATION OF PRACTICE	Commitment expressed	PROGRESSED	Yes

Sumitomo Chemical Co., Ltd.								ISIN
								JP3401400001
QUARTER Q2 2026								
THEME								LOCATION
Biodiversity								N/A
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Commitment expressed	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Commitment expressed	PROGRESSED	Yes
	REMEDIAL ACTION	Commitment expressed	PROGRESSED	Yes	TERMINATION OF PRACTICE	Commitment expressed	PROGRESSED	Yes

Norm-Based Engagement

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Sumitomo Corp.									ISIN
									JP3404600003
QUARTER Q2 2026									
THEME									LOCATION
Union rights									Honduras
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Measures initiated	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Measures initiated	PROGRESSED	Yes	
	REMEDIAL ACTION	Measures initiated	PROGRESSED	Yes	TERMINATION OF PRACTICE	Measures initiated	PROGRESSED	Yes	
THEME									LOCATION
Bio diversity, Climate change impacts, Environmental impacts									Australia
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Commitment expressed	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Commitment expressed	PROGRESSED	Yes	
	REMEDIAL ACTION	Commitment expressed	PROGRESSED	Yes	TERMINATION OF PRACTICE	No measures announced	PROGRESSED	No	

The Coca-Cola Company								
ISIN								
US1912161007								
QUARTER Q1 2026								
THEME								LOCATION
Tax irregularities								United States
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	No measures announced	PROGRESSED	No	IMPLEMENTATION OF POLICIES	Commitment expressed	PROGRESSED	Yes
	REMEDIAL ACTION	No measures announced	PROGRESSED	No	TERMINATION OF PRACTICE	No measures announced	PROGRESSED	No

Norm-Based Engagement

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TotalEnergies SE								ISIN
								FR0000120271
QUARTER Q12026								
THEME								LOCATION
Oil spill, Pollution, Soil pollution, Water pollution								Nigeria
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Measures initiated	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Commitment expressed	PROGRESSED	Yes
	REMEDIAL ACTION	Commitment expressed	PROGRESSED	Yes	TERMINATION OF PRACTICE	No measures announced	PROGRESSED	No
THEME								LOCATION
Living standards, Living wage, Union rights, Working conditions, Workplace health and safety								Nigeria
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Commitment expressed	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Commitment expressed	PROGRESSED	Yes
	REMEDIAL ACTION	Commitment expressed	PROGRESSED	Yes	TERMINATION OF PRACTICE	Commitment expressed	PROGRESSED	Yes
THEME								LOCATION
Access to water / sanitation, Forced displacement, Indigenous rights, Living standards, Stakeholder consultation								Uganda
GOALS SET & PROGRESS ACHIEVED	DISCLOSURE	Measures initiated	PROGRESSED	Yes	IMPLEMENTATION OF POLICIES	Measures initiated	PROGRESSED	Yes
	REMEDIAL ACTION	Measures initiated	PROGRESSED	Yes	TERMINATION OF PRACTICE	Measures initiated	PROGRESSED	Yes



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