



# NORM-BASED ENGAGEMENT

## 2024 Annual Report

---

February 2025

[ISS-ESG.COM](https://www.iss-esg.com)

© 2025 | Institutional Shareholder Services and/or its affiliates

## TABLE OF CONTENTS

---

INTRODUCTION.....	3
ISS ESG NORM-BASED ENGAGEMENT APPROACH .....	4
Engagement Scope.....	4
Engagement Process.....	4
Engagement Outcomes.....	4
ENGAGEMENT STATISTICS.....	5
ENGAGEMENT TOPICS .....	6
ENGAGEMENT OUTCOMES.....	7
Selected Engagement Spotlights .....	7
ENGAGEMENT DETAILS.....	10
Engagement Dialogues .....	10
Unresponsive Companies .....	12
Closed Engagements.....	13
Companies Unresponsive to Long-Standing Controversies.....	14
APPENDIX.....	15
Engagement Dialogues .....	15
Unresponsive Companies .....	45
Closed Engagements.....	56
Companies Unresponsive to Long-standing Controversies .....	66

## INTRODUCTION

This report presents the Norm-Based Engagement activities that were carried out by ISS ESG on behalf of participating institutional investors during 2024.

The first section of the report provides an overview of the ISS ESG Norm-Based Engagement approach. This is followed by sections presenting overall engagement statistics for 2024, key engagement topics, as well as engagement outcomes including selected engagement spotlights. The report also includes an appendix covering details of dialogues held, unresponsive companies, engagements that were closed in 2024, as well as companies unresponsive to long-standing controversies.

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 ESG NORM-BASED ENGAGEMENT APPROACH

ISS ESG's 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

Through ISS ESG's Norm-Based Engagement, participating investors can focus on companies that are assessed under ISS ESG Norm-Based Research to be involved in alleged or verified severe, systematic, or systemic failures to respect international norms. The engagements are categorised under the four United Nations Global Compact areas of human rights, labour rights, environment, and anti-corruption. Each engagement is identified by one or several specific topics within these areas, e.g., union rights, workplace discrimination, health and safety, child labour and forced labour within the labour rights norm area. Participating investors have the option to opt in or out of each individual company engagement.

### Engagement Process

The engagement is preceded by in-depth research and fact-finding dialogues with companies and stakeholders through ISS ESG Norm-Based Research. Once a company is identified to be involved in a relevant controversy it is considered for Norm-Based Engagement, which is conducted on a rolling quarterly basis. Through these feasibility studies, ISS ESG identifies gaps in company disclosure and assesses whether investor dialogue is an appropriate means to reach the goals set by the participating investors. Influential factors include an estimation of the company's level of responsibility, mitigating steps it has taken to mitigate the possible failure to respect a norm, and availability of both stakeholder and expert sources to facilitate constructive dialogue. The engagement dialogue is initiated through letters to companies, sent by ISS ESG on behalf of participating investors. Dialogue may be conducted in writing or through calls and meetings, facilitated by ISS ESG. Some companies require repeated follow-ups to respond. Should the company remain unresponsive, enquiries are escalated to the CEO and the Board. Once efforts have been made to engage both Investor Relations and a company's Executive Management, the feasibility of engagement is re-evaluated.

### Engagement Outcomes

At the outset of each engagement, clear and actionable goals are defined within four key categories: disclosure, implementation, remediation and termination. Information provided by the company through the course of the engagement dialogue is assessed against the goals. ISS ESG also assesses the company's quality of participation in the engagement. Where the goals have been fulfilled and the controversy – or the risk thereof – is assessed to have been resolved, the engagement is closed. If there is insufficient information to determine whether the goals have been fulfilled, the engagement may be suspended pending developments in the controversy or the disclosure of further information by the company and may subsequently be extended. Alternatively, where there is a poor outlook for the achievement of goals for the engagement, the dialogue may be discontinued.

## ENGAGEMENT STATISTICS

During 2024, ISS ESG conducted Norm-Based Engagement on behalf of participating investors with 124 companies, covering 189 individual ESG topics. The companies engaged with are domiciled across 28 different locations. For 100 of the companies, a new engagement cycle was initiated during 2024. Some 71% of the 100 companies provided responses to the investor outreach. The total number of substantial interactions in 2024 amounted to 529.

*Charts 1-4: Summary charts of engagements conducted between 1 January 2024 and 31 December 2024*

Chart 1

### Response Rate

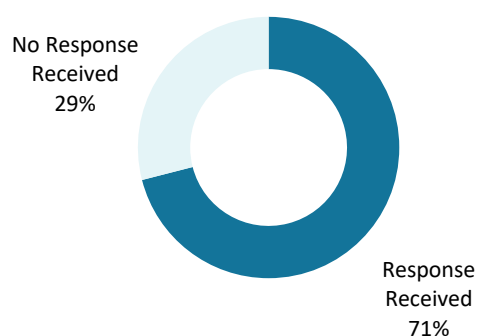


Chart 2

### Norm Area Breakdown

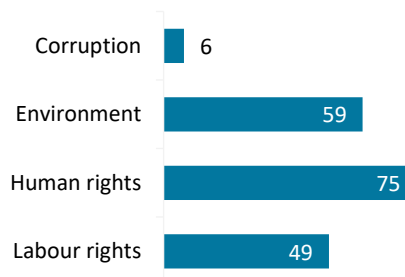


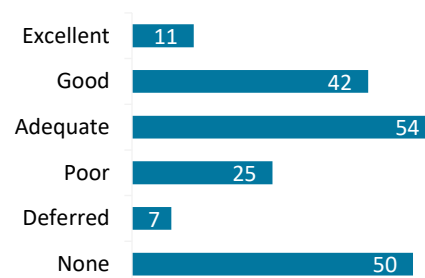
Chart 3

### Substantial interactions<sup>1</sup>

529

Chart 4

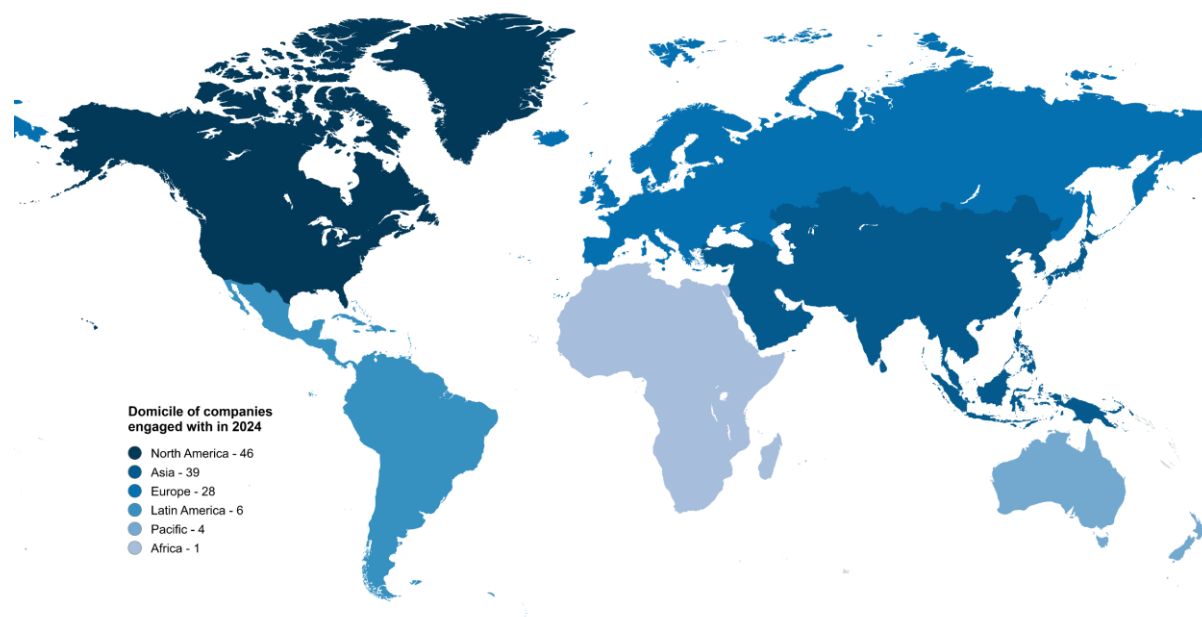
### Quality of Participation<sup>2</sup>



<sup>1</sup> Substantial interactions with issuers consist of engagement letters, company responses in writing or through a meeting, follow-up questions as well as reminders and escalations.

<sup>2</sup> **NOTE:** Quality of participation definitions: **Excellent:** The company has replied and substantially addressed all elements of the questions. **Good:** The company has replied and addressed most elements of the questions. **Adequate:** The company has replied, but only addressed some elements of the questions posed. **Poor:** The company has replied but did not address the questions posed. **Deferred:** The company has replied, acknowledging the enquiry, but may have 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.

Map 1: Geographic distribution of companies engaged with in 2024



## ENGAGEMENT TOPICS

In 2024, in the area of human rights, the key engagement topics were indigenous rights and standards of living, followed by consumers' right to privacy. Forced labour was the dominant labour rights topic, followed by safe and healthy working conditions and just and favourable conditions of work. Most environment-focused engagement topics were related to corporate management of environmental impacts, pollution (air, water, and soil), and climate change. Within the area of anti-corruption, key engagement topics were anti-competitive behaviour and accounting /disclosure standards.

Table 1: Major engagement topics in 2024 (individual engagements may cover multiple topics)

UN GLOBAL COMPACT PRINCIPLES	NORM AREA	TOPIC AREA
1-2	 Human Rights	Indigenous rights
		Standard of living
3-6	 Labour Rights	Forced labour
		Safe and healthy working conditions
7-9	 Environment	Environmental impacts
		Pollution (Air, Water, and Soil)
10	 Anti-Corruption	Anti-competitive behaviour
		Accounting / disclosure standards

## ENGAGEMENT OUTCOMES

One of the key outcomes of Norm-Based Engagement activity during 2024 is that participating investors elicited greater transparency from companies, marking a new record response rate of 71%. In most cases, improvements in disclosure and openness to dialogue were achieved gradually after persistent reminders and follow-up. Engagement success was achieved with companies which increased transparency, stopped a controversial practice, or announced a concrete and time-bound strategy for risk mitigation.

### Selected Engagement Spotlights

The selected engagement spotlights below illustrate both successes and remaining work to be done in some of the major 2024 engagement topics, including environmental impact, indigenous rights, pollution, safe and healthy working conditions and standard of living.

Hochtief AG	ISIN DE0006070006
<p>THEMES</p> <p>Biodiversity, Environmental impacts</p> <p>Indigenous rights, Living standards, Stakeholder consultation</p>	<p>LOCATION</p> <p>Canada</p>
<p>ACTIVITY SUMMARY</p>	<p>In Q2 2024, ISS ESG shared a letter with <b>Hochtief AG</b> on behalf of participating investors regarding the company's controversies related to environmental impact and indigenous rights in Canada.</p> <p>In an engagement meeting facilitated by ISS ESG in September 2024, the company elaborated on its role in the Site C dam project as a contractor and highlighted that the environmental impact assessment (EIA) is the project owner's responsibility as part of the legal approval processes. The company further emphasised that projects like Site C are approved only after careful consideration of economic, environmental, and social benefits and that contractors only get involved after the governmental approval process is completed.</p> <p>Regarding environmental risks, the company noted that its involvement followed thorough assessments, including reviewing the government-approved EIA. The company's subsidiary Flatiron Constructors Canada Ltd. and its partners participate in mitigation efforts, such as an environmental review process and a water quality monitoring program, in the Peace River delta and Wood Buffalo National Park. The company stressed that Site C is part of Canada's clean energy transition by replacing fossil fuels with hydroelectric power.</p> <p>On social impacts, Hochtief highlighted that indigenous rights are addressed through a similar assessment process. It pointed out that in 2023, five indigenous communities settled with the government, and no further claims have been made. Hochtief emphasized that claims related to social or human rights issues should be directed to the government or the project operator, BC Hydro. Hochtief also highlighted its efforts to engage indigenous communities, including awarding over USD 150 million in contracts to indigenous contractors and providing 200,000 hours of apprenticeship training, both exceeding contractual targets. The company</p>

confirmed that its due diligence processes, including environmental and social aspects, are thoroughly embedded in its operations, although its ability to influence project design is limited once the tendering process begins.

Based on the information Hochtief provided in this engagement dialogue, the company was assessed to have made positive progress on all engagement goals of the environmental impact and indigenous rights topics in Canada. The company was assessed to have demonstrated an excellent quality of participation for both topics. ISS ESG continues to monitor the efficacy of the company's remediation measures.

## TC Energy Corporation

ISIN  
CA87807B1076

THEME  
Indigenous rights

LOCATION  
Canada

### ACTIVITY SUMMARY

In Q2 2024, ISS ESG shared a letter with **TC Energy Corporation** on behalf of participating investors regarding the company's indigenous rights controversy in Canada.

In an engagement meeting facilitated by ISS ESG in September 2024, the company outlined its engagement with affected indigenous communities, especially the Wet'suwet'en First Nation, during the approval and construction of the Coastal GasLink (CGL) pipeline project. The project was approved by the British Columbia government in 2014, and the company took on the duty to consult with indigenous communities, as delegated by the Canadian government. The process was challenging due to internal divisions within the Wet'suwet'en, particularly between hereditary and elected leaders. While elected leaders supported the project, a group called "Dark House" opposed it, leading to unresolved tensions. Despite efforts, including environmental assessments, consultations, and monitoring programs, TC Energy could not reach an agreement with Dark House, which continued to oppose the project during construction, although over time, the group became more open to engagement.

TC Energy stated that it implemented various grievance mechanisms, including an ethics hotline, relationship leads, and thousands of community meetings. The company expressed confidence in the project's environmental and social approval process, stating that it has no plans for an independent third-party human rights impact assessment. TC Energy further stated that it does not expect the hereditary chiefs' opposition to change as the company believes the opposition is against industrial development more broadly. The company stated its respect to the group's right to protest and continues efforts to engage, though internal governance issues within the community remain a challenge.

Based on the information TC Energy provided in this engagement dialogue, the company was assessed to have made positive progress on all engagement goals of the indigenous rights topic in Canada. Furthermore, the company was also assessed



to have demonstrated an excellent quality of participation. ISS ESG continues to monitor the efficacy of the company's remediation measures.

Vale SA	ISIN BRVALEACNOR0
<p><b>THEMES</b></p> <p>Biodiversity, Pollution, Soil pollution, Waste management, Water pollution Industrial accident, Workplace health and safety Access to water / sanitation, Indigenous rights, Living standards, Right to life, Stakeholder consultation</p>	<p><b>LOCATION</b></p> <p>Brazil</p>
<p><b>ACTIVITY SUMMARY</b></p>	<p>In Q4 2024, ISS ESG shared a letter with <b>Vale SA</b> on behalf of participating investors regarding the company's water pollution controversy at the Fundão dam and safe and healthy working conditions and standard of living at the Córrego do Feijão mine in Brazil. In a written response to ISS ESG's investor enquiry in December 2024, the company addressed all three topics.</p> <p>Concerning water pollution in Brazil, the company was assessed to an excellent quality of participation. The company stated that the Doce River water can be consumed after undergoing conventional treatment by the municipal supply systems and that monitoring of surface water quality and water supply quality is carried out by national laboratories certified by Brazilian standards. Vale also shared it is appealing the ongoing fishing ban and compensates fishermen. Furthermore, Vale highlighted that the Definitive Settlement Agreement was signed in October 2024, which provides for a total financial value of approximately R\$ 170 billion.</p> <p>Concerning safe and healthy working Brazil, the company was assessed to a good quality of participation. The company shared that its labour agreements were not made within the scope of the Integral Reparation Settlement, but the company entered into several compensation agreements with workers' unions. Vale has committed to remove all tailings storage structures at the highest emergency level by 2025 and has currently one dam remaining at that level. Vale also highlighted that it is in compliance with the Global Industry Standard on Tailings Management and has intensified its preventive, corrective, and monitoring actions on its structures including the creation of a Geotechnical Risk Committee. The company also shared that it has independent third-party audits of the ongoing reparation settlement.</p> <p>Concerning standard of living in Brazil, the company was assessed to an adequate quality of participation. The company referred to its public disclosures for details on remediation and shared information about its grievance mechanisms.</p> <p>Based on the information Vale provided in this engagement dialogue, the company was assessed to have made positive progress on all engagement goals of the safe and healthy working conditions and standard of living topics, while the goal statuses for the water pollution topic remained unchanged. ISS ESG continues to monitor the efficacy of the company's initiated measures to remedy the controversies.</p>

## ENGAGEMENT DETAILS

The following sections provide information on all Norm-Based Engagement activities conducted during 2024. The sections provide an overview of the dialogues held with responsive companies during the year, a list of companies which have remained unresponsive as of 31 December 2024, as well as the engagement topics which have been closed during the year.

### Engagement Dialogues

This section lists all engagements in which a dialogue was established with the company, either via email or in a virtual meeting, during 2024. These engagements were initiated through an engagement enquiry sent by ISS ESG on behalf of participating investors in 2024 or a previous year. In total, responses were received from 83 companies during 2024.

The list below provides an overview of the companies that responded in 2024. The subsequent tables listed under the “Engagement Dialogues” section in the Appendix provide a synopsis of the engagement with each of these companies: the quarter and year of the initial engagement enquiry, SDG alignment, engagement topic and controversy location, and progress towards the engagement goals.

#### Responses related to engagements initiated in 2024

Acciona SA	Hochtief AG
ACS, Actividades de Construcción y Servicios SA	Hugo Boss AG
Adani Enterprises Limited	Jardine Cycle & Carriage Limited
Aecon Group Inc.	Jardine Matheson Holdings Ltd.
Anheuser-Busch InBev SA/NV	JBS SA
AntarChile SA	Juventus Football Club SpA
AtkinsRealis Group Inc.	Kinross Gold Corporation
Bank of America Corporation	Lyft, Inc.
Barrick Gold Corporation	Marathon Petroleum Corporation
Blackrock, Inc.	Marubeni Corp.
Bolloré SE	Mitsubishi Corp.
Chubu Electric Power Co., Inc.	Mitsui & Co., Ltd.
CITIC Limited	MMG Limited
Compagnie de l'Odéet SE	NRG Energy, Inc.
Daqo New Energy Corp.	Osaka Gas Co., Ltd.
Electricity Generating Public Company Limited	Phillips 66
Empresas Copec SA	PT Astra Agro Lestari Tbk
ENEOS Holdings, Inc.	Rio Tinto Limited
ENGIE SA	Rio Tinto Plc
EXOR NV	Robinhood Markets, Inc.
Freeport-McMoRan, Inc.	Seatrium Ltd.
Golden Agri-Resources Ltd	Securitas AB
Hankook & Company Co., Ltd.	Serco Group Plc
HANKOOK TIRE & TECHNOLOGY Co., Ltd.	SK, Inc.
Hawaiian Electric Industries, Inc.	Sojitz Corp.
HD Korea Shipbuilding & Offshore Engineering Co., Ltd.	Stellantis NV

STRABAG SE  
Sumitomo Chemical Co., Ltd.  
Sumitomo Corp.  
TC Energy Corporation  
The AES Corporation  
The Boeing Company  
Uber Technologies, Inc.  
UGI Corporation

Vale SA  
Wilmar International Limited  
Woodside Energy Group Ltd.  
Woolworths Group Limited

**Responses related to engagements initiated in 2023**

Albemarle Corporation  
Alphabet Inc.  
Amgen Inc.  
Anglogold Ashanti Plc  
ArcelorMittal SA  
Baker Hughes Company  
Bunge Global SA  
China Gas Holdings Limited  
Companhia de Saneamento do Parana  
Enel SpA  
Eni SpA  
Koninklijke Philips NV  
Pan American Silver Corp.  
Saipem SpA  
Schlumberger Limited  
The Chemours Company  
Ubisoft Entertainment SA  
United States Steel Corporation  
Walmart Inc.

## Unresponsive Companies

This section lists all companies which as of 31 December 2024 remained unresponsive to either engagement enquiries sent during 2024, or reminders/escalations related to engagements initiated prior to 2024.

The list below provides an overview the unresponsive companies. The subsequent tables listed under the “Unresponsive Companies” section in the Appendix provide further details including the quarter and year of the initial engagement enquiry outreach, SDG alignment, engagement topic and controversy location, and a summary of the status of the engagement.

### Companies unresponsive to engagements initiated in 2024

Aker Solutions ASA	Macy's, Inc.
Apple Inc.	Meituan
Bharat Heavy Electricals Limited	Meta Platforms, Inc.
Carrefour SA	Microsoft Corporation
China Yangtze Power Co., Ltd.	NextEra Energy, Inc.
Coal India Ltd.	NTPC Limited
COFCO Sugar Holding Co. Ltd.	PT Astra International Tbk
Grupo Mexico S.A.B. de C.V.	PVH Corp.
HD HYUNDAI Co., Ltd.	Red Rock Resorts, Inc.
HD Hyundai Heavy Industries Co., Ltd.	Samsung C&T Corp.
Iflytek Co., Ltd.	Shandong Gold Mining Co., Ltd.
Imperial Metals Corporation	Socfinaf SA
JD Sports Fashion Plc	Suncor Energy Inc.
Kohls Corporation	Target Corporation
Levi Strauss & Co.	Texhong International Group Limited
LG Electronics, Inc.	Urban Outfitters, Inc.

### Companies unresponsive to engagements initiated in 2023, for which there were reminder/escalation activities in 2024

Elsewedy Electric Co.
Norfolk Southern Corporation
Rede D'Or Sao Luiz SA
Subsea 7 SA

## Closed Engagements

The following engagements conducted on behalf of participating investors were closed during 2024, either because of measures taken by the company to resolve the controversy, or developments in the controversy itself. These engagements began in 2024 or earlier.

The list below provides an overview of the companies with which engagement was closed during 2024. The subsequent tables listed under the “Closed Engagements” section of the Appendix provide further details, including the quarter of initial outreach, SDG alignment, themes and location, and the motivation for closing the engagement.

### Closed engagements, initiated in 2024

Bharat Heavy Electricals Limited  
Bolloré SE  
Compagnie de l'Odét SE  
ENGIE SA

Marathon Petroleum Corporation  
Meituan  
Mitsui & Co., Ltd.

### Closed engagements, initiated in 2023

Activision Blizzard, Inc.  
Alibaba Group Holding Limited  
ArcelorMittal SA  
Baidu, Inc.  
Electricité de France SA

Experian Plc  
Mitsui O.S.K. Lines, Ltd.  
Teck Resources Limited  
Tokyo Gas Co., Ltd.

### Closed engagements, initiated in 2022

Barclays PLC  
Carnival Corporation  
Carnival Plc  
Glencore Plc  
Porsche Automobil Holding SE  
Tongling Nonferrous Metals Group Co., Ltd.

### Closed engagements, initiated in 2021

Gazprom Neft PJSC  
Transneft PJSC  
Vestas Wind Systems A/S

### Closed engagements, initiated in 2020

Mining & Metallurgical Company NORILSK NICKEL PJSC

### Closed engagements, initiated in 2019

Companhia Paranaense de Energia  
Gazprom PJSC  
Oil Co. LUKOIL PJSC  
Rosneft Oil Co.

### Closed engagements, initiated in 2016

Linc Energy Ltd.

## Companies Unresponsive to Long-Standing Controversies

The following companies continue to be involved in long-standing controversies and progress is yet to be seen in Norm-Based Engagement. While ISS ESG will continue to monitor the feasibility of engagement, investor clients may consider these companies and engagement topics for further due diligence.

The identification has been made by ISS ESG based on companies which have – in the last five years and in more than one engagement cycle – been either unresponsive or where responses have been assessed as poor, as the company did not address the ESG topic(s), the engagement questions posed or provide information on the management of the issue. The identification also considered where the status for the engagement goals set for Norm-Based Engagement remain at “no measures announced”. A further factor of consideration is the status of the controversies as well as fact-finding dialogue with the company conducted under Norm-Based Research. The subsequent tables listed under the “Companies Unresponsive to Long-standing Controversies” section of the Appendix provide further details, including the quarter of initial outreach, themes and location.

For additional due diligence, investor clients may also want to consider companies with which engagement on specific topics has been discontinued, but where the controversy remains ongoing.<sup>3</sup>


### **Companies unresponsive to long-standing controversies (most recent engagement cycle initiated in 2024)**

China Yangtze Power Co., Ltd.  
NextEra Energy, Inc.  
NTPC Limited  
Phillips 66  
Red Rock Resorts, Inc.  
Samsung C&T Corp.  
Shandong Gold Mining Co., Ltd.


<sup>3</sup> To identify discontinued engagements, download the Activity Report from the Pooled Engagement Tool and within the ‘Topic-level Information’ tab, filter Column AD “Recent Activity” and select “Engagement discontinued”. To view the current NBR score of engagements, within the same tab, filter Column H “Current Norm-Based Research Score”.

## APPENDIX


### Engagement Dialogues


Acciona SA			ISIN
			ES0125220311
	SDG ALIGNMENT	QUARTER	
	SDG 11; 11.4, SDG 15; 15.1, SDG 16; 16.7 <sup>4</sup>	Q2 2024	
THEMES			LOCATION
Biodiversity, Environmental impacts			Canada
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	No measures announced	Commitment expressed	
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	No measures announced	No measures announced	
THEMES			LOCATION
Indigenous rights, Living standards, Stakeholder consultation			Canada
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Commitment expressed	Commitment expressed	
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	No measures announced	No measures announced	


  

ACS, Actividades de Construccion y Servicios SA			ISIN
			ES0167050915
	SDG ALIGNMENT	QUARTER	
	SDG 11; 11.4, SDG 15; 15.1, SDG 16; 16.7	Q2 2024	
THEMES			LOCATION
Biodiversity, Environmental impacts			Canada
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Credible measures adopted	Credible measures adopted	
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	Measures initiated	Commitment expressed	
THEMES			LOCATION
Indigenous rights, Living standards, Stakeholder consultation			Canada
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Credible measures adopted	Credible measures adopted	
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	Measures initiated	Commitment expressed	

<sup>4</sup> No poverty (SDG 1), Zero hunger (SDG 2), Good health and well-being (SDG 3), Quality education (SDG 4), Gender equality (SDG 5), Clean water and sanitation (SDG 6), Affordable and clean energy (SDG 7), Decent work and economic growth (SDG 8), Industry, innovation and infrastructure (SDG 9), Reduced inequalities (SDG 10), Sustainable cities and communities (SDG 11), Responsible consumption and production (SDG 12), Climate action (SDG 13), Life below water (SDG 14), Life on land (SDG 15), Peace, justice, and strong institutions (SDG 16), and Partnerships for the goals (SDG 17).


Adani Enterprises Limited			ISIN
			INE423A01024
	SDG ALIGNMENT		QUARTER
	SDG 11; 11.4, SDG 13; 13.3, SDG 14; 14.2, SDG 16; 16.7		Q1 2024
THEMES			LOCATION
Biodiversity, Climate change impacts			Australia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Commitment expressed	Commitment expressed	
	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	No measures announced	No measures announced	
THEMES			LOCATION
Access to water / sanitation, Indigenous rights, Stakeholder consultation			Australia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Measures initiated	Commitment expressed	
	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	Commitment expressed	No measures announced	

Aecon Group Inc.			ISIN
			CA00762V1094
	SDG ALIGNMENT		QUARTER
	SDG 11; 11.4, SDG 15; 15.1, SDG 16; 16.7		Q2 2024
THEMES			LOCATION
Biodiversity, Environmental impacts			Canada
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Commitment expressed	Commitment expressed	
	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	Commitment expressed	No measures announced	
THEMES			LOCATION
Indigenous rights, Living standards, Stakeholder consultation			Canada
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Commitment expressed	Commitment expressed	
	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	Commitment expressed	No measures announced	

Albemarle Corporation			ISIN
			US0126531013
	SDG ALIGNMENT		QUARTER
	SDG 11; 11.4, SDG 15; 15.1, 15.5, SDG 16; 16.7		Q4 2023
THEMES			LOCATION
Biodiversity, Environmental impacts			Chile
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Measures initiated	Measures initiated	
	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	Measures initiated	Measures initiated	



THEMES		LOCATION
Access to water / sanitation, Indigenous rights, Living standards		Chile
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Commitment expressed

Alphabet Inc.		ISIN
		US02079K3059
SDG ALIGNMENT		QUARTER
 SDG 5; 5.1, SDG 8; 8.8, SDG 10; 10.3		Q4 2023


THEMES		LOCATION
Age discrimination (workplace), Equal pay, Gender discrimination (workplace), Sexual harassment (workplace), Workplace discrimination		United States
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated


THEMES		LOCATION
Consumer privacy, Consumer rights		France
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed


THEMES		LOCATION
Anti-competitive behaviour		United States
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	No measures announced	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Commitment expressed


Amgen Inc.		ISIN
		US0311621009
SDG ALIGNMENT		QUARTER
 SDG 17; 17.1		Q3 2023

THEMES		LOCATION
Tax irregularities		United States
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	No measures announced
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced


Anglogold Ashanti Plc		ISIN
		GB00BRXH2664
	SDG ALIGNMENT	QUARTER
	SDG 1; 1.4, SDG 2; 2.1, SDG 6; 6.1, SDG 11; 11.1, SDG 16; 16.7	Q3 2023
THEMES		LOCATION
Access to water / sanitation, Forced displacement, Human rights due diligence, Living standards, Stakeholder consultation		Guinea
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Commitment expressed

Anheuser-Busch InBev SA/NV		ISIN
		BE0974293251
	SDG ALIGNMENT	QUARTER
	SDG 8; 8.8	Q4 2024
THEMES		LOCATION
Union rights		Peru
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed

AntarChile SA		ISIN
		CLP0362E1386
	SDG ALIGNMENT	QUARTER
	SDG 11; 11.4, SDG 16; 16.7	Q3 2024
THEMES		LOCATION
Indigenous rights		Chile
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated

ArcelorMittal SA		ISIN
		LU1598757687
	SDG ALIGNMENT	QUARTER
	SDG 12; 12.4	Q4 2023
THEMES		LOCATION
Air pollution, Pollution, Waste management		Kazakhstan
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	No measures announced

THEMES		LOCATION
Air pollution, Pollution		France
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Credible measures adopted	Credible measures adopted
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Credible measures adopted	Credible measures adopted


AtkinsRealis Group Inc.		ISIN
		CA04764T1049
	SDG ALIGNMENT	QUARTER
	SDG 11; 11.4, SDG 15; 15.1, SDG 16; 16.7	Q2 2024


THEMES		LOCATION
Indigenous rights, Living standards, Stakeholder consultation		Canada
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed


THEMES		LOCATION
Biodiversity, Environmental impacts		Canada
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed


Baker Hughes Company		ISIN
		US05722G1004
	SDG ALIGNMENT	QUARTER
	SDG 13; 13.3	Q4 2023

THEMES		LOCATION
Biodiversity, Climate change impacts, Environmental impacts		Australia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	No measures announced


Bank of America Corporation		ISIN
		US0605051046
	SDG ALIGNMENT	QUARTER
	N/A	Q2 2024
THEMES		LOCATION
Business-to-consumer conduct, Consumer rights		United States
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated


Barrick Gold Corporation		ISIN
		CA0679011084
	SDG ALIGNMENT	QUARTER
	SDG 6; 6.3, SDG 12; 12.4, SDG 16; 16.1	Q3 2024
THEMES		LOCATION
Access to water / sanitation, Forced displacement, Human rights due diligence, Living standards, Right to life		Papua New Guinea
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed
THEMES		LOCATION
Human rights due diligence, Right to life, Torture / inhumane treatment		Tanzania
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed
THEMES		LOCATION
Water pollution		Papua New Guinea
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated
THEMES		LOCATION
Environmental impacts, Pollution, Waste management, Water pollution		Argentina
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated


Blackrock, Inc.		ISIN
		US09290D1019
	SDG ALIGNMENT	QUARTER
	SDG 1; 1.4, SDG 11; 11.4, SDG 16; 16.7	Q3 2024
THEMES		LOCATION
Indigenous rights, Living standards, Stakeholder consultation		Kenya
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed


Bolloré SE		ISIN
		FR0000039299
	SDG ALIGNMENT	QUARTER
	SDG 1; 1.4, SDG 2; 2.1, SDG 8; 8.8, SDG 10; 10.1, SDG 16; 16.7, 16.10	Q1 2024
THEMES		LOCATION
Living standards		Cameroon
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	No measures announced	No measures announced
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced
THEMES		LOCATION
Gender discrimination (workplace), Living wage, Working conditions, Workplace discrimination, Workplace health and safety		Cameroon
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	No measures announced	No measures announced
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced
THEMES		LOCATION
Freedom of expression		France
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	No measures announced	Commitment expressed
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced
THEMES		LOCATION
Living standards		Nigeria
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	No measures announced	No measures announced
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced
THEMES		LOCATION
Living standards		Sierra Leone
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES


ENGAGEMENT GOAL STATUS	No measures announced	No measures announced
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced

Bunge Global SA		ISIN
		CH1300646267
	SDG ALIGNMENT	QUARTER
	SDG 15; 15.2, SDG 15; 15.5	Q2 2023
THEMES		LOCATION
Biodiversity, Deforestation		Brazil
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed


China Gas Holdings Limited		ISIN
		BMG2109G1033
	SDG ALIGNMENT	QUARTER
	SDG 3	Q1 2023
THEMES		LOCATION
Right to life		China
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated


Chubu Electric Power Co., Inc.		ISIN
		JP3526600006
	SDG ALIGNMENT	QUARTER
	SDG 13; 13.3	Q2 2024
THEMES		LOCATION
Climate change impacts		Australia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	No measures announced	No measures announced
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced

CITIC Limited		ISIN
		HK0267001375
	SDG ALIGNMENT	QUARTER
	SDG 11; 11.4, SDG 16; 16.7	Q2 2024
THEMES		LOCATION
Indigenous rights, Living standards, Stakeholder consultation		Peru
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed

Compagnie de l'Odét SE		ISIN
		FR0000062234
	SDG ALIGNMENT	QUARTER
	SDG 1; 1.4, SDG 2; 2.1, SDG 8; 8.8, SDG 10; 10.1, SDG 16; 16.7, 16.10	Q1 2024
THEMES		LOCATION
Living standards		Cameroon
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	No measures announced	No measures announced
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced
THEMES		LOCATION
Living standards		Sierra Leone
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	No measures announced	No measures announced
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced
THEMES		LOCATION
Living standards		Nigeria
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	No measures announced	No measures announced
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced
THEMES		LOCATION
Gender discrimination (workplace), Living wage, Working conditions, Workplace discrimination, Workplace health and safety		Cameroon
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	No measures announced	No measures announced
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced
THEMES		LOCATION
Freedom of expression		France
DISCLOSURE		IMPLEMENTATION OF POLICIES


ENGAGEMENT GOAL STATUS	No measures announced	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced


Companhia de Saneamento do Parana		ISIN
		BRSAPRACNPR6
	SDG ALIGNMENT	QUARTER
	SDG 6; 6.3, SDG 12; 12.4, SDG 15; 15.1	Q3 2023
THEMES		LOCATION
Waste management, Water pollution		Brazil
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated


Daqo New Energy Corp.		ISIN
		US23703Q2030
	SDG ALIGNMENT	QUARTER
	SDG 8; 8.7	Q1 2024
THEMES		LOCATION
Forced labour, Human rights due diligence, Modern slavery, Religious affiliation discrimination (social), Social discrimination		China
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	No measures announced	No measures announced
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed


Electricity Generating Public Company Limited		ISIN
		TH0465010005
	SDG ALIGNMENT	QUARTER
	SDG 1; 1.4, SDG 2; 2.1, SDG 15; 15.1, 15.5, SDG 16; 16.7	Q4 2024
THEMES		LOCATION
Biodiversity, Environmental impacts		Laos
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Commitment expressed
THEMES		LOCATION
Forced displacement, Living standards, Stakeholder consultation		Laos
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Commitment expressed






Empresas Copec SA		ISIN
		CLP7847L1080
	SDG ALIGNMENT	QUARTER
	SDG 11; 11.4, SDG 16; 16.7	Q3 2024
THEMES		LOCATION
Indigenous rights		Chile
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Commitment expressed


Enel SpA		ISIN
		IT0003128367
	SDG ALIGNMENT	QUARTER
	SDG 1; 1.4, SDG 16; 16.7	Q4 2023
THEMES		LOCATION
Forced displacement, Living standards, Right to health, Stakeholder consultation		Colombia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed


ENEOS Holdings, Inc.		ISIN
		JP3386450005
	SDG ALIGNMENT	QUARTER
	SDG 15; 15.1	Q3 2024
THEMES		LOCATION
Biodiversity, Environmental impacts		Chile
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	No measures announced	No measures announced
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced

ENGIE SA		ISIN
		FR0010208488
	SDG ALIGNMENT	QUARTER
	SDG 15; 15.5	Q1 2024
THEMES		LOCATION
Biodiversity		Brazil
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE

	Commitment expressed	Measures initiated
Eni SpA		ISIN IT0003132476
	SDG ALIGNMENT SDG 6; 6.3, SDG 8; 8.5, 8.8, SDG 10; 10.1, SDG 12; 12.4, SDG 13; 13.3, SDG 15; 15.1	QUARTER Q4 2023
THEMES Oil spill, Pollution, Soil pollution, Water pollution		LOCATION Nigeria
ENGAGEMENT GOAL STATUS	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	REMEDIAL ACTION Measures initiated	TERMINATION OF PRACTICE Commitment expressed
THEMES Living standards, Living wage, Union rights, Working conditions, Workplace health and safety		LOCATION Nigeria
ENGAGEMENT GOAL STATUS	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Commitment expressed
	REMEDIAL ACTION Commitment expressed	TERMINATION OF PRACTICE No measures announced
THEMES Biodiversity, Climate change impacts, Environmental impacts		LOCATION Australia
ENGAGEMENT GOAL STATUS	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced
	REMEDIAL ACTION No measures announced	TERMINATION OF PRACTICE No measures announced
EXOR NV		ISIN NL0012059018
	SDG ALIGNMENT N/A	QUARTER Q3 2024
THEMES Accounting / disclosure standards		LOCATION Italy
ENGAGEMENT GOAL STATUS	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced
	REMEDIAL ACTION No measures announced	TERMINATION OF PRACTICE No measures announced
Freeport-McMoRan, Inc.		ISIN US35671D8570
	SDG ALIGNMENT SDG 6; 6.3, SDG 12; 12.4, SDG 16; 16.1	QUARTER Q1 2024
THEMES Biodiversity, Water pollution		LOCATION Indonesia


ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	No measures announced
THEMES		LOCATION
Human rights due diligence, Indigenous rights, Right to life		Indonesia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Commitment expressed

Golden Agri-Resources Ltd		ISIN
		MU0117U00026
	SDG ALIGNMENT	QUARTER
	SDG 11; 11.4, SDG 15; 15.5, SDG 16; 16.7	Q4 2024
THEMES		LOCATION
Indigenous rights		Liberia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Commitment expressed
THEMES		LOCATION
Indigenous rights		Indonesia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Commitment expressed
THEMES		LOCATION
Biodiversity, Deforestation		Liberia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Commitment expressed


Hankook & Company Co., Ltd.		ISIN
		KR7000240002
	SDG ALIGNMENT	QUARTER
	SDG 3, SDG 8; 8.8	Q3 2024
THEMES		LOCATION
Industrial accident, Workplace health and safety		South Korea
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	No measures announced	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE

	Measures initiated	No measures announced
--	--------------------	-----------------------


HANKOOK TIRE & TECHNOLOGY Co., Ltd.		ISIN KR7161390000
	SDG ALIGNMENT	QUARTER
	SDG 3, SDG 8; 8.8	Q3 2024
THEMES Industrial accident, Workplace health and safety		LOCATION South Korea
ENGAGEMENT GOAL STATUS	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Commitment expressed

Hawaiian Electric Industries, Inc.		ISIN US4198701009
	SDG ALIGNMENT	QUARTER
	SDG 3	Q1 2024
THEMES Right to life		LOCATION United States
ENGAGEMENT GOAL STATUS	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Commitment expressed


HD Korea Shipbuilding & Offshore Engineering Co., Ltd.		ISIN KR7009540006
	SDG ALIGNMENT	QUARTER
	SDG 3, SDG 8; 8.8	Q3 2024
THEMES Industrial accident, Workplace health and safety		LOCATION South Korea
ENGAGEMENT GOAL STATUS	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Commitment expressed


Hochtief AG		ISIN DE0006070006
	SDG ALIGNMENT	QUARTER
	SDG 11; 11.4, SDG 15; 15.1, SDG 16; 16.7	Q2 2024
THEMES Biodiversity, Environmental impacts		LOCATION Canada
DISCLOSURE		IMPLEMENTATION OF POLICIES


ENGAGEMENT GOAL STATUS	Credible measures adopted	Credible measures adopted
	REMEDIAL ACTION Measures initiated	TERMINATION OF PRACTICE Commitment expressed
THEMES Indigenous rights, Living standards, Stakeholder consultation		LOCATION Canada
ENGAGEMENT GOAL STATUS	DISCLOSURE Credible measures adopted	IMPLEMENTATION OF POLICIES Credible measures adopted
	REMEDIAL ACTION Measures initiated	TERMINATION OF PRACTICE Commitment expressed

Hugo Boss AG		ISIN DE000A1PHFF7
	SDG ALIGNMENT SDG 11; 11.4, SDG 15; 15.1, SDG 16; 16.7	QUARTER Q3 2024
THEMES Union rights		LOCATION Turkey
ENGAGEMENT GOAL STATUS	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Measures initiated
	REMEDIAL ACTION Measures initiated	TERMINATION OF PRACTICE Measures initiated
THEMES Forced labour, Human rights due diligence, Modern slavery, Religious affiliation discrimination (social), Social discrimination		LOCATION China
ENGAGEMENT GOAL STATUS	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	REMEDIAL ACTION Measures initiated	TERMINATION OF PRACTICE Measures initiated


Jardine Cycle & Carriage Limited		ISIN SG1B51001017
	SDG ALIGNMENT SDG 11; 11.4, SDG 16; 16.7	QUARTER Q1 2024
THEMES Forced displacement, Indigenous rights, Living standards, Stakeholder consultation		LOCATION Indonesia
ENGAGEMENT GOAL STATUS	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Measures initiated
	REMEDIAL ACTION Measures initiated	TERMINATION OF PRACTICE Measures initiated


Jardine Matheson Holdings Ltd.		ISIN
		BMG507361001
	SDG ALIGNMENT	QUARTER
	SDG 11; 11.4, SDG 16; 16.7	Q1 2024
THEMES		LOCATION
Forced displacement, Indigenous rights, Living standards, Stakeholder consultation		Indonesia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Measures initiated
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated


JBS SA		ISIN
		BRJBSSACNOR8
	SDG ALIGNMENT	QUARTER
	SDG 3, SDG 8; 8.8, SDG 15; 15.2, 15.5	Q3 2024
THEMES		LOCATION
Biodiversity, Deforestation		Brazil
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed
THEMES		LOCATION
Industrial accident, Workplace health and safety		Brazil
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Commitment expressed
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed
THEMES		LOCATION
Workplace health and safety		United States
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed


Juventus Football Club SpA		ISIN
		IT0005572778
	SDG ALIGNMENT	QUARTER
	N/A	Q3 2024
THEMES		LOCATION
Accounting / disclosure standards		Italy
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE

	Commitment expressed	Commitment expressed
--	----------------------	----------------------


Kinross Gold Corporation		ISIN CA4969024047
	SDG ALIGNMENT	QUARTER
	SDG 15; 15.1, 15.5	Q2 2024
THEMES Biodiversity, Environmental impacts, Pollution, Water pollution		LOCATION Chile
ENGAGEMENT GOAL STATUS	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced
	REMEDIAL ACTION Commitment expressed	TERMINATION OF PRACTICE Commitment expressed


Koninklijke Philips NV		ISIN NL0000009538
	SDG ALIGNMENT	QUARTER
	SDG 3	Q4 2023
THEMES Consumer health and safety, Consumer rights, Right to life		LOCATION United States
ENGAGEMENT GOAL STATUS	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	REMEDIAL ACTION Measures initiated	TERMINATION OF PRACTICE Measures initiated


Lyft, Inc.		ISIN US55087P1049
	SDG ALIGNMENT	QUARTER
	SDG 8; 8.5, 8.8, SDG 10; 10.1	Q1 2024
THEMES Living wage, Working conditions		LOCATION United States
ENGAGEMENT GOAL STATUS	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Commitment expressed
	REMEDIAL ACTION No measures announced	TERMINATION OF PRACTICE Commitment expressed

Marathon Petroleum Corporation		ISIN US56585A1025
	SDG ALIGNMENT	QUARTER
	SDG 11; 11.4, SDG 16; 16.7	Q2 2024
THEMES Access to water / sanitation, Indigenous rights		LOCATION United States
DISCLOSURE		IMPLEMENTATION OF POLICIES

ENGAGEMENT GOAL STATUS	Commitment expressed	No measures announced
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced

Marubeni Corp.		ISIN JP3877600001
	SDG ALIGNMENT	QUARTER
	SDG 1; 1.4, SDG 2; 2.1, SDG 11; 11.1, SDG 16; 16.7	Q1 2024
THEMES Forced displacement, Living standards, Stakeholder consultation		LOCATION Indonesia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	No measures announced

Mitsubishi Corp.		ISIN JP3898400001
	SDG ALIGNMENT	QUARTER
	SDG 11; 11.4, SDG 15; 15.1, SDG 16; 16.7	Q1 2024
THEMES Indigenous rights, Living standards, Stakeholder consultation		LOCATION Mexico
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed
THEMES Biodiversity, Environmental impacts		LOCATION Chile
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	Measures initiated

Mitsui & Co., Ltd.		ISIN JP3893600001
	SDG ALIGNMENT	QUARTER
	SDG 11; 11.4, SDG 15; 15.5, SDG 16; 16.7	Q1 2024
THEMES Forced displacement, Indigenous rights, Living standards, Stakeholder consultation		LOCATION Brazil
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Commitment expressed



THEMES		LOCATION
Biodiversity		Brazil
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Commitment expressed
	Commitment expressed	Commitment expressed

MMG Limited		ISIN
		HK1208013172
	SDG ALIGNMENT	QUARTER
	SDG 11; 11.4, SDG 16; 16.7	Q2 2024


THEMES		LOCATION
Indigenous rights, Living standards, Stakeholder consultation		Peru
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated
	Measures initiated	Measures initiated


NRG Energy, Inc.		ISIN
		US6293775085
	SDG ALIGNMENT	QUARTER
	SDG 6; 6.3, SDG 12; 12.4	Q2 2024


THEMES		LOCATION
Pollution, Soil pollution, Waste management, Water pollution		United States
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed
	Commitment expressed	Commitment expressed


Osaka Gas Co., Ltd.		ISIN
		JP3180400008
	SDG ALIGNMENT	QUARTER
	SDG 13; 13.3	Q2 2024

THEMES		LOCATION
Climate change impacts		Australia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed
	Commitment expressed	No measures announced


Pan American Silver Corp.		ISIN
		CA6979001089
	SDG ALIGNMENT	QUARTER
	SDG 11; 11.4, SDG 16; 16.7	Q4 2023
THEMES		LOCATION
Indigenous rights, Stakeholder consultation		Guatemala
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated

Phillips 66		ISIN
		US7185461040
	SDG ALIGNMENT	QUARTER
	SDG 11; 11.4, SDG 16; 16.7	Q2 2024
THEMES		LOCATION
Access to water / sanitation, Indigenous rights		United States
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	No measures announced	No measures announced
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced


PT Astra Agro Lestari Tbk		ISIN
		ID1000066004
	SDG ALIGNMENT	QUARTER
	SDG 11; 11.4, SDG 16; 16.7	Q1 2024
THEMES		LOCATION
Forced displacement, Indigenous rights, Living standards, Stakeholder consultation		Indonesia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Measures initiated
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated


Rio Tinto Limited		ISIN
		AU000000RIO1
	SDG ALIGNMENT	QUARTER
	SDG 5; 5.1, 5.2, SDG 6; 6.3, SDG 8; 8.8, SDG 10; 10.3, SDG 11; 11.4, SDG 12; 12.4, SDG 15; 15.1, SDG 16; 16.7	Q4 2024
THEMES		LOCATION
Biodiversity, Pollution, Waste management, Water pollution		Madagascar
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE


	Measures initiated	Measures initiated
THEMES		LOCATION
Human rights due diligence, Indigenous rights		Australia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated
THEMES		LOCATION
Gender discrimination (workplace), Racial discrimination (workplace), Sexual harassment (workplace), Workplace discrimination		Australia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated
THEMES		LOCATION
Biodiversity, Environmental impacts		Chile
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	No measures announced
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed


Rio Tinto Plc		ISIN
		GB0007188757
	SDG ALIGNMENT	QUARTER
	SDG 5; 5.1, 5.2, SDG 6; 6.3, SDG 8; 8.8, SDG 10; 10.3, SDG 11; 11.4, SDG 12; 12.4, SDG 15; 15.1, SDG 16; 16.7	Q4 2024
THEMES		LOCATION
Biodiversity, Pollution, Waste management, Water pollution		Madagascar
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated
THEMES		LOCATION
Human rights due diligence, Indigenous rights		Australia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated
THEMES		LOCATION
Gender discrimination (workplace), Racial discrimination (workplace), Sexual harassment (workplace), Workplace discrimination		Australia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE


	Measures initiated	Measures initiated
THEMES		LOCATION
	Biodiversity, Environmental impacts	Chile
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	No measures announced
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed


Robinhood Markets, Inc.		ISIN
		US7707001027
	SDG ALIGNMENT	QUARTER
	N/A	Q3 2024
THEMES		LOCATION
	Consumer privacy, Consumer rights, Cybersecurity	United States
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Measures initiated


Saipem SpA		ISIN
		IT0005495657
	SDG ALIGNMENT	QUARTER
	SDG 13; 13.3	Q4 2023
THEMES		LOCATION
	Biodiversity, Climate change impacts, Environmental impacts	Australia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced


Schlumberger Limited		ISIN
		AN8068571086
	SDG ALIGNMENT	QUARTER
	SDG 13; 13.3	Q4 2023
THEMES		LOCATION
	Biodiversity, Climate change impacts, Environmental impacts	Australia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	No measures announced	No measures announced
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced


Seatrium Ltd.		ISIN
		SGXE34184239
	SDG ALIGNMENT	QUARTER
	SDG 13; 13.3	Q2 2024
THEMES		LOCATION
Biodiversity, Climate change impacts, Environmental impacts		Australia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	No measures announced


Securitas AB		ISIN
		SE0000163594
	SDG ALIGNMENT	QUARTER
	SDG 16; 16.1	Q2 2024
THEMES		LOCATION
Children's rights, Human rights due diligence, Right to health, Torture / inhumane treatment		Switzerland
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	Commitment expressed


Serco Group Plc		ISIN
		GB0007973794
	SDG ALIGNMENT	QUARTER
	SDG 10; 10.7, SDG 16; 16.1	Q2 2024
THEMES		LOCATION
Children's rights, Human rights due diligence, Torture / inhumane treatment		Australia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	No measures announced	No measures announced
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced


SK, Inc.		ISIN
		KR7034730002
	SDG ALIGNMENT	QUARTER
	SDG 1; 1.4, SDG 2; 2.1, SDG 16; 16.7	Q1 2024
THEMES		LOCATION
Indigenous rights, Living standards, Right to life, Stakeholder consultation		Laos
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	No measures announced


Sojitz Corp.		ISIN
		JP3663900003
	SDG ALIGNMENT	QUARTER
	SDG 13; 13.3	Q4 2024
THEMES		LOCATION
Biodiversity, Climate change impacts, Environmental impacts		Australia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	No measures announced


Stellantis NV		ISIN
		NL00150001Q9
	SDG ALIGNMENT	QUARTER
	SDG 12; 12.4	Q3 2024
THEMES		LOCATION
Air pollution, Pollution		United States
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated

STRABAG SE		ISIN
		AT000000STR1
	SDG ALIGNMENT	QUARTER
	SDG 1; 1.4, SDG 6; 6.1, SDG 16; 16.7	Q2 2024
THEMES		LOCATION
Access to water / sanitation, Living standards, Stakeholder consultation		Chile
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed


Sumitomo Chemical Co., Ltd.		ISIN
		JP3401400001
	SDG ALIGNMENT	QUARTER
	SDG 15; 15.5	Q1 2024
THEMES		LOCATION
Biodiversity		N/A
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Commitment expressed	Commitment expressed


Sumitomo Corp.		ISIN
		JP3404600003
	SDG ALIGNMENT	QUARTER
	SDG 8; 8.8; SDG 16; 16.1	Q1 2024
THEMES		LOCATION
Union rights		Honduras
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated


TC Energy Corporation		ISIN
		CA87807B1076
	SDG ALIGNMENT	QUARTER
	SDG 11; 11.4, SDG 16; 16.7	Q2 2024
THEMES		LOCATION
Indigenous rights		Canada
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Credible measures adopted	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Commitment expressed

The AES Corporation		ISIN
		US00130H1059
	SDG ALIGNMENT	QUARTER
	SDG 11; 11.4, SDG 15; 15.1	Q3 2024
THEMES		LOCATION
Biodiversity, Environmental impacts		Panama
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Commitment expressed	Commitment expressed
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Commitment expressed
THEMES		LOCATION
Indigenous rights		Panama
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated
THEMES		LOCATION
Air pollution, Pollution, Waste management		Chile
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated
THEMES		LOCATION
Access to water / sanitation, Living standards, Stakeholder consultation		Chile
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated





The Boeing Company			ISIN
			US0970231058
	SDG ALIGNMENT	QUARTER	
	SDG 8; 8.8	Q2 2024	
THEMES			LOCATION
Union rights			United States
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Measures initiated	Measures initiated	
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	Commitment expressed	Commitment expressed	


The Chemours Company			ISIN
			US1638511089
	SDG ALIGNMENT	QUARTER	
	SDG 6; 6.3, SDG 12; 12.4, SDG 15; 15.1	Q3 2023	
THEMES			LOCATION
Pollution, Water pollution			United States
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	No measures announced	Commitment expressed	
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	Measures initiated	Commitment expressed	


Uber Technologies, Inc.			ISIN
			US90353T1007
	SDG ALIGNMENT	QUARTER	
	SDG 3, SDG 8; 8.5, 8.8, SDG 10; 10.1	Q3 2024	
THEMES			LOCATION
Working conditions			United States
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Measures initiated	Commitment expressed	
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	No measures announced	No measures announced	
THEMES			LOCATION
Working conditions			United Kingdom
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Measures initiated	Measures initiated	
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	Measures initiated	Measures initiated	
THEMES			LOCATION
Consumer health and safety, Consumer rights, Right to life			United States
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Measures initiated	Measures initiated	
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE	


	Measures initiated	Measures initiated
--	--------------------	--------------------


Ubisoft Entertainment SA		ISIN
		FR0000054470
	SDG ALIGNMENT	QUARTER
	SDG 5; 5.1, 5.2, SDG 8; 8.8, SDG 10; 10.3	Q4 2023
THEMES		LOCATION
Gender discrimination (workplace), Sexual harassment (workplace), Workplace discrimination		France
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated
THEMES		LOCATION
Gender discrimination (workplace), Sexual harassment (workplace), Workplace discrimination		Canada
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated


UGI Corporation		ISIN
		US9026811052
	SDG ALIGNMENT	QUARTER
	SDG 3	Q2 2024
THEMES		LOCATION
Right to life		United States
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	No measures announced	No measures announced
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	No measures announced	No measures announced


United States Steel Corporation		ISIN
		US9129091081
	SDG ALIGNMENT	QUARTER
	SDG 12; 12.4	Q4 2023
THEMES		LOCATION
Air pollution, Pollution, Waste management		United States
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES
	Measures initiated	Measures initiated
	REMEDIAL ACTION	TERMINATION OF PRACTICE
	Measures initiated	Measures initiated

Vale SA			ISIN
			BRVALEACNORO
	SDG ALIGNMENT		QUARTER
	SDG 1; 1.4, SDG 2; 2.1, SDG 3, SDG 6; 6.1, 6.3, SDG 8; 8.8, SDG 12; 12.4, SDG 14; 14.2, SDG 15; 15.1, SDG 16; 16.7		Q4 2024
THEMES			LOCATION
Access to water / sanitation, Indigenous rights, Living standards, Right to life, Stakeholder consultation			Brazil
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Measures initiated	Commitment expressed	
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	Commitment expressed	Commitment expressed	
THEMES			LOCATION
Biodiversity, Pollution, Soil pollution, Waste management, Water pollution			Brazil
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Measures initiated	Measures initiated	
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	Measures initiated	Measures initiated	
THEMES			LOCATION
Industrial accident, Workplace health and safety			Brazil
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Commitment expressed	Measures initiated	
ENGAGEMENT GOAL STATUS	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	Measures initiated	Measures initiated	

Walmart Inc.			ISIN
			US9311421039
	SDG ALIGNMENT		QUARTER
	SDG 8; 8.8, 8.7		Q4 2023
THEMES			LOCATION
Union rights			United States
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Commitment expressed	Commitment expressed	
	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	Commitment expressed	No measures announced	
THEMES			LOCATION
Forced labour, Human rights due diligence, Modern slavery, Religious affiliation discrimination (social), Social discrimination			China
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Measures initiated	Measures initiated	
	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	Measures initiated	Measures initiated	


Wilmar International Limited			ISIN
			SG1T56930848
	SDG ALIGNMENT		QUARTER
	SDG 15; 15.2, 15.5		Q3 2024
THEMES			LOCATION
Biodiversity, Deforestation			Indonesia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Measures initiated	Measures initiated	
	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	Measures initiated	Commitment expressed	


Woodside Energy Group Ltd.			ISIN
			AU0000224040
	SDG ALIGNMENT		QUARTER
	SDG 5; 5.1, 5.2, SDG 8; 8.8, SDG 10; 10.3, SDG 13; 13.3		Q2 2024
THEMES			LOCATION
Biodiversity, Climate change impacts, Environmental impacts			Australia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Measures initiated	Commitment expressed	
	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	Commitment expressed	Commitment expressed	
THEMES			LOCATION
Gender discrimination (workplace), Sexual harassment (workplace), Workplace discrimination			Australia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Measures initiated	Measures initiated	
	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	Measures initiated	Measures initiated	


Woolworths Group Limited			ISIN
			AU000000WOW2
	SDG ALIGNMENT		QUARTER
	N/A		Q4 2024
THEMES			LOCATION
Consumer privacy, Consumer rights, Cybersecurity			Australia
ENGAGEMENT GOAL STATUS	DISCLOSURE	IMPLEMENTATION OF POLICIES	
	Commitment expressed	Commitment expressed	
	REMEDIAL ACTION	TERMINATION OF PRACTICE	
	Commitment expressed	No measures announced	


## Unresponsive Companies

Aker Solutions ASA		ISIN NO0010716582
	SDG ALIGNMENT SDG 13; 13.3	QUARTER Q3 2024
THEME Biodiversity, Climate change impacts, Environmental impacts		LOCATION Australia
STATUS OF ENGAGEMENT As no response has been received following the escalation of the enquiry to the attention of the Board of Directors, the engagement will be re-evaluated.		
Apple Inc.		ISIN US0378331005
	SDG ALIGNMENT SDG 10; 10.1, 10.3, SDG 5; 5.1; 5.2, SDG 8; 8.8	QUARTER Q4 2024
THEME Equal pay, Gender discrimination (workplace), Racial discrimination (workplace), Sexual harassment (workplace), Workplace discrimination		LOCATION United States
STATUS OF ENGAGEMENT As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		
THEME Anti-competitive behaviour		LOCATION N/A
STATUS OF ENGAGEMENT As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		
THEME Business-to-consumer conduct, Consumer rights		LOCATION United Kingdom
STATUS OF ENGAGEMENT As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		
Bharat Heavy Electricals Limited		ISIN INE257A01026
	SDG ALIGNMENT SDG 11; 11.4, SDG 12; 12.4, SDG 13; 13.2, SDG 15; 15.1, SDG 6; 6.3	QUARTER Q1 2024
THEME Air pollution, Biodiversity, Climate change impacts, Environmental impacts, Pollution, Water pollution		LOCATION Bangladesh
STATUS OF ENGAGEMENT As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement has been re-evaluated.		

Carrefour SA		ISIN FR0000120172
	SDG ALIGNMENT SDG 8; 8.7	QUARTER Q4 2024
THEME Forced labour, Human rights due diligence, Modern slavery, Religious affiliation discrimination (social), Social discrimination		LOCATION China
STATUS OF ENGAGEMENT As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		

China Yangtze Power Co., Ltd.		ISIN CNE000001G87
	SDG ALIGNMENT SDG 15; 15.1, 15.5	QUARTER Q3 2024
THEME Biodiversity, Environmental impacts		LOCATION China
STATUS OF ENGAGEMENT As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement will be re-evaluated.		

Coal India Ltd.		ISIN INE522F01014
	SDG ALIGNMENT SDG 12; 12.4, SDG 15; 15.1, SDG 6; 6.3, SDG 3, SDG 8; 8.8	QUARTER Q4 2024
THEME Air pollution, Pollution, Water pollution		LOCATION India
STATUS OF ENGAGEMENT As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		
THEME Industrial accident, Workplace health and safety		LOCATION India
STATUS OF ENGAGEMENT As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		

COFCO Sugar Holding Co. Ltd.		ISIN CNE000000LH8
	SDG ALIGNMENT SDG 8; 8.7	QUARTER Q4 2024
THEME Forced labour, Human rights due diligence, Modern slavery, Religious affiliation discrimination (social), Social discrimination		LOCATION China

#### STATUS OF ENGAGEMENT

As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.

Elsewedy Electric Co.

ISIN  
EGS3G0Z1C014



SDG ALIGNMENT  
SDG 11; 11.4, SDG 15; 15.5

QUARTER  
Q1 2023

#### THEME

Biodiversity, Deforestation, Environmental impacts

LOCATION  
Tanzania

#### STATUS OF ENGAGEMENT

As no response has been received following a reminder to the Investor Relations department, the engagement will be re-evaluated.

Grupo Mexico S.A.B. de C.V.

ISIN  
MXP370841019



SDG ALIGNMENT  
SDG 12; 12.4, SDG 6; 6.3, SDG 16; 16.1, 16.7

QUARTER  
Q3 2024

#### THEME

Environmental impacts, Pollution, Water pollution

LOCATION  
Mexico

#### STATUS OF ENGAGEMENT

As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement will be re-evaluated.

#### THEME

Living standards, Stakeholder consultation

LOCATION  
Peru

#### STATUS OF ENGAGEMENT

As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement will be re-evaluated.

HD HYUNDAI Co., Ltd.

ISIN  
KR7267250009



SDG ALIGNMENT  
SDG 3, SDG 8; 8.8

QUARTER  
Q3 2024


#### THEME


Industrial accident, Workplace health and safety


LOCATION  
South Korea


#### STATUS OF ENGAGEMENT

As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement will be re-evaluated.


HD Hyundai Heavy Industries Co., Ltd.		ISIN KR7329180004
	SDG ALIGNMENT SDG 3, SDG 8; 8.8	QUARTER Q3 2024
THEME Industrial accident, Workplace health and safety		LOCATION South Korea
STATUS OF ENGAGEMENT As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement will be re-evaluated.		


Iflytek Co., Ltd.		ISIN CNE100000B81
	SDG ALIGNMENT SDG 10; 10.3	QUARTER Q3 2024
THEME Human rights due diligence, Privacy, Racial discrimination (social), Religious affiliation discrimination (social), Social discrimination		LOCATION China
STATUS OF ENGAGEMENT As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement will be re-evaluated.		


Imperial Metals Corporation		ISIN CA4528921022
	SDG ALIGNMENT SDG 11; 11.4, SDG 16; 16.7	QUARTER Q1 2024
THEME Access to water / sanitation, Indigenous rights, Living standards, Stakeholder consultation		LOCATION Canada
STATUS OF ENGAGEMENT As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement will be re-evaluated.		


JD Sports Fashion Plc		ISIN GB00BM8Q5M07
	SDG ALIGNMENT N/A	QUARTER Q4 2024
THEME Consumer privacy, Consumer rights, Cybersecurity		LOCATION N/A
STATUS OF ENGAGEMENT As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		





Kohls Corporation		ISIN US5002551043
	SDG ALIGNMENT SDG 8; 8.7	QUARTER Q4 2024
THEME Forced labour, Human rights due diligence, Modern slavery, Religious affiliation discrimination (social), Social discrimination		LOCATION China
STATUS OF ENGAGEMENT As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		

Levi Strauss & Co.		ISIN US52736R1023
	SDG ALIGNMENT SDG 8; 8.7	QUARTER Q3 2024
THEME Forced labour, Human rights due diligence, Modern slavery, Religious affiliation discrimination (social), Social discrimination		LOCATION China
STATUS OF ENGAGEMENT As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement will be re-evaluated.		

LG Electronics, Inc.		ISIN KR7066570003
	SDG ALIGNMENT SDG 10; 10.7, SDG 8; 8.7	QUARTER Q3 2024
THEME Forced labour, Human rights due diligence, Modern slavery, Religious affiliation discrimination (social), Social discrimination		LOCATION China
STATUS OF ENGAGEMENT As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement will be re-evaluated.		

Macy's, Inc.		ISIN US55616P1049
	SDG ALIGNMENT SDG 8; 8.7	QUARTER Q4 2024
THEME Forced labour, Human rights due diligence, Modern slavery, Religious affiliation discrimination (social), Social discrimination		LOCATION China
STATUS OF ENGAGEMENT As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		

Meituan		ISIN KYG596691041
	SDG ALIGNMENT N/A	QUARTER Q1 2024
THEME Anti-competitive behaviour		LOCATION China
STATUS OF ENGAGEMENT As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement has been re-evaluated.		

Meta Platforms, Inc.		ISIN US30303M1027
	SDG ALIGNMENT SDG 3, SDG 8; 8.8	QUARTER Q4 2024
THEME Consumer privacy, Consumer rights, Cybersecurity		LOCATION N/A
STATUS OF ENGAGEMENT As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		
THEME Working conditions, Workplace health and safety		LOCATION United States
STATUS OF ENGAGEMENT As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		
THEME Working conditions, Workplace health and safety		LOCATION Ireland
STATUS OF ENGAGEMENT As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		
THEME Forced labour, Union rights, Workplace health and safety		LOCATION Kenya
STATUS OF ENGAGEMENT As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		
THEME Consumer privacy, Consumer rights		LOCATION United States
STATUS OF ENGAGEMENT As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		
THEME Consumer privacy, Consumer rights		LOCATION United Kingdom

STATUS OF ENGAGEMENT

As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.

THEME

Consumer privacy, Consumer rights

LOCATION

Canada

STATUS OF ENGAGEMENT

As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.

Microsoft Corporation

ISIN

US5949181045



SDG ALIGNMENT

SDG 10; 10.3, SDG 5; 5.1, 5.2, SDG 8; 8.8

QUARTER

Q3 2024

THEME

Equal pay, Gender discrimination (workplace), Sexual harassment (workplace), Workplace discrimination

LOCATION

United States

STATUS OF ENGAGEMENT

As no response has been received following the escalation of the enquiry to the attention of the Board of Directors, the engagement will be re-evaluated.

NextEra Energy, Inc.

ISIN

US65339F1012



SDG ALIGNMENT

SDG 12; 12.4, SDG 15; 15.1, 15.5, SDG 6; 6.3

QUARTER

Q4 2024

THEME

Biodiversity, Environmental impacts, Pollution, Soil pollution, Water pollution

LOCATION

United States

STATUS OF ENGAGEMENT

As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.

Norfolk Southern Corporation

ISIN

US6558441084



SDG ALIGNMENT

SDG 12; 12.4, SDG 15; 15.1, SDG 6; 6.3

QUARTER

Q3 2023

THEME





Air pollution, Biodiversity, Pollution, Soil pollution, Water pollution


LOCATION


United States


STATUS OF ENGAGEMENT


As no response has been received to follow-up questions regarding pollution in the United States, the engagement will be re-evaluated.


NTPC Limited		ISIN INE733E01010
	SDG ALIGNMENT SDG 11; 11.4, SDG 12; 12.4, SDG 13; 13.2, SDG 15; 15.1, SDG 6; 6.3	QUARTER Q1 2024
THEME Air pollution, Biodiversity, Climate change impacts, Environmental impacts, Pollution, Water pollution		LOCATION Bangladesh
STATUS OF ENGAGEMENT As no response has been received following the escalation of the enquiry to the attention of the Board of Directors, the engagement will be re-evaluated.		
PT Astra International Tbk		ISIN ID1000122807
	SDG ALIGNMENT SDG 11; 11.4, SDG 16; 16.7	QUARTER Q1 2024
THEME Forced displacement, Indigenous rights, Living standards, Stakeholder consultation		LOCATION Indonesia
STATUS OF ENGAGEMENT As no response has been received following the escalation of the enquiry to the attention of the Board of Directors, the engagement will be re-evaluated.		
PVH Corp.		ISIN US6936561009
	SDG ALIGNMENT SDG 8; 8.7	QUARTER Q3 2024
THEME Forced labour, Human rights due diligence, Modern slavery, Religious affiliation discrimination (social), Social discrimination		LOCATION China
STATUS OF ENGAGEMENT As no response has been received following the escalation of the enquiry to the attention of the Board of Directors, the engagement will be re-evaluated.		
Red Rock Resorts, Inc.		ISIN US75700L1089
	SDG ALIGNMENT SDG 8; 8.8	QUARTER Q1 2024
THEME Union rights		LOCATION United States
STATUS OF ENGAGEMENT As no response has been received following the escalation of the enquiry to the attention of the Board of Directors, the engagement will be re-evaluated.		


Rede D'Or Sao Luiz SA		ISIN BRRDORACNOR8
	SDG ALIGNMENT SDG 10; 10.1, SDG 8; 8.5, 8.8	QUARTER Q4 2023
THEME Tax irregularities, Working conditions		LOCATION Brazil
STATUS OF ENGAGEMENT  As no response has been received following the escalation of the enquiry to the attention of the Board of Directors, the engagement will be re-evaluated.		


Samsung C&T Corp.		ISIN KR7028260008
	SDG ALIGNMENT SDG 11; 11.4, SDG 15; 15.1, SDG 16	QUARTER Q2 2024
THEME Biodiversity, Environmental impacts		LOCATION Canada
STATUS OF ENGAGEMENT  As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement will be re-evaluated.		
THEME Indigenous rights, Living standards, Stakeholder consultation		LOCATION Canada
STATUS OF ENGAGEMENT  As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement will be re-evaluated.		


Shandong Gold Mining Co., Ltd.		ISIN CNE1000036N7
	SDG ALIGNMENT SDG 12; 12.4, SDG 6; 6.3	QUARTER Q4 2024
THEME Environmental impacts, Pollution, Waste management, Water pollution		LOCATION Argentina
STATUS OF ENGAGEMENT  As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		


Socfinaf SA		ISIN LU0056569402
	SDG ALIGNMENT SDG 1; 1.4, SDG 16; 16.7, 16.1, SDG 2; 2.1, SDG 10; 10.1, SDG 8; 8.8	QUARTER Q1 2024
THEME Living standards		LOCATION Cameroon
STATUS OF ENGAGEMENT  As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement will be re-evaluated.		
THEME Living standards		LOCATION Sierra Leone
STATUS OF ENGAGEMENT  As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement will be re-evaluated.		
THEME Living standards		LOCATION Nigeria
STATUS OF ENGAGEMENT  As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement will be re-evaluated.		
THEME Gender discrimination (workplace), Living wage, Working conditions, Workplace discrimination, Workplace health and safety		LOCATION Cameroon
STATUS OF ENGAGEMENT  As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement will be re-evaluated.		
THEME Access to water / sanitation, Forced displacement, Indigenous rights		LOCATION Liberia
STATUS OF ENGAGEMENT  As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement will be re-evaluated.		

Subsea 7 SA		ISIN LU0075646355
	SDG ALIGNMENT SDG 13; 13.3	QUARTER Q4 2023
THEME Biodiversity, Climate change impacts, Environmental impacts		LOCATION Australia
STATUS OF ENGAGEMENT  As no response has been received following the escalation of the enquiry to the attention of the Chair of the Board, the engagement will be re-evaluated.		


Suncor Energy Inc.		ISIN CA8672241079
	SDG ALIGNMENT SDG 12; 12.4: SDG 15; 15.1: SDG 6; 6.3	QUARTER Q4 2024
THEME Air pollution, Biodiversity, Environmental impacts, Pollution, Water pollution		LOCATION Canada
STATUS OF ENGAGEMENT As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		


Target Corporation		ISIN US87612E1064
	SDG ALIGNMENT SDG 8; 8.7	QUARTER Q4 2024
THEME Forced labour, Human rights due diligence, Modern slavery, Religious affiliation discrimination (social), Social discrimination		LOCATION China
STATUS OF ENGAGEMENT As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		


Texhong International Group Limited		ISIN KYG876551170
	SDG ALIGNMENT SDG 8; 8.7	QUARTER Q4 2024
THEME Forced labour, Human rights due diligence, Modern slavery, Religious affiliation discrimination (social), Social discrimination		LOCATION China
STATUS OF ENGAGEMENT As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		

Urban Outfitters, Inc.		ISIN US9170471026
	SDG ALIGNMENT SDG 8; 8.7	QUARTER Q4 2024
THEME Forced labour, Human rights due diligence, Modern slavery, Religious affiliation discrimination (social), Social discrimination		LOCATION China
STATUS OF ENGAGEMENT As no response has been received following the reminder to the Investor Relations department, the enquiry will be escalated to the CEO.		

## Closed Engagements


Activision Blizzard, Inc.		ISIN
		US00507VAN91
	SDG ALIGNMENT SDG 16; 16.5	QUARTER Q4 2023
THEME Equal pay, Gender discrimination (workplace), Sexual harassment (workplace), Workplace discrimination		LOCATION United States
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has discontinued this engagement as Activision Blizzard, Inc. has been acquired by Microsoft Corporation. ISS ESG will continue to monitor developments for Microsoft Corporation.		


Alibaba Group Holding Limited		ISIN
		KYG017191142
	SDG ALIGNMENT N/A	QUARTER Q2 2023
THEME Anti-competitive behaviour		LOCATION China
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred because in August 2024, the China State Administration for Market Regulation (SAMR) announced that Alibaba Group Holding Limited's (Alibaba) had completed a three-year self-assessment and compliance reporting period, following an April 2021 ruling which imposed a CNY18.2 billion fine on the company for abusing its dominance in the Chinese online retail platform service market. In July 2024, the SAMR restated that Alibaba had ceased its misconduct and confirmed that the company had enhanced its compliance management system, as well as its services to merchants and consumers on its online platform. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.		


ArcelorMittal SA		ISIN
		LU1598757687
	SDG ALIGNMENT SDG 12; 12.4	QUARTER Q4 2023
THEME Air pollution, Pollution, Waste management		LOCATION Kazakhstan
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred because In December 2023, ArcelorMittal SA announced the completion of the sale of its formerly wholly owned subsidiary JSC ArcelorMittal Temirtau, which had since 2018 been the subject of repeated allegations by local authorities and communities of releasing excessive emissions that have resulted in severe air pollution in Temirtau, Karaganda Region, Kazakhstan, to Qazaqstan Investment Corporation (QIC). Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.		
THEME Air pollution, Pollution		LOCATION France
MOTIVATION FOR CLOSING ENGAGEMENT		





ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred because, the company has been providing updates on its comprehensive remediation measures aimed at reducing emissions at its wholly owned subsidiary, ArcelorMittal Méditerranée S.A.S.'s Fos-sur-Mer plant in France. The company informed ISS ESG in April 2024 that an investment of over €100 million over the last ten years had reduced pollutants by a factor ranging from 45% to 85%. In October 2023, the Prefecture of Bouches-du-Rhône lifted administrative penalties and noted that a third-party auditor attested the company's adherence to emissions limits at the plant. ISS ESG continues to monitor the effectiveness of the company's remediation measures and assesses that this controversy is no longer current, leading to no further need for engagement.


Baidu, Inc.		ISIN
		KYG070341048
 SDG ALIGNMENT N/A	QUARTER	
	Q2 2023	
THEME		LOCATION
Accounting / disclosure standards		United States
MOTIVATION FOR CLOSING ENGAGEMENT		
<p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred because in its 2023 Annual Report, published in March 2024, iQIYI, Inc., a majority owned subsidiary of Baidu, Inc. stated that it had not received any further requests for information from the United States Securities and Exchange Commission since submitting the requested documents and information to the authority in early 2021 regarding allegations of inflating its revenues and providing misleading financial statements from 2015 to at least 2019. ISS ESG continues to monitor the company's remedial measures as well as developments on the investigation. Given the updated Green signal of this controversy, there is no need for further engagement at this time.</p>		


Barclays PLC		ISIN
		GB0031348658
 SDG ALIGNMENT SDG 17; 17.1	QUARTER	
	Q4 2022	
THEME		LOCATION
Tax irregularities		United Kingdom
MOTIVATION FOR CLOSING ENGAGEMENT		
<p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred because, in communication with ISS ESG in March 2024, Barclays PLC shared information demonstrating that the bank has adopted policies ensuring the payment of fair share of taxes in the United Kingdom (U.K.) since 2009. The company provided HM Revenue and Custom's confirmation that it has been operating in accordance with the spirit as well as the letter of U.K. tax law and the intentions of Parliament, including during the periods covered by the 2022 and 2023 HMRC Annual Reports. As of April 2024, there are no allegations pertaining to the matter from U.K. authorities. ISS ESG continues to monitor the effectiveness of the company's remediation measures and assesses that this controversy is no longer current, leading to no further need for engagement.</p>		


Bharat Heavy Electricals Limited		ISIN
		INE257A01026
	SDG ALIGNMENT SDG 11; 11.4, SDG 12; 12.4, SDG 13; 13.2, SDG 15; 15.1, SDG 6; 6.3	QUARTER Q1 2024
THEME Air pollution, Biodiversity, Climate change impacts, Environmental impacts, Pollution, Water pollution		LOCATION Bangladesh
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred because, as of May 2024, the two units of Maitree Super Thermal Power Plant (MTSP) operated by NTPC Limited were declared operational. Bharat Heavy Electricals Limited (BHEL) was involved as a contractor to build the MTSP. According to the UNESCO World Heritage Committee the MTSP risks causing irreversible damage to the Sundarbans, a nearby UNESCO World Heritage Site. In September 2021, BHEL stated to ISS ESG that the MSTP project is implemented in line with relevant rules and regulations, as well as international guidelines such as the International Finance Corporation Performance Standards and did not envisage any negative impacts of the project on the environment. While Unit 1 and 2 of the MSTP have entered commercial operations, the cessation of BHEL's business relationship with the operator has yet to be ascertained. ISS ESG continues to monitor developments in the issue. Given the updated Green signal of this controversy, there is no need for further engagement at this time.		


Bolloré SE		ISIN
		FR0000039299
	SDG ALIGNMENT SDG 16; 16.10	QUARTER Q1 2024
THEME Freedom of expression		LOCATION France
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred because the lawsuits filed in previous years by Bolloré SE, a majority owned subsidiary of Compagnie de l'Odé SE, against media and civil society in France have been dismissed or settled. However, as of November 2024, the company continues to face accusations that it is infringing on pluralism of information and freedom of expression in France. In March 2023, the company stated to ISS ESG that it is committed to respect human rights and fundamental freedoms. ISS ESG continues to monitor developments in the issue. Given the updated Green signal of this controversy, there is no need for further engagement at this time.		

Carnival Corporation		ISIN
		PA1436583006
	SDG ALIGNMENT SDG 12; 12.4, SDG 14; 14.2, SDG 6; 6.3	QUARTER Q4 2022
THEME Pollution, Water pollution		LOCATION United States
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. Carnival Corporation/Plc has been taking measures to address water pollution since June 2019, when it pleaded guilty to dumping oil-contaminated waste and plastic in 2018 off the coast of the United States. Carnival agreed to a \$20 million fine and to conducting remediation actions. ISS ESG continues to monitor the effectiveness of the company's remediation measures and assesses that this controversy is no longer current, leading to no further need for engagement.		


Carnival Plc		ISIN
		GB0031215220
	SDG ALIGNMENT	QUARTER
	SDG 12; 12.4, SDG 14; 14.2, SDG 6; 6.3	Q4 2022
THEME		LOCATION
Pollution, Water pollution		United States
MOTIVATION FOR CLOSING ENGAGEMENT		
ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. Carnival Corporation/Plc has been taking measures to address water pollution since June 2019, when it pleaded guilty to dumping oil-contaminated waste and plastic in 2018 off the coast of the United States. Carnival agreed to a \$20 million fine and to conducting remediation actions. ISS ESG continues to monitor the effectiveness of the company's remediation measures and assesses that this controversy is no longer current, leading to no further need for engagement.		


Compagnie de l'Odete SE		ISIN
		FR0000062234
	SDG ALIGNMENT	QUARTER
	SDG 16; 16.10	Q1 2024
THEME		LOCATION
Freedom of expression		France
MOTIVATION FOR CLOSING ENGAGEMENT		
ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred because the lawsuits filed in previous years by Bollore SE, a majority owned subsidiary of Compagnie de l'Odete SE, against media and civil society in France have been dismissed or settled. However, as of November 2024, the company continues to face accusations that it is infringing on pluralism of information and freedom of expression in France. In March 2023, the company stated to ISS ESG that it is committed to respect human rights and fundamental freedoms. ISS ESG continues to monitor developments in the issue. Given the updated Green signal of this controversy, there is no need for further engagement at this time.		


Companhia Paranaense de Energia		ISIN
		BRCPLEACNPB9
	SDG ALIGNMENT	QUARTER
	SDG 11; 11.4, SDG 15; 15.1	Q2 2019
THEME		LOCATION
Biodiversity, Environmental impacts		Brazil
MOTIVATION FOR CLOSING ENGAGEMENT		
ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred as the UNESCO World Heritage Committee (WHC) stated in September 2023 that the impacts of the property were considered during the Environmental Impact Study process for the project and extensive conditions were imposed by the Chico Mendes Institute for Biodiversity Conservation and the Environmental Institute of Paraná. The WHC has also continuously acknowledged Consórcio Empreendedor Baixo Iguaçu's compliance with the ongoing monitoring programmes, as required through the licensing process. ISS ESG continues to monitor the effectiveness of the company's remediation measures and assesses that this controversy is no longer current, leading to no further need for engagement.		


Electricite de France SA		ISIN
		XS0132424614
 SDG ALIGNMENT	QUARTER	
N/A	Q1 2023	
THEME	LOCATION	
Anti-competitive behaviour	France	
MOTIVATION FOR CLOSING ENGAGEMENT		
ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred because, Electricite de France SA’s Universal Registration Document for 2023 reiterates its commitment to the remedial actions it agreed to implement in a resolution to settle allegations of abuse of its dominant market position in the French energy market between 2004 and 2021 brought forward by France’s Competition Authority (ADLC). In communication with ISS ESG in July 2024, the company confirmed its continued implementation of the remedial measures it agreed to with the ADLC. ISS ESG continues to monitor the effectiveness of the company’s remediation measures and assesses that this controversy is no longer current, leading to no further need for engagement.		


ENGIE SA		ISIN
		FR0010208488
 SDG ALIGNMENT	QUARTER	
SDG 11; 11.4, SDG 16; 16.7	Q1 2024	
THEME	LOCATION	
Forced displacement, Indigenous rights, Living standards, Stakeholder consultation	Brazil	
MOTIVATION FOR CLOSING ENGAGEMENT		
ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred because Jirau Energia has been taking measures to adequately consult neighbouring indigenous communities. In May 2024, Jirau Energia disclosed that the consortium donated drones to Brazilian National Indigenous Foundation and conducted a Remote Territorial Monitoring workshop for indigenous peoples for the purpose of territorial protection. ISS ESG continues to monitor the effectiveness of the company's remediation measures and assesses that this controversy is no longer current, leading to no further need for engagement.		


Experian Plc		ISIN
		GB00B19NLV48
 SDG ALIGNMENT	QUARTER	
N/A	Q2 2023	
THEME	LOCATION	
Consumer privacy, Consumer rights	United Kingdom	
MOTIVATION FOR CLOSING ENGAGEMENT		
ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred because in April 2024, the United Kingdom Upper Tier Tribunal rejected in full the Information Commissioners Office’s (ICO) appeal of a previous February 2023 First-tier Tribunal (FTT) ruling in favor of Experian Limited, which challenged ICO’s October 2020 enforcement notice concerning how the company collected users’ data since 2015. In May 2024, following the decision, ICO confirmed that it would not appeal further. In its April 2024 decision, the UTT acknowledged the FTT’s decision to dismiss ICO’s appeal, especially considering that the FTT “found no other material contravention” in Experian’s practice. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.		

Gazprom Neft PJSC		ISIN
		RU0009062467
	SDG ALIGNMENT SDG 12; 12.4, SDG 14; 14.2	QUARTER Q4 2021
THEME Biodiversity, Environmental impacts, Oil spill, Pollution, Water pollution		LOCATION Russia
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has discontinued this engagement owing to a poor outlook for the attainment of the goals of this engagement.		


Gazprom PJSC		ISIN
		RU0007661625
	SDG ALIGNMENT SDG 11; 11.4	QUARTER Q1 2019
THEME Biodiversity, Environmental impacts		LOCATION Russia
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has discontinued this engagement owing to a poor outlook for the attainment of the goals of this engagement.		


Glencore Plc		ISIN
		JE00B4T3BW64
	SDG ALIGNMENT SDG 16; 16.5	QUARTER Q4 2022
THEME Bribery		LOCATION Nigeria
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred because the company continues to implement remedial measures to prevent the recurrence of bribery across its operations. In communication with ISS ESG in June 2022 and April 2024, the company emphasised on its remediation measures in place, including its centralised Ethics and Compliance Programme and changes to its board and management team. In its 2023 Annual Report, the company relayed that compliance monitors began assessing the effectiveness of the programme in June 2023. ISS ESG continues to monitor the effectiveness of the company's remediation measures and assesses that this controversy is no longer current, leading to no further need for engagement.		

Linc Energy Ltd.		ISIN
		AU000XINEAA6
	SDG ALIGNMENT N/A	QUARTER Q1 2016
THEME Soil pollution, Water pollution		LOCATION Australia
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has discontinued this engagement since the issuer is no longer part of the underlying Norm-Based Research universe.		


Marathon Petroleum Corporation		ISIN
		US56585A1025
	SDG ALIGNMENT SDG 11; 11.4, SDG 16; 16.7	QUARTER Q2 2024
THEME Access to water / sanitation, Indigenous rights		LOCATION United States
MOTIVATION FOR CLOSING ENGAGEMENT In May 2024, Marathon Petroleum Corporation declined to participate in the engagement dialogue facilitated by ISS ESG despite multiple follow-up attempts. Therefore, ISS ESG has discontinued this engagement owing to a poor outlook for the attainment of the goals of this engagement.		


Meituan		ISIN
		KYG596691041
	SDG ALIGNMENT N/A	QUARTER Q1 2024
THEME Anti-competitive behaviour		LOCATION China
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. As of October 2024, it is unclear whether Meituan has successfully completed its self-assessment and compliance reporting period required by the China State Administration for Market Regulation (SAMR) following its October 2021 decision to fine the company CNY3.4 billion for abusing its dominant market position. Meituan released a statement after the fine was imposed in October 2021, stating that it accepts the penalty "with sincerity" and will comply with the SAMR's order. The company highlighted its implementation of a comprehensive rectification program in line with the SAMR's guidance to enhance its internal controls and prevent further competing acts. ISS ESG notes the company's remedial measures and awaits formal confirmation of the successful completion of its reporting obligations. Given the updated Green signal of this controversy, there is no need for further engagement at this time.		


Mining & Metallurgical Company NORILSK NICKEL PJSC		ISIN
		RU0007288411
	SDG ALIGNMENT SDG 12; 12.4, SDG 15; 15.1, SDG 6; 6.3	QUARTER Q3 2020
THEME Oil spill, Pollution, Soil pollution, Water pollution		LOCATION Russia
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has discontinued this engagement owing to a poor outlook for the attainment of the goals of this engagement.		

Mitsui & Co., Ltd.		ISIN
		JP3893600001
	SDG ALIGNMENT SDG 11; 11.4, SDG 16; 16.7	QUARTER Q1 2024
THEME Forced displacement, Indigenous rights, Living standards, Stakeholder consultation		LOCATION Brazil
MOTIVATION FOR CLOSING ENGAGEMENT		


ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred because Jirau Energia has been taking measures to adequately consult neighbouring indigenous communities. In May 2024, Jirau Energia disclosed that the consortium donated drones to Brazilian National Indigenous Foundation and conducted a Remote Territorial Monitoring workshop for indigenous peoples for the purpose of territorial protection. ISS ESG continues to monitor the effectiveness of the company's remediation measures and assesses that this controversy is no longer current, leading to no further need for engagement.


Mitsui O.S.K. Lines, Ltd.		ISIN
		JP3362700001
	SDG ALIGNMENT	QUARTER
	SDG 12; 12.4, SDG 14; 14.2, SDG 15; 15.1	Q1 2023
THEME		LOCATION
Oil spill, Pollution, Water pollution		Mauritius
MOTIVATION FOR CLOSING ENGAGEMENT		
ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred because In September 2023, the Japan Transport Safety Board (JTSB) released its final investigation report into the July 2020 incident when a ship chartered by Mitsui O.S.K. Lines, Ltd. ran aground off the coast of Mauritius and leaked 1,000 tons of oil into the sea. The JTSB stated that "it is probable that a large portion of the spilled oil was successfully recovered and cleaned up", underlining that the term "probable" in the report indicates a high possibility. ISS ESG continues to monitor the effectiveness of the company's remediation measures and assesses that this controversy is no longer current, leading to no further need for engagement.		


Oil Co. LUKOIL PJSC		ISIN
		RU0009024277
	SDG ALIGNMENT	QUARTER
	SDG 12; 12.4; SDG 6; 6.3	Q3 2019
THEME		LOCATION
Oil spill, Pollution, Soil pollution, Water pollution		Russia
MOTIVATION FOR CLOSING ENGAGEMENT		
ISS ESG has discontinued this engagement owing to a poor outlook for the attainment of the goals of this engagement.		

Porsche Automobil Holding SE		ISIN
		DE000PAH0038
	SDG ALIGNMENT	QUARTER
	SDG 12; 12.4	Q4 2022
THEME		LOCATION
Air pollution, Pollution		Germany
MOTIVATION FOR CLOSING ENGAGEMENT		
ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred because Porsche Automobil Holding SE (Porsche) stated to ISS ESG that, while it holds 53.3% of the voting rights in Volkswagen AG, the company's share in capital only amounts to 31.9% and that it does not control Volkswagen, which has been issued fines approximating EUR 2.35 billion by various prosecutors in Germany over diesel emissions cheating that resulted in excessive air pollution, the matter often referred to as the Dieselgate scandal. Porsche explained that, based on definitions by the International Financial Reporting Standards, it neither has financial nor operational		

control over Volkswagen and its subsidiaries. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.


Rosneft Oil Co.		ISIN
		RU000A0J2Q06
	SDG ALIGNMENT SDG 12; 12.4, SDG 15; 15.1	QUARTER Q4 2019
THEME Oil spill, Pollution, Soil pollution, Water pollution		LOCATION Russia
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has discontinued this engagement owing to a poor outlook for the attainment of the goals of this engagement.		


Teck Resources Limited		ISIN
		CA8787422044
	SDG ALIGNMENT SDG 12; 12.4, SDG 15; 15.1, SDG 6; 6.3	QUARTER Q3 2023
THEME Biodiversity, Pollution, Waste management, Water pollution		LOCATION Canada
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred because, in July 2024, Teck Resources Limited (Teck) completed the sale of its remaining 77% interest in the Elk Valley Resources to Glencore Plc, marking the end of its operations in the steelmaking coal business in British Columbia (B.C.), Canada. Following Teck's divestment, media reported that a government agency pressed charges against the company for polluting rivers in the East Kootenay region of B.C. between January 2018 and September 2023. While Teck has divested its stake in the steelmaking coal business, ISS ESG continues to monitor the outcome of the ongoing charges pressed against Teck over water pollution caused by its previous operations. Given the updated Green signal of this controversy, there is no need for further engagement at this time.		

Tokyo Gas Co., Ltd.		ISIN
		JP3573000001
	SDG ALIGNMENT SDG 13; 13.3	QUARTER Q1 2023
THEME Biodiversity, Climate change impacts, Environmental impacts		LOCATION Australia
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred because in March 2024, Tokyo Gas Co., Ltd. announced the completion of the sale of its 5% stake in the joint venture created to manage the Pluto LNG project in Western Australia, operated by Woodside Energy Group Ltd. In communication with ISS ESG in May 2024, Tokyo Gas shared that it had provided essential information including measures to mitigate climate impacts as part of its due diligence in the sale of its interest and the buyer has taken over the company's climate change mitigation initiatives at the project. Considering the completion of Tokyo Gas' divestment from the Pluto LNG project the company is no longer involved in the controversy. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.		



Tongling Nonferrous Metals Group Co., Ltd.		ISIN
		CNE000000529
	SDG ALIGNMENT	QUARTER
	SDG 12; 12.4, SDG 6; 6.3	Q2 2022
THEME		LOCATION
Air pollution, Pollution, Soil pollution, Waste management, Water pollution		China
MOTIVATION FOR CLOSING ENGAGEMENT		
Tongling Nonferrous Metals Group Co., Ltd. has remained unresponsive despite multiple attempts to participate in the engagement dialogue facilitated by ISS ESG. Therefore, ISS ESG has discontinued this engagement owing to a poor outlook for the attainment of the goals of this engagement.		

Transneft PJSC		ISIN
		RU0009091573
	SDG ALIGNMENT	QUARTER
	SDG 12; 12.4; SDG 15; 15.1	Q4 2021
THEME		LOCATION
Oil spill, Pollution, Soil pollution, Water pollution		Russia
MOTIVATION FOR CLOSING ENGAGEMENT		
ISS ESG has discontinued this engagement owing to a poor outlook for the attainment of the goals of this engagement.		

Vestas Wind Systems A/S		ISIN
		DK0061539921
	SDG ALIGNMENT	QUARTER
	SDG 1; 1.4, SDG 11; 11.4, SDG 16; 16.7	Q3 2021
THEME		LOCATION
Indigenous rights, Living standards, Stakeholder consultation		Kenya
MOTIVATION FOR CLOSING ENGAGEMENT		
ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded from Amber to Green. This change occurred because Vestas Wind Systems A/S announced in February 2024 that it had completed the sale of its 12.5% stake in the Lake Turkana Wind Power Ltd. consortium, which, since 2012, has been accused by NGOs of allegedly failing to obtain free, prior and informed consent from indigenous people in Kenya. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.		

## Companies Unresponsive to Long-standing Controversies

China Yangtze Power Co., Ltd.			ISIN CNE000001G87
ENGAGEMENT CYCLES	ENGAGEMENT STATUS	TOPIC	
Q3 2015 Q4 2019 Q3 2021 Q3 2024	Reminder	Alleged failure to prevent depletion of biodiversity at Gezhouba and Three Gorges dams in China (operator)	
<p><b>ENGAGEMENT STATUS SUMMARY</b></p> <p>ISS ESG has attempted to engage with China Yangtze Power Co., Ltd. on behalf of participating investors in Q3 2015, Q4 2019, Q3 2021 and Q3 2024. While the first two engagement cycles did not yield any response from the company, in December 2021 the company provided a “poor” quality response to the Q3 2021 investor enquiry. The company referred to its 2020 ESG Report, Group Sustainability Report, and related news reports but did not provide sufficient details regarding policies and measures implemented to assess the environmental impact, mitigation measures implemented and the status of conservation and restoration programmes. The company has failed to respond to ISS ESG’s subsequent investor enquiry in Q3 2024 despite repeated reminders and escalations.</p>			
NextEra Energy, Inc.			ISIN US65339F1012
ENGAGEMENT CYCLES	ENGAGEMENT STATUS	TOPIC	
Q1 2019 Q4 2024	Reminder	Alleged failure to assess environmental impacts at the Mountain Valley Pipeline project in the United States (operator)	
<p><b>ENGAGEMENT STATUS SUMMARY</b></p> <p>ISS ESG has attempted to engage with NextEra Energy, Inc. on behalf of participating investors in Q1 2019 and Q4 2024. The engagement cycles did not yield any response from the company despite repeated reminders and escalations.</p>			
NTPC Limited			ISIN INE733E01010
ENGAGEMENT CYCLES	ENGAGEMENT STATUS	TOPIC	
Q4 2015 Q4 2016 Q3 2017 Q1 2022 Q1 2024	Reminder	Verified failure to assess environmental impacts of the Rampal power plant on the Sundarbans World Heritage Site in Bangladesh (operator)	
<p><b>ENGAGEMENT STATUS SUMMARY</b></p> <p>ISS ESG has attempted to engage with NTPC Limited on behalf of participating investors in Q4 2015, Q4 2016, Q3 2017, Q1 2022, and Q1 2024. While the first engagement cycle did not yield any response from the company, in January 2017, the company provided a “poor” quality response to the Q4 2016 investor enquiry. In a phone call, the company declined to reply to investor enquiries. The company has failed to respond to ISS ESG’s subsequent investor enquiries in Q3 2017, Q1 2022 and Q1 2024 despite repeated reminders and escalations.</p>			

Phillips 66			ISIN US7185461040
ENGAGEMENT CYCLES	ENGAGEMENT STATUS	TOPIC	
Q1 2017 Q2 2024	Suspended	Verified failure to respect indigenous rights at Dakota Access Pipeline in the United States	
<p>ENGAGEMENT STATUS SUMMARY</p> <p>ISS ESG has attempted to engage with Phillips 66 on behalf of participating investors in Q1 2017 and Q2 2024. In May 2017, the company provided a “poor” quality response to the Q1 2017 investor enquiry. In August, October and November 2024, the company provided a “poor” quality response to the Q2 2024 investor enquiry, stating that it could not provide comments on the questions posed due to ongoing litigation. ISS ESG has suspended this engagement to monitor further developments on the issue.</p>			

Red Rock Resorts, Inc.			ISIN US75700L1089
ENGAGEMENT CYCLES	ENGAGEMENT STATUS	TOPIC	
Q3 2019 Q1 2024	Reminder	Verified failure to respect union rights in the United States	
<p>ENGAGEMENT STATUS SUMMARY</p> <p>ISS ESG has attempted to engage with Red Rock Resorts, Inc. on behalf of participating investors in Q3 2019 and Q1 2024. In April 2020, the company provided a “poor” quality response to the Q3 2019 investor enquiry, stating that it did not intend to engage on the topic. The company has failed to respond to ISS ESG’s subsequent investor enquiry in Q1 2024 despite repeated reminders and escalations.</p>			

Samsung C&T Corp.			ISIN KR7028260008
ENGAGEMENT CYCLES	ENGAGEMENT STATUS	TOPIC	
Q1 2021 Q2 2024	Reminder	<p>Alleged complicity in failure to assess environmental impacts at Site C dam in Canada (service provider)</p> <p>Alleged complicity in failure to respect indigenous rights at Site C dam in Canada (service provider)</p>	
<p>ENGAGEMENT STATUS SUMMARY</p> <p>ISS ESG has attempted to engage with Samsung C&amp;T Corp. on behalf of participating investors in Q1 2021 and Q2 2024. The engagement cycles did not yield any response from the company despite repeated reminders and escalations.</p>			

Shandong Gold Mining Co., Ltd.			ISIN CNE1000036N7
ENGAGEMENT CYCLES Q3 2022 Q4 2024	ENGAGEMENT STATUS Reminder	TOPIC Alleged failure to assess environmental impact at Veladero mine in Argentina	
ENGAGEMENT STATUS SUMMARY ISS ESG has attempted to engage with Shandong Gold Mining Co., Ltd. on behalf of participating investors in Q3 2022 and Q4 2024. The engagement cycles did not yield any response from the company despite repeated reminders and escalations.			

**We empower investors and companies to build  
for long-term and sustainable growth by providing  
high-quality data, analytics, and insight.**

### SUCCEED WITH ISS ESG SOLUTIONS

Email [sales@iss-esg.com](mailto:sales@iss-esg.com) or visit [iss-esg.com](https://iss-esg.com) for more information.

Copyright © 2025 Institutional Shareholder Services Inc. and/or its subsidiaries ("ISS STOXX"). All rights reserved.

This report and all of the information contained in it, including without limitation all text, data, graphs and charts, is the property of ISS STOXX and/or its licensors and is provided for informational purposes only. The information may not be modified, reverse-engineered, reproduced or disseminated, in whole or in part, without prior written permission from ISS STOXX.

This report and the recommendations, ratings and/or other analytical content in the report has not been submitted to, nor received approval from, the United States Securities and Exchange Commission or any other regulatory body.

The user of this report assumes all risks of any use that it may make or permit to be made of the information. While ISS STOXX exercised due care in compiling this report, ISS STOXX makes no express or implied warranties or representations with respect to the information in, or any results to be obtained by the use of, the report. In particular, the recommendations, ratings and/or other analytical content in the report are not intended to constitute an offer, solicitation or advice to buy or sell securities nor are they intended to solicit votes or proxies. ISS STOXX shall not be liable for any losses or damages arising from or in connection with the information contained herein or the use of, reliance on, or inability to use any such information.

Please note the issuer(s) mentioned within this report and/or material may have a commercial relationship with ISS Corporate Solutions, Inc. ("ISS-Corporate"), a wholly owned subsidiary of Institutional Shareholder Services Inc., or ISS-Corporate may have provided advisory or analytical services to the issuer(s) in connection with the information described in this report. No employee of ISS-Corporate played a role in the preparation of this report. If you are an institutional client of ISS STOXX, you may inquire about any issuer's use of products and services from ISS-Corporate via ProxyExchange or by emailing [disclosure@issgovernance.com](mailto:disclosure@issgovernance.com).

Additionally, the issuer(s) mentioned within this report and/or material may be a client of ISS STOXX, or the parent of, or affiliated with, a client of ISS STOXX. One or more of the proponents of a shareholder proposal at an upcoming meeting may be a client of ISS STOXX, or the parent of, or affiliated with, a client of ISS STOXX. None of the sponsors of any shareholder proposal(s) played a role in preparing this report.

ISS STOXX is majority owned by Deutsche Börse AG ("DB"), an international exchange organization. Both ISS STOXX and DB have established standards and procedures to protect the integrity and independence of the research, recommendations, ratings and other analytical offerings ("Research Offerings") produced by ISS STOXX. Further information about conflict mitigation can be found [here](#).