



COLLABORATIVE
ENGAGEMENT



NORM-BASED ENGAGEMENT

2021 Annual Report



Annual Review of Norm-Based Engagement Activities for
the period ending 31 December 2021



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INTRODUCTION

In 2021, ISS ESG was mandated to represent clients under the Norm-Based Engagement Solution¹ in engagement on environmental, social, and governance issues with 134 companies covering 206 individual ESG topics, across more than 46 different locations.

ISS ESG's Norm-Based Engagement 2021 Annual Report presents an overview of all engagement activities carried out and summarises the overall engagement progress and trends.

ISS ESG's Norm-Based Engagement Solution facilitates engagement with issuers on behalf of clients 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.

The next section describes the ISS ESG Norm-Based Engagement approach, followed by a presentation of overall engagement statistics for 2021. Then this report includes a detailed account of all 2021 engagement activities undertaken on behalf of investors, comprising about 70 asset owners and managers representing more than USD 3.8 trillion in total assets under management.

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](#).

¹ In November 2021, ISS ESG renamed its longstanding Pooled Engagement Solution to Norm-Based Engagement Solution.



ENGAGEMENT APPROACH

ISS ESG’s Norm-Based Engagement Solution facilitates engagement with issuers on behalf of clients 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. The Norm-Based Engagement Solution enables participating asset owners and managers to wield more influence than through solo engagements, while saving time and resources.

INITIATING ENGAGEMENT

Through ISS ESG’s Norm-Based Engagement Solution, clients 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. Engagement under the solution is preceded by in-depth research and fact-finding dialogues with companies and stakeholders. Through these feasibility studies, ISS ESG identifies gaps in company disclosure and assesses whether investor dialogue is an appropriate means to reach the objectives set by the clients. Influential factors include an estimation of the company’s level of responsibility, 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.

At the outset of engagement, clear and actionable objectives are defined on the basis of expectations regarding the company’s ability to address shortcomings in the context of its specific business sector and relevant industry standards. These objectives fall under four key categories (Disclosure, Implementation, Remediation, Termination) and progress is measured against four milestones (No measure announced, Commitment expressed, Measures initiated, Credible measures adopted).

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

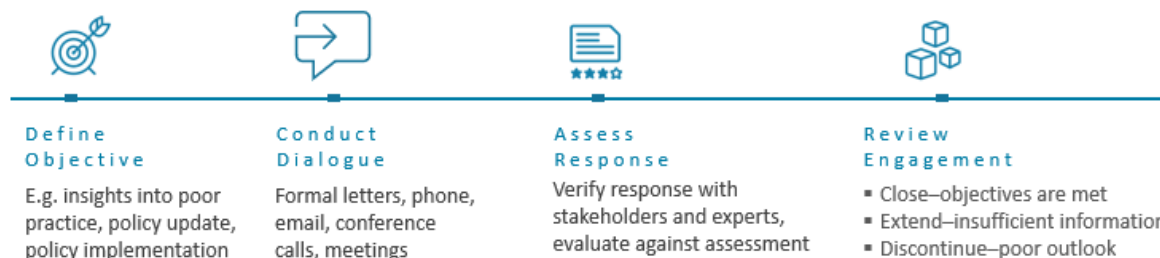


Figure 1: Simplified Norm-Based Engagement process.

CONDUCTING EFFECTIVE ENGAGEMENT DIALOGUE

Norm-Based Engagement aims to build relationships that facilitate constructive dialogue, enabling investors to exercise their influence as owners. ISS ESG’s Norm-Based Engagement approach encourages companies to elaborate on efforts taken to design and implement better risk management



systems to minimize the risk for re-occurrence of failures to respect international norms. Through the solution, information is sought on whether a company has proven successful in implementing a genuine reduction in risk.

ELICITING RESPONSES FROM NON-RESPONSIVE COMPANIES

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



Figure 2: Simplified Norm-Based Engagement timeline.

2021 ENGAGEMENT STATISTICS

During 2021 ISS ESG conducted Norm-Based Engagement on behalf of clients with 134 companies, covering 206 individual ESG topics. To assist investors with their reporting requirements, the statistics presented are derived from the engagement dialogues for which ISS ESG was conferred the mandate to act on investors' behalf during 2021.

Charts 1-4: Summary charts of engagements conducted between 1 January 2021 and 31 December 2021

Chart 1

Geographic Region (Domicile)

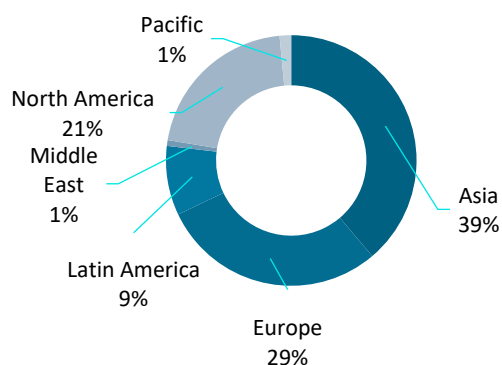


Chart 2

ESG Area Breakdown

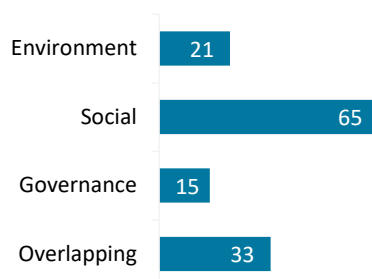


Chart 3

Response Rate

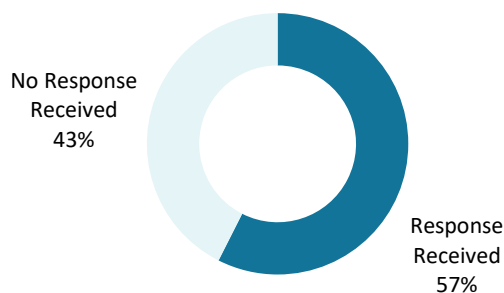
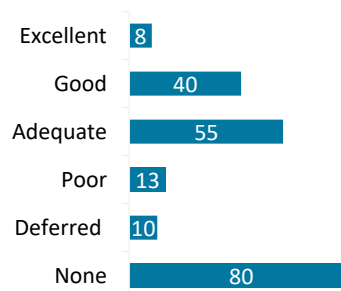


Chart 4

Quality of Participation (as defined in footnote)



² Participation quality definitions: **Good:** Company has replied and addressed the topics. **Adequate:** Company has responded, but not fully. **Poor:** Company responded but did not address the topics. **Deferred:** Company has requested more time to respond. **None:** No response received.







ENGAGEMENT THEMES IN 2021

The engagements are categorised under the four United Nations (UN) Global Compact areas: human rights, labour rights, environment, and anti-corruption. Poor stakeholder consultation, and concerns regarding the right to life, especially related to consumer health, were the key topics under human rights. Workplace health and safety was the dominant labour rights theme, with union rights following. The majority of environment-focused engagements related to corporate management of incidences involving loss of biodiversity, as well as climate change and pollution (air, water, and soil). For companies facing controversies related to norms for anti-corruption, engagement focused on their efforts to address reported incidences of bribery and money laundering.

The following table provides an overview of major engagement themes in 2021.

Table 1: Major engagement themes in 2021 based on topic area (multiple topic areas may be relevant under an individual engagement)

UN GLOBAL COMPACT PRINCIPLES	NORM AREA	TOPIC AREA
1-2	 Human Rights	Poor stakeholder consultation
		Consumer health and rights
3-6	 Labour Rights	Workplace health and safety
		Union rights
7-9	 Environment	Depletion of biodiversity
		Climate change
10	 Anti-Corruption	Bribery
		Money laundering

ACTIONS AND OUTCOMES OF 2021 ENGAGEMENTS

Through Norm-Based Engagement, participating investors elicited greater transparency from companies. 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 cases below illustrate some of the major 2021 engagement themes, including workplace health and safety, biodiversity depletion, climate change, bribery, and union rights. They portray both successes and remaining work to be done.

<p>BHP Group Plc/Ltd</p>	<p>ISIN GB0000566504 AU000000BHP4</p>
<p>THEME Environmental impacts</p>	<p>LOCATION Brazil, Chile</p>
<p>ACTIVITY SUMMARY</p>	<p>In Q1 2021, the pool of investors shared a letter with BHP Group (BHP) regarding two topics: 1) the 2015 collapse of the Fundão dam in Brazil that is operated by 50% BHP-owned Samarco Mineração SA (Samarco) and 2) accusations by the Chilean Environmental Authority (SMA) that BHP-majority owned Minera Escondida Ltda has extracted water over the amounts allowed by its permits since 2005 through the company’s copper mining activities, allegedly impacting sensitive ecosystems in the Atacama Desert.</p> <p>In March 2021, the company provided a detailed written response. Regarding the Fundão dam, BHP said it remains committed to remediating and compensating for the impacts to the people and environment in the affected region; the company provided details on 3 of the 42 remediation and compensatory programs. Also, BHP highlighted its strategy to prevent and minimize the risk of another dam failure and provided details on environmental monitoring activities in the affected watershed.</p> <p>With the Chilean copper mine, the company highlighted the water management activities presented in its Water Report and its Water Stewardship Position statement. Specifically, with the mine, BHP said water used by the mine comes from desalinated seawater that is pumped 180 km to the site, since the mine stopped drawing water from local aquifers in 2019. Furthermore, the company said it rejects the SMA’s charges based on a technical discrepancy, for which it has presented detailed arguments and evidence to the government. Finally, BHP said it is participating in catchment-level reviews and regulator assessments to help the establishment of a sustainable water management regime in the area.</p> <p>Based on this information, ISS ESG assessed that for both controversies BHP had adopted credible measures pertaining to the engagement goals of disclosing</p>

relevant information and implementing relevant policies and had initiated measures toward the remaining two engagement goals, which pertain to remedial action and termination of problematic practice.

Holcim, Ltd.		ISIN CH0012214059
THEME Workplace health and safety	LOCATION India	
ACTIVITY SUMMARY	<p>In Q1 2021, the pool of investors shared a letter with Swiss multinational company and building materials manufacturer, Holcim Ltd., stating that according to global union federation IndustriALL, Holcim is engaging in poor health and safety (H&S) standards in India, through the company’s subsidiaries Ambuja Cements Limited and ACC Limited, that has led to a series of fatalities at its Indian operations.</p> <p>In the company’s thorough written response, Holcim referred to its strong H&S focus at its Indian operations, as demonstrated by its group-wide H&S audit programs, published externally-verified H&S data, robust contract partner sustainability management system to select and engage subcontractors and suppliers regarding H&S, union involvement with H&S activities, and its new ‘Boots on the Ground’ H&S initiative – which has led to an 83% fatality reduction and zero on-site fatalities in 2020.</p> <p>On October 20, 2021, ISS ESG upgraded the Norm-Based Research assessment from as the engagement outreach provided details of Holcim’s different measures to address health and safety concerns in India. ISS ESG holds this engagement to be an example of positive dialogue in which the company has demonstrated an openness and responsiveness to engagement and shown credible measures taken to address the allegations.</p>	

Top Glove Corp. Bhd.		ISIN MYL711300003
THEME Workplace health and safety, Modern slavery	LOCATION Malaysia	
ACTIVITY SUMMARY	<p>In Q2 2021, on behalf of investors, ISS ESG initiated dialogue with Malaysian rubber glove manufacturer, Top Glove Corp. Bhd., regarding repeated allegations of the company subjecting its workforce to “slave-like conditions” at its rubber glove manufacturing facilities in Malaysia since 2018. Most recently in 2020, media reports uncovered that overcrowded, poorly ventilated company-provided housing and a lack of physical distancing protocols and personal protective equipment heightened risks for Top Glove’s primarily migrant workers during the ongoing COVID-19 pandemic.</p>	



Through a transparent web conference scheduled in May 2021, Top Glove shared extensive information with Norm-Based Engagement investor clients and ISS ESG, and showed a willingness to address the repeated allegations through the publication of a third-party auditor report in April 2020, the commissioning of a third-party auditor, the public reporting and disclosure of the findings and subsequent corrective actions and the company's strengthening of its recruitment procedures. ISS ESG will continue to monitor the company's plans for ongoing, third-party monitoring systems to identify labour rights violations and efforts to engage and seek feedback from workers, including through the reporting of and response to grievances.

Although the Norm-Based Research Amber signal and engagement suspension remain, Top Glove has been responsive and open to communication with ISS ESG since December 2018 and has shared several remediation measures also concerning a related controversy in Malaysia. ISS ESG holds this engagement to be an example of positive dialogue in which the company has demonstrated an openness and responsiveness to engagement over several years and shown credible measures taken to address the allegations. In January 2022, Top Glove contacted ISS ESG indicating its willingness for an engagement meeting with investors in Q1 2022 to discuss updates to its labour practices.



2021 ENGAGEMENT DETAILS

ENGAGEMENTS IN 2021

The following section provides information on all engagement dialogues held during 2021. The tables present the milestones achieved for each of the engagement objectives set when the engagement cycle was initiated.

ISS ESG uses the following category of goals and milestones to measure progress and success of the engagement:

Engagement Goals	Disclosure of Relevant Information	Milestones	Credible Measures Adopted
	Termination of Problematic Practices		Measures Initiated
	Implementation of Relevant Policies		Commitment Expressed
	Remedial Action		No Measures Announced

For companies that did not provide an initial response, reminders were submitted to the investor relations department, to the attention of the CEO and, ultimately, to the attention of the Board Chairperson within a 12-month period. For these companies, information is provided on the status of the reminder and escalation process in a subsequent chapter.

DIALOGUES HELD DURING 2021

This section lists all engagements in which a dialogue was established with the company, either via email or in a conference call. These engagements began in 2021 or a previous year. The list below provides an overview of the companies taking part in the dialogues. The subsequent tables provide a synopsis of engagement for each of these companies: the point in time (quarter) of initial outreach, SDG alignment, topic theme and location, and progress towards the engagement goals.

Engagements initiated in 2021

Accenture Plc
ACS Actividades de Construccion y Servicios SA
Aecon Group Inc.
Albemarle Corporation
Alphabet Inc.
ALROSA PJSC
Amazon.com, Inc.
ArcelorMittal SA
BHP Group Limited
BHP Group Plc
Capital One Bank (USA), NA
Capital One Financial Corporation
Capital One, NA
Cargill, Inc.
Centrais Eletricas Brasileiras SA
China Yangtze Power Co., Ltd.
Deutsche Bank AG
Deutsche Bank AG /New York Branch/
Elsewedy Electric Co.
Experian Finance Plc
Experian Plc
FirstEnergy Corp.
Golden Agri-Resources Ltd
Google LLC
Hochtief AG
HUGO BOSS AG
Iberdrola SA
Jardine Cycle & Carriage Limited
Jardine Matheson Holdings Ltd.
Jardine Strategic Holdings Ltd.
Korea Electric Power Corp.
Korea Western Power Co., Ltd.
Pegatron Corp.
Petroleo Brasileiro SA
POSCO
POSCO INTERNATIONAL Corp.
PT Astra International Tbk

PT Astra Agro Lestari Tbk
QUALCOMM Incorporated
Ratch Group Public Co. Ltd.
Raytheon Technologies Corp.
Royal Dutch Shell Plc
Samarco Mineracao SA
SAP SE
Securitas AB
Serco Group Plc
SIPEF SA/NV
SK Inc.
SNC-Lavalin Group Inc.
Sociedad Quimica y Minera de Chile SA
Swedbank AB
Teck Resources Limited
Top Glove Corp. Bhd.
TPI - Triunfo Participacoes e Investimentos SA
Transneft PJSC
United States Steel Corporation
Vale SA
Vestas Wind Systems A/S
Voith GmbH & Co. KGaA

Engagements initiated in 2020

boohoo group Plc
CCR SA
Freeport-McMoRan, Inc.
Glencore Plc
Korian SA
LG Chem Ltd.
McDonald's Corporation
Tyson Foods, Inc.


Engagements initiated in 2018


Bayer AG

Accenture Plc		ISIN IE00B4BNMY34
	<p>SDG ALIGNMENT SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages</p> <p>SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers</p>	QUARTER Q3 2020
THEME Workplace health and safety		LOCATION United States
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced

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


Aecon Group Inc.	ISIN
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		CA00762V1094			
	<p>SDG ALIGNMENT</p> <p>SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world’s cultural and natural heritage</p> <p>SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetland</p> <p>SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels, mountains and drylands</p>	<p>QUARTER Q1 2021</p>			
	<p>THEME Biodiversity, Environmental impacts</p>	<p>LOCATION Canada</p>			
	<p>GOALS SET & MILESTONES ACHIEVED</p>	<table border="1"> <tr> <td> <p>DISCLOSURE Measures initiated</p> </td> <td> <p>IMPLEMENTATION OF POLICIES Measures initiated</p> </td> </tr> <tr> <td> <p>TERMINATION OF PRACTICE No measures announced</p> </td> <td> <p>REMEDIAL ACTION No measures announced</p> </td> </tr> </table>	<p>DISCLOSURE Measures initiated</p>	<p>IMPLEMENTATION OF POLICIES Measures initiated</p>	<p>TERMINATION OF PRACTICE No measures announced</p>
<p>DISCLOSURE Measures initiated</p>	<p>IMPLEMENTATION OF POLICIES Measures initiated</p>				
<p>TERMINATION OF PRACTICE No measures announced</p>	<p>REMEDIAL ACTION No measures announced</p>				
<p>THEME Indigenous rights, Living standards</p>	<p>LOCATION Canada</p>				
<p>GOALS SET & MILESTONES ACHIEVED</p>	<table border="1"> <tr> <td> <p>DISCLOSURE Measures initiated</p> </td> <td> <p>IMPLEMENTATION OF POLICIES Measures initiated</p> </td> </tr> <tr> <td> <p>TERMINATION OF PRACTICE No measures announced</p> </td> <td> <p>REMEDIAL ACTION No measures announced</p> </td> </tr> </table>	<p>DISCLOSURE Measures initiated</p>	<p>IMPLEMENTATION OF POLICIES Measures initiated</p>	<p>TERMINATION OF PRACTICE No measures announced</p>	<p>REMEDIAL ACTION No measures announced</p>
<p>DISCLOSURE Measures initiated</p>	<p>IMPLEMENTATION OF POLICIES Measures initiated</p>				
<p>TERMINATION OF PRACTICE No measures announced</p>	<p>REMEDIAL ACTION No measures announced</p>				

Albemarle Corporation		<p>ISIN US012653AA94</p>			
	<p>SDG ALIGNMENT</p> <p>SDG 6: Clean Water and Sanitation; 6.1: Universal and equitable access to safe and affordable drinking water</p> <p>SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world’s cultural and natural heritage</p> <p>SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands</p> <p>SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels</p>	<p>QUARTER Q1 2021</p>			
	<p>THEME Biodiversity, Environmental impacts</p>	<p>LOCATION Chile</p>			
	<p>GOALS SET & MILESTONES ACHIEVED</p>	<table border="1"> <tr> <td> <p>DISCLOSURE Measures initiated</p> </td> <td> <p>IMPLEMENTATION OF POLICIES Measures initiated</p> </td> </tr> <tr> <td> <p>TERMINATION OF PRACTICE Measures initiated</p> </td> <td> <p>REMEDIAL ACTION Measures initiated</p> </td> </tr> </table>	<p>DISCLOSURE Measures initiated</p>	<p>IMPLEMENTATION OF POLICIES Measures initiated</p>	<p>TERMINATION OF PRACTICE Measures initiated</p>
<p>DISCLOSURE Measures initiated</p>	<p>IMPLEMENTATION OF POLICIES Measures initiated</p>				
<p>TERMINATION OF PRACTICE Measures initiated</p>	<p>REMEDIAL ACTION Measures initiated</p>				

THEME Indigenous rights, Living standards		LOCATION Chile
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Commitment expressed

Alphabet Inc.		ISIN US02079K1079
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	SDG ALIGNMENT SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers	QUARTER Q3 2021
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THEME Anti-competitive behaviour		LOCATION Several countries
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GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Measures initiated


THEME Consumer privacy, Consumer rights		LOCATION France
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GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Measures initiated


THEME Workplace health and safety		LOCATION United States
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GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Commitment expressed

ALROSA PJSC		ISIN RU0007252813
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	SDG ALIGNMENT	QUARTER Q2 2021
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SDG 6: Clean Water and Sanitation; 6.3: Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials		
SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes		
THEME Environmental impacts, Pollution, Water pollution		LOCATION Russia
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION Measures initiated



Amazon.com, Inc.		ISIN US0231351067
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.5: Achieve full and productive employment and decent work for all women and men SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers SDG 10: Reduced Inequalities; 10.1: Achieve and sustain income growth	QUARTER Q1 2021
THEME Union rights		LOCATION Germany
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced
THEME Working conditions, Workplace health and safety, Union rights		LOCATION United Kingdom
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced
THEME Union rights		LOCATION United States
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced


THEME Working conditions, Workplace health and safety, Union rights		LOCATION Italy
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced
THEME Working conditions, Workplace health and safety, Union rights		LOCATION Spain
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced
ArcelorMittal SA		ISIN US03938LAL80
	SDG ALIGNMENT SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species	QUARTER Q1 2021
THEME Air pollution		LOCATION Kazakhstan
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced
THEME Air pollution		LOCATION France
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced
Bayer AG		ISIN DE000BAY0017
	SDG ALIGNMENT SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species	QUARTER Q4 2018
THEME Biodiversity, Environmental impacts		LOCATION Several countries

GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated


BHP Group Limited		ISIN AU000000BHP4
	SDG ALIGNMENT SDG 6: Clean Water and Sanitation; 6.3: Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands	QUARTER Q1 2021
	THEME Environmental impacts, Soil and water pollution	
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Credible measures adopted	IMPLEMENTATION OF POLICIES Credible measures adopted
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated
THEME Depletion of biodiversity		LOCATION Chile
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Credible measures adopted	IMPLEMENTATION OF POLICIES Credible measures adopted
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated


BHP Group Plc		ISIN GB0000566504
	SDG ALIGNMENT SDG 6: Clean Water and Sanitation; 6.3: Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands	QUARTER Q1 2021
	THEME	

Environmental impacts, Soil and water pollution		Brazil
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Credible measures adopted	IMPLEMENTATION OF POLICIES Credible measures adopted
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated
THEME Depletion of biodiversity		LOCATION Chile
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Credible measures adopted	IMPLEMENTATION OF POLICIES Credible measures adopted
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated
boohoo group Plc		ISIN JE00BG6L7297
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers SDG 10: Reduced Inequalities; 10.7: Facilitate orderly, safe, regular and responsible migration	QUARTER Q4 2020
THEME Forced labour, Modern slavery		LOCATION United Kingdom
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated
Capital One Bank (USA), NA		ISIN US14040EHG08
	SDG ALIGNMENT N/A	QUARTER Q1 2021
THEME Consumer privacy, Consumer rights, Cybersecurity		LOCATION United States
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated


Capital One Financial Corporation		ISIN US14040HAS40
	SDG ALIGNMENT N/A	QUARTER Q1 2021
THEME Consumer privacy, Consumer rights, Cybersecurity		LOCATION United States
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated
THEME Consumer privacy, Consumer rights, Cybersecurity		LOCATION Canada
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION Measures initiated
Capital One, NA		ISIN US14042E3V09
	SDG ALIGNMENT N/A	QUARTER Q1 2021
THEME Consumer privacy, Consumer rights, Cybersecurity		LOCATION United States
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated
Cargill, Inc.		ISIN US141781AX24
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers SDG 15: Life on Land; 15.2: Sustainable management of all types of forests, SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species	QUARTER Q3 2020 & Q4 2021
THEME Union rights		LOCATION Turkey


GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Measures initiated
THEME Depletion of biodiversity, Deforestation		LOCATION Brazil
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES No measures announced
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION Measures initiated

CCR SA		ISIN BRCCROACNOR2
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q3 2020
THEME Bribery		LOCATION Brazil
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Credible measures adopted
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION Measures initiated


Centrais Eletricas Brasileiras SA		ISIN BRELETACNOR6
	SDG ALIGNMENT SDG 6: Clean Water and Sanitation; 6.1: Universal and equitable access to safe and affordable drinking water SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	QUARTER Q2 2021


THEME Indigenous rights, Living standards		LOCATION Brazil
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES No measures announced
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated
THEME Depletion of biodiversity		LOCATION Brazil
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES No measures announced
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated

China Yangtze Power Co., Ltd.		ISIN CNE000001G87
	SDG ALIGNMENT SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species	QUARTER Q3 2021
THEME Depletion of biodiversity		LOCATION China
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced


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

	N/A	N/A
THEME Money laundering		LOCATION United States
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES N/A
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION N/A


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

Elsewedy Electric Co.		ISIN EGS3G0Z1C014
	SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species	QUARTER Q2 2021
THEME Deforestation, Depletion of Biodiversity		LOCATION Tanzania
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced

Experian Finance Plc		ISIN US30217AAA16
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	SDG ALIGNMENT N/A	QUARTER Q1 2021
THEME Consumer privacy, Consumer rights		LOCATION United Kingdom
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Commitment expressed

Experian Plc		ISIN GB00B19NLV48
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	SDG ALIGNMENT N/A	QUARTER Q1 2021
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THEME Consumer privacy, Consumer rights, Cybersecurity		LOCATION South Africa
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GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION Measures initiated

THEME Consumer privacy, Consumer rights		LOCATION United Kingdom
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GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Commitment expressed

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


	N/A	Measures initiated
Freeport-McMoRan, Inc.		ISIN US35671D8570
	<p>SDG ALIGNMENT SDG 6: Clean Water and Sanitation; 6.3: Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials</p> <p>SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes</p>	QUARTER Q1 2020
THEME Water pollution		LOCATION Indonesia
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Measures initiated
Glencore Plc		ISIN JE00B4T3BW64
	<p>SDG ALIGNMENT SDG 4: Education; 4.1: Ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes</p> <p>SDG 6: Clean Water and Sanitation; 6.3: Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials</p> <p>SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour</p> <p>SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes</p> <p>SDG 17: Partnerships for the Goals; 17.1: Strengthen domestic resource mobilization</p>	QUARTER Q3 2020
THEME Tax irregularities		LOCATION Australia
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced
THEME		LOCATION

Modern Slavery		Democratic Republic of the Congo
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Commitment expressed
THEME Water Pollution		LOCATION Peru
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES No measures announced
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION No measures announced
Golden Agri-Resources Ltd		ISIN MU0117U00026
	SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	QUARTER Q2 2021
THEME Forced displacement, Indigenous rights		LOCATION Liberia
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Measures initiated
THEME Indigenous rights, Stakeholder consultation		LOCATION Indonesia
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION Measures initiated
Google LLC		ISIN US38259PAA03

	SDG ALIGNMENT SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers		QUARTER Q3 2021
	THEME Working conditions, Workplace health and safety		LOCATION United States
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Commitment expressed	
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Commitment expressed	
THEME Anti-competitive behaviour			LOCATION Several countries
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced	
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Measures initiated	
THEME Consumer privacy, Consumer rights			LOCATION France
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated	
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Measures initiated	
Hochtief AG			ISIN DE0006070006
	SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels		QUARTER Q1 2021
	THEME Depletion of biodiversity, Environmental impacts		
DISCLOSURE Measures initiated		IMPLEMENTATION OF POLICIES Commitment expressed	


GOALS SET & MILESTONES ACHIEVED	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced
THEME Indigenous rights, Living standards, Stakeholder consultation	LOCATION Canada	
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Commitment expressed

HUGO BOSS AG		ISIN DE0005245534
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers	QUARTER Q1 2021
THEME Union rights, Working conditions	LOCATION Turkey	
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated

Iberdrola SA		ISIN ES0144580Y14
	SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	QUARTER Q2 2021
THEME Forced displacement, Indigenous rights	LOCATION Brazil	
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated

THEME Depletion of biodiversity, Deforestation, Environmental impacts		LOCATION Brazil
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated

Jardine Cycle & Carriage Limited		ISIN SG1B51001017
	SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.3: Inclusive and sustainable urbanization, SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	QUARTER Q2 2021
THEME Indigenous rights, Stakeholder consultation		LOCATION Indonesia
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION Commitment expressed

Jardine Matheson Holdings Ltd.		ISIN BMG507361001
	SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.3: Inclusive and sustainable urbanization SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	QUARTER Q2 2021
THEME Indigenous rights, Stakeholder consultation		LOCATION Indonesia
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION Commitment expressed


Jardine Strategic Holdings Ltd.		ISIN
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		BMG507641022
	SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.3: Inclusive and sustainable urbanization	QUARTER Q2 2021
	SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage	
	SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	
THEME Indigenous rights, Stakeholder consultation		LOCATION Indonesia
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION Commitment expressed


Korea Electric Power Corp.		ISIN KR7015760002
	SDG ALIGNMENT SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services	QUARTER Q3 2021
	SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	
THEME Indigenous rights, Living standards		LOCATION Laos
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Measures initiated

Korea Western Power Co., Ltd.		ISIN CH0419040875
	SDG ALIGNMENT SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services	QUARTER Q3 2021
	SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	
THEME Indigenous rights, Living standards		LOCATION Laos
	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Commitment expressed


GOALS SET & MILESTONES ACHIEVED	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Measures initiated
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Korian SA		ISIN FR0010386334
	SDG ALIGNMENT SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	QUARTER Q4 2020
THEME Consumer health and safety		LOCATION France
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated

LG Chem Ltd.		ISIN KR7051911006
	SDG ALIGNMENT SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages	QUARTER Q4 2020
THEME Right to life		LOCATION India
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Measures initiated

McDonald's Corporation		ISIN US58013MEE03
	SDG ALIGNMENT SDG 5: Gender Equality; 5.2: Eliminate all forms of violence against all women and girls SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers SDG 10: Reduced Inequalities; 10.3: Equal opportunities of outcome, SDG 5: Gender Equality; 5.1: End all forms of discrimination against all women and girls	QUARTER Q4 2020
THEME		LOCATION


Gender discrimination		United States
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated

Pegatron Corp.		ISIN TW0004938006
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.5: Achieve full and productive employment and decent work for all women and men SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers	QUARTER Q1 2021
THEME Workplace health and safety		LOCATION China
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES No measures announced
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Commitment expressed


Petroleo Brasileiro SA		ISIN BRPETRACNOR9
	SDG ALIGNMENT SDG 6: Clean Water and Sanitation; 6.3: Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes SDG 14: Life Below Water; 14.2: Sustainably manage and protect marine and coastal ecosystems	QUARTER Q4 2021
THEME Water and soil pollution		LOCATION Brazil
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated


POSCO		ISIN US6934831099
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	SDG ALIGNMENT SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services SDG 2: Zero Hunger; 2.1: End hunger and ensure access by all people to safe, nutritious and sufficient food SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers SDG 15: Life on Land; 15.2: Sustainable management of all types of forests SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels		QUARTER Q1 2019 & Q3 2021
	THEME Forced displacement, Human rights due diligence, Living standards		LOCATION Myanmar
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Commitment expressed	
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION N/A	
THEME Depletion of biodiversity, Deforestation		LOCATION Indonesia	
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated	
	TERMINATION OF PRACTICE Credible measures adopted	REMEDIAL ACTION Measures initiated	
THEME Union rights		LOCATION Turkey	
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Commitment expressed	
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Commitment expressed	
THEME Indigenous rights, Stakeholder consultation		LOCATION Indonesia	
DISCLOSURE Commitment expressed		IMPLEMENTATION OF POLICIES Commitment expressed	


GOALS SET & MILESTONES ACHIEVED	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION No measures announced
THEME Workplace health and safety		LOCATION South Korea
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Commitment expressed
POSCO INTERNATIONAL Corp.		ISIN KR7047050000
	SDG ALIGNMENT SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services SDG 2: Zero Hunger; 2.1: End hunger and ensure access by all people to safe, nutritious and sufficient food SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 15: Life on Land; 15.2: Sustainable management of all types of forests, SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	QUARTER Q1 2019 & Q3 2021
	THEME Forced displacement, Human rights due diligence, Living standards	
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION N/A
THEME Depletion of biodiversity, Deforestation		LOCATION Indonesia
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Credible measures adopted
	TERMINATION OF PRACTICE Credible measures adopted	REMEDIAL ACTION Measures initiated
THEME Union rights		LOCATION Turkey


GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Commitment expressed
THEME Indigenous rights, Stakeholder consultation		LOCATION Indonesia
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION No measures announced


PT Astra Agro Lestari Tbk		ISIN ID1000066004
	SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.3: Inclusive and sustainable urbanization	QUARTER Q2 2021
	SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage	
	SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	
THEME Indigenous rights, Stakeholder consultation		LOCATION Indonesia
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION Commitment expressed

PT Astra International Tbk		ISIN ID1000057607
	SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.3: Inclusive and sustainable urbanization	QUARTER Q2 2021
	SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage	
	SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	
THEME Indigenous rights, Stakeholder consultation		LOCATION Indonesia
DISCLOSURE Commitment expressed		IMPLEMENTATION OF POLICIES Commitment expressed

GOALS SET & MILESTONES ACHIEVED	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION Commitment expressed
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QUALCOMM Incorporated		ISIN US7475251036
	SDG ALIGNMENT N/A	QUARTER Q2 2021
THEME Anti-competitive behaviour		LOCATION Several countries
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Credible measures adopted	IMPLEMENTATION OF POLICIES Credible measures adopted
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION N/A

Ratch Group Public Co. Ltd.		ISIN TH0637010008
	SDG ALIGNMENT SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	QUARTER Q4 2021
THEME Right to health, Indigenous rights		LOCATION Laos
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES No measures announced
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated

Raytheon Technologies Corp.		ISIN ARDEUT110384
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.1: Reduce all forms of violence and related death rates everywhere	QUARTER Q1 2021
THEME Human rights due diligence, Military / security supplies		LOCATION Yemen
DISCLOSURE No measures announced		IMPLEMENTATION OF POLICIES No measures announced

GOALS SET & MILESTONES ACHIEVED	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION N/A
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Royal Dutch Shell Plc	ISIN GB00B03MM408
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	<p>SDG ALIGNMENT</p> <p>SDG 6: Clean Water and Sanitation; 6.3: Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials</p> <p>SDG 8: Decent Work and Economic Growth; 8.5: Achieve full and productive employment and decent work for all women and men</p> <p>SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers</p> <p>SDG 10: Reduced Inequalities; 10.1: Achieve and sustain income growth</p> <p>SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes</p>	<p>QUARTER Q1 2019 & Q3 2021</p>
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THEME Water and soil pollution	LOCATION Nigeria
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GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Measures initiated

THEME Working conditions, Living wage	LOCATION Nigeria
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GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Commitment expressed	REMEDIAL ACTION Measures initiated


Samarco Mineracao SA	ISIN BRFDS05ZC689
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	<p>SDG ALIGNMENT</p> <p>SDG 6: Clean Water and Sanitation; 6.3: Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials</p> <p>SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes</p>	<p>QUARTER Q1 2021</p>
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THEME Water and soil pollution	LOCATION Brazil
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GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Credible measures adopted	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced


SAP SE		ISIN DE0007164600
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q4 2021
THEME Bribery		LOCATION South Africa
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES N/A
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION N/A


Securitas AB		ISIN XS0422689843
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.1: Reduce all forms of violence and related death rates everywhere	QUARTER Q4 2021
THEME Children's rights, Human rights due diligence, Right to health, Torture / inhumane treatment		LOCATION Switzerland
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated


Serco Group Plc		ISIN GB0007973794
	SDG ALIGNMENT SDG 10: Reduced Inequalities; 10.7: Facilitate orderly, safe, regular and responsible migration SDG 16: Peace, justice and Strong Institutions; 16.1: Reduce all forms of violence and related death rates everywhere	QUARTER Q3 2021
THEME Human rights due diligence, Torture / inhumane treatment		LOCATION Australia

GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced


SIPEF SA/NV		ISIN BE0003898187
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers SDG 10: Reduced Inequalities; 10.1: Achieve and sustain income growth, SDG 8: Decent Work and Economic Growth; 8.5: Achieve full and productive employment and decent work for all women and men	QUARTER Q3 2021
THEME Working conditions, Workplace discrimination, Workplace health and safety		LOCATION Indonesia
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced


SK Inc.		ISIN KR7034730002
	SDG ALIGNMENT SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	QUARTER Q4 2021
THEME Indigenous rights, Living standards, Right to health, Right to life, Stakeholder consultation		LOCATION Laos
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE No measures announced	IMPLEMENTATION OF POLICIES No measures announced
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced


SNC-Lavalin Group Inc.		ISIN CA78460T1057
	SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage	QUARTER Q1 2021

SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands		
SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels		
THEME Indigenous rights, Living standards, Stakeholder consultation		LOCATION Canada
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced
THEME Depletion of biodiversity, Environmental impacts		LOCATION Canada
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Commitment Expressed
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced
Sociedad Quimica y Minera de Chile SA		ISIN USP8718AAC01
	SDG ALIGNMENT SDG 6: Clean Water and Sanitation; 6.1: Universal and equitable access to safe and affordable drinking water	QUARTER Q1 2021
	SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage	
	SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands	
	SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	
THEME Depletion of biodiversity, Environmental impacts		LOCATION Chile
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Commitment Expressed	REMEDIAL ACTION Measures initiated
THEME Indigenous rights, Living standards		LOCATION Chile


GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Commitment Expressed
	TERMINATION OF PRACTICE Commitment Expressed	REMEDIAL ACTION Commitment Expressed


Swedbank AB		ISIN SE0001877739
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.4: Reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime	QUARTER Q4 2021
THEME Money laundering		LOCATION Several countries
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION Measures initiated


Teck Resources Limited		ISIN CA8787422044
	SDG ALIGNMENT SDG 6: Clean Water and Sanitation; 6.3: Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes	QUARTER Q1 2021
THEME Depletion of biodiversity, Water pollution		LOCATION Canada
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES No measures announced
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated

Top Glove Corp. Bhd.		ISIN MYL711300003
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour	QUARTER Q2 2021


THEME Forced labour, Workplace health and safety		LOCATION Malaysia
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Credible measures adopted	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION Measures initiated


TPI - Triunfo Participacoes e Investimentos SA		ISIN BRTPI5ACNOR8
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q1 2021
THEME Bribery		LOCATION Brazil
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Commitment expressed	IMPLEMENTATION OF POLICIES Commitment expressed
	TERMINATION OF PRACTICE N/A	REMEDIAL ACTION N/A


Transneft PJSC		ISIN RU0009091573
	SDG ALIGNMENT SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes, SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands	QUARTER Q4 2021
THEME Water and soil pollution		LOCATION Russia
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced


Tyson Foods, Inc.		ISIN US9024941034
	SDG ALIGNMENT SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages	QUARTER Q4 2020

	SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers	
THEME	Workplace health and safety	
		LOCATION United States
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION No measures announced

United States Steel Corporation		ISIN US912656AG05
	SDG ALIGNMENT SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes	QUARTER Q1 2021
THEME	Air pollution, Right to health	
		LOCATION United States
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Measures initiated	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE Measures initiated	REMEDIAL ACTION No measures announced

Vale SA		ISIN US91912E1055
	SDG ALIGNMENT SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services SDG 2: Zero Hunger; 2.1: End hunger and ensure access by all people to safe, nutritious and sufficient food, SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages SDG 6: Clean Water and Sanitation; 6.1: Universal and equitable access to safe and affordable drinking water SDG 6: Clean Water and Sanitation; 6.3: Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers	QUARTER Q2 2021

	SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels			
THEME		LOCATION		
Environmental impacts, Water pollution		Brazil		
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE	IMPLEMENTATION OF POLICIES		
	Credible measures adopted	Credible measures adopted		
	TERMINATION OF PRACTICE	REMEDIAL ACTION		
	Measures initiated	Measures initiated		
THEME		LOCATION		
Indigenous rights, Living standards		Brazil		
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE	IMPLEMENTATION OF POLICIES		
	Measures initiated	Commitment expressed		
	TERMINATION OF PRACTICE	REMEDIAL ACTION		
	Measures initiated	Measures initiated		
THEME		LOCATION		
Workplace health and safety		Brazil		
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE	IMPLEMENTATION OF POLICIES		
	Measures initiated	Measures initiated		
	TERMINATION OF PRACTICE	REMEDIAL ACTION		
	N/A	Measures initiated		
Vestas Wind Systems A/S		ISIN		
		DK0010268606		
	SDG ALIGNMENT		QUARTER	
	SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services			Q3 2021
	SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage			
SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels				
THEME		LOCATION		
Indigenous rights, Living standards, Stakeholder consultation		Kenya		
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE	IMPLEMENTATION OF POLICIES		
	No measures announced	No measures announced		
	TERMINATION OF PRACTICE	REMEDIAL ACTION		

	No measures announced	Commitment expressed
Voith GmbH & Co. KGaA		ISIN DED8884#AC03
	<p>SDG ALIGNMENT</p> <p>SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage</p> <p>SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands</p> <p>SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels</p>	QUARTER Q1 2021
THEME Depletion of biodiversity, Environmental impacts		LOCATION Canada
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Credible measures adopted	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced
THEME Indigenous rights, Living standards		LOCATION Canada
GOALS SET & MILESTONES ACHIEVED	DISCLOSURE Credible measures adopted	IMPLEMENTATION OF POLICIES Measures initiated
	TERMINATION OF PRACTICE No measures announced	REMEDIAL ACTION No measures announced

UNRESPONSIVE COMPANIES AS OF 31 DECEMBER 2021

This section lists all companies to which ISS ESG has, on behalf of clients, sent engagement enquiries or reminders during 2021 but where a response from the company on the specific topic had not been received by 31 December 2021, in some cases despite escalating the enquiry to the CEO and/or the Board of Directors.





The list below provides an overview the unresponsive companies. The subsequent tables provide further details, including the quarter of initial outreach, SDG alignment, topic theme and location, and a short summary of the status of engagement.

Engagements initiated in 2021

Acciona SA
Ackermans & van Haaren NV
Airbus SE
Alibaba Group Holding Ltd.
Almirall SA
Aziyo Biologics, Inc.
Banglalink Digital Communications Ltd.
BLD Plantation Bhd.
China National Chemical Corp. Ltd.
China National Petroleum Corp.
China Three Gorges Corp.
Coal India Ltd.
Companhia de Saneamento do Parana
Companhia Energetica de Minas Gerais SA
Daqo New Energy Corp.
Ecopetrol SA
Gazprom Neft PJSC
GCL-Poly Energy Holdings Limited
Jihua Group Corp. Ltd.
JinkoSolar Holding Co., Ltd.
Lens Technology Co., Ltd.
Meta Platforms, Inc.
NLC India Ltd.
Petroleos Mexicanos SA
Power Construction Corporation of China, Ltd.
Samsung C&T Corp.
SLC Agricola SA
Telefonaktiebolaget LM Ericsson
TENMA Corp.
Teollisen yhteistyön rahasto Oy
The Kansai Electric Power Co., Inc.
Uber Technologies, Inc.
VEON Holdings BV
VEON Ltd.
XPO Logistics, Inc.

Engagements initiated in 2020

AcBel Polytech, Inc.
Changhong Meiling Co., Ltd.
Haoxiangni Health Food Co., Ltd.
Hon Hai Precision Industry Co., Ltd.
Jiangsu Guotai International Group Co., Ltd.
Lingui Developments Bhd.
OFILM Group Co., Ltd.
SAIC Motor Corp. Ltd.
Samling Global Ltd.
Victory City International Holdings Limited
Youngor Group Co., Ltd.

AcBel Polytech, Inc.		ISIN TW0006282007
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour	QUARTER Q4 2020
THEME Forced labour, Modern slavery		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.		
Acciona SA		ISIN ES0125220311
 	SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	QUARTER Q1 2021
THEME Biodiversity, Environmental impacts		LOCATION Spain
STATUS OF ENGAGEMENT The company has yet to respond to outreach in Q1 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its Board of Directors on 2 December 2021.		
THEME Indigenous rights, Living standards		LOCATION Spain
STATUS OF ENGAGEMENT The company has yet to respond to outreach in Q1 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its Board of Directors on 2 December 2021.		
Ackermans & van Haaren NV		ISIN BE0003764785
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q4 2021
THEME Bribery		LOCATION Russia

STATUS OF ENGAGEMENT

The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.

Airbus SE

ISIN
NL0000235190

SDG ALIGNMENT



SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers
SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms

QUARTER
Q3 2021

THEME
Union rights

LOCATION
United States

STATUS OF ENGAGEMENT

The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its Investor Relations Department on 28 December 2021.

THEME
Bribery

LOCATION
China

STATUS OF ENGAGEMENT

The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its Investor Relations Department on 28 December 2021.

THEME
Bribery

LOCATION
Ghana

STATUS OF ENGAGEMENT

The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its Investor Relations Department on 28 December 2021.

THEME
Bribery

LOCATION
Nepal

STATUS OF ENGAGEMENT

The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its Investor Relations Department on 28 December 2021.

THEME
Bribery



LOCATION
United Arab
Emirates

STATUS OF ENGAGEMENT

The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its Investor Relations Department on 28 December 2021.

THEME

LOCATION

Bribery		Sri Lanka
<p>STATUS OF ENGAGEMENT</p> <p>The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its Investor Relations Department on 28 December 2021.</p>		
THEME Bribery		LOCATION Taiwan
<p>STATUS OF ENGAGEMENT</p> <p>The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its Investor Relations Department on 28 December 2021.</p>		
THEME Bribery		LOCATION Malaysia
<p>STATUS OF ENGAGEMENT</p> <p>The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its Investor Relations Department on 28 December 2021.</p>		
THEME Bribery		LOCATION Kuwait
<p>STATUS OF ENGAGEMENT</p> <p>The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its Investor Relations Department on 28 December 2021.</p>		
Alibaba Group Holding Ltd.		ISIN KYG017191068
 SDG ALIGNMENT N/A	QUARTER Q3 2021	
THEME Anti-competitive behaviour		LOCATION China
<p>STATUS OF ENGAGEMENT</p> <p>The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its Investor Relations Department on 28 December 2021.</p>		
Almirall SA		ISIN ES0157097017
 SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q4 2021	
THEME Bribery		LOCATION United States

STATUS OF ENGAGEMENT

The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.

Aziyo Biologics, Inc.

ISIN
US05479K1060



SDG ALIGNMENT

SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages

QUARTER
Q4 2021

THEMES

Consumer health and safety, Consumer rights, Right to life

LOCATION
United States

STATUS OF ENGAGEMENT

The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.

Banglalink Digital Communications Ltd.

ISIN
US059897AA67



SDG ALIGNMENT

SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers

QUARTER
Q4 2021

THEMES

Union rights

LOCATION
Bangladesh

STATUS OF ENGAGEMENT

The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.

BLD Plantation Bhd.

ISIN
MYL50690O009



SDG ALIGNMENT

SDG 15: Life on Land; 15.2: Sustainable management of all types of forests

QUARTER
Q4 2021

THEME

Biodiversity, Climate change impacts, Deforestation


LOCATION
Malaysia


STATUS OF ENGAGEMENT


The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.

Changhong Meiling Co., Ltd.

ISIN
CNE00000BT4

 <p>SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour</p>		<p>QUARTER Q4 2020</p>
<p>THEME Human rights due diligence: Forced labour, Modern slavery, Religious affiliation discrimination</p>		<p>LOCATION China</p>
<p>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.</p>		

<p>China National Chemical Corp. Ltd.</p>		<p>ISIN CND100005L10</p>
 <p>SDG ALIGNMENT SDG 3: Good Health and Wellbeing; 3.9: Reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species</p>		<p>QUARTER Q2 2021</p>
<p>THEME Biodiversity, Environmental impacts</p>		<p>LOCATION China</p>
<p>STATUS OF ENGAGEMENT The company did not respond to outreach in Q2 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its Board of Directors on 17 December 2021.</p>		
<p>THEME Human rights due diligence, Right to health, Right to life</p>		<p>LOCATION China</p>
<p>STATUS OF ENGAGEMENT The company did not respond to outreach in Q2 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its Board of Directors on 17 December 2021.</p>		

<p>China National Petroleum Corp.</p>		<p>ISIN CND100002XJ6</p>
 <p>SDG ALIGNMENT SDG 6: Clean Water and Sanitation; 6.3: Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes</p>		<p>QUARTER Q4 2021</p>
<p>THEME</p>		<p>LOCATION</p>

Soil and water pollution	China
<p>STATUS OF ENGAGEMENT</p> <p>The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.</p>	

China Three Gorges Corp..	ISIN CND0000003D1
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<p>SDG ALIGNMENT</p> <p>SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services</p> <p>SDG 2: Zero Hunger; 2.1: End hunger and ensure access by all people to safe, nutritious and sufficient food</p> <p>SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world’s cultural and natural heritage</p> <p>SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands</p> <p>SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species</p> <p>SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels</p>	<p>QUARTER</p> <p>Q3 2021</p>
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<p>THEME</p> <p>Forced displacement, Indigenous rights, Living standards, Stakeholder consultation</p>	<p>LOCATION</p> <p>Brazil</p>
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<p>STATUS OF ENGAGEMENT</p> <p>The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.</p>	
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<p>THEME</p> <p>Forced displacement, Living standards, Stakeholder consultation</p>	<p>LOCATION</p> <p>Guinea</p>
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<p>STATUS OF ENGAGEMENT</p> <p>The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.</p>	
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<p>THEME</p> <p>Biodiversity, Environmental impacts</p>	<p>LOCATION</p> <p>China</p>
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<p>STATUS OF ENGAGEMENT</p> <p>The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.</p>	
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Coal India Ltd.	ISIN INE522F01014
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<p>SDG ALIGNMENT</p> <p>SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages</p> <p>SDG 6: Clean Water and Sanitation; 6.3: Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials</p> <p>  SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers</p> <p>SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes</p> <p>SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands</p>		<p>QUARTER</p> <p>Q4 2021</p>
<p>THEME</p> <p>Air pollution, Pollution, Water pollution</p>	<p>LOCATION</p> <p>India</p>	
<p>STATUS OF ENGAGEMENT</p> <p>The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.</p>		
<p>THEME</p> <p>Workplace health and safety</p>		<p>LOCATION</p> <p>India</p>
<p>STATUS OF ENGAGEMENT</p> <p>The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.</p>		
<p>Companhia de Saneamento do Parana</p>		<p>ISIN</p> <p>BRSAPRACNOR9</p>
<p></p>	<p>SDG ALIGNMENT</p> <p>SDG 6: Clean Water and Sanitation; 6.3: Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials</p> <p>SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes</p>	<p>QUARTER</p> <p>Q3 2021</p>
<p>THEME</p> <p>Water pollution</p>	<p>LOCATION</p> <p>Brazil</p>	
<p>STATUS OF ENGAGEMENT</p> <p>The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.</p>		
<p>Companhia Energetica de Minas Gerais SA</p>		<p>ISIN</p> <p>BRCMIGACNPR3</p>




	<p>SDG ALIGNMENT SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels</p>	<p>QUARTER Q2 2021</p>
<p>THEME Forced displacement, Indigenous rights, Living standards, Right to health, Stakeholder consultation</p>		<p>LOCATION Brazil</p>
<p>STATUS OF ENGAGEMENT The company did not respond to outreach in Q2 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 17 December 2021.</p>		
<p>THEME Biodiversity, Environmental impacts</p>		<p>LOCATION Brazil</p>
<p>STATUS OF ENGAGEMENT The company did not respond to outreach in Q2 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 17 December 2021.</p>		
<p>Daqo New Energy Corp.</p>		<p>ISIN US23703Q1040</p>
	<p>SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour</p>	<p>QUARTER Q3 2021</p>
<p>THEME Forced labour, Human rights due diligence, Modern slavery</p>		<p>LOCATION China</p>
<p>STATUS OF ENGAGEMENT The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.</p>		
<p>Ecopetrol SA</p>		<p>ISIN COC04PA00016</p>
	<p>SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers</p>	<p>QUARTER Q3 2021</p>

<p>SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes, SDG 6: Clean Water and Sanitation; 6.3: Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials</p>	
<p>THEME Union Rights</p>	<p>LOCATION Colombia</p>
<p>STATUS OF ENGAGEMENT The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.</p>	
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<p>SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes, SDG 6: Clean Water and Sanitation; 6.3: Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials</p>	
<p>THEME Biodiversity, Oil spill, Pollution, Right to health, Soil pollution, Water pollution</p>	<p>LOCATION Colombia</p>
<p>STATUS OF ENGAGEMENT The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.</p>	
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<p>Gazprom Neft PJSC</p>	
<p>ISIN RU0009062467</p>	
<p>SDG ALIGNMENT  SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes SDG 14: Life Below Water; 14.2: Sustainably manage and protect marine and coastal ecosystems</p>	<p>QUARTER Q4 2021</p>
<p>THEME Environmental impacts, Oil spill, Pollution, Water pollution</p>	<p>LOCATION Russia</p>
<p>STATUS OF ENGAGEMENT The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.</p>	
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<p>GCL-Poly Energy Holdings Limited</p>	
<p>ISIN KYG3774X1088</p>	
<p>SDG ALIGNMENT  SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour</p>	<p>QUARTER Q3 2021</p>
<p>THEME Forced labour, Human rights due diligence, Modern slavery</p>	<p>LOCATION China</p>
<p>STATUS OF ENGAGEMENT The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.</p>	

Haoxiangni Health Food Co., Ltd.		ISIN CNE1000012Z2
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour	QUARTER Q4 2020
THEME Forced labour, Human rights due diligence, Modern slavery, Religious affiliation 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.		
Hon Hai Precision Industry Co., Ltd.		ISIN CNE000001PN5
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers SDG 10: Reduced Inequalities; 10.1: Achieve and sustain income growth, SDG 8: Decent Work and Economic Growth; 8.5: Achieve full and productive employment and decent work for all women and men	QUARTER Q4 2020
THEMES Working conditions, Forced labour, Workplace health and safety, Living wage		LOCATIONS 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.		
Jiangsu Guotai International Group Co., Ltd.		ISIN CNE000001PN5
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour	QUARTER Q4 2020
THEMES Forced labour, Human rights due diligence, Modern slavery, Religious affiliation discrimination		LOCATIONS 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.		

Jihua Group Corp. Ltd.		ISIN CNE100000SK6
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour	QUARTER Q3 2021
THEME Forced labour, Human rights due diligence, Modern slavery, Religious affiliation discrimination		LOCATION China
STATUS OF ENGAGEMENT The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.		
JinkoSolar Holding Co., Ltd.		ISIN KY47759T2095
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour	QUARTER Q3 2021
THEME Forced labour, Human rights due diligence, Modern slavery, Religious affiliation discrimination		LOCATION China
STATUS OF ENGAGEMENT The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.		
Lens Technology Co., Ltd.		ISIN CNE100001YW7
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour	QUARTER Q3 2021
THEME Forced labour, Human rights due diligence, Modern slavery, Religious affiliation discrimination		LOCATION China
STATUS OF ENGAGEMENT The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.		
Lingui Developments Bhd.		ISIN MYL20110O004

<p>SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 15: Life on Land; 15.2: Sustainable management of all types of forests, SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels</p>		<p>QUARTER Q3 2020</p>
<p>THEME Indigenous rights, Stakeholder consultation</p>	<p>LOCATIONS Malaysia</p>	
<p>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.</p>		
<p>THEME Biodiversity, Deforestation</p>		<p>LOCATIONS Malaysia</p>
<p>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.</p>		
<p>Meta Platforms, Inc.</p>		<p>ISIN US30303M1027</p>
<p>SDG ALIGNMENT SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers</p>		<p>QUARTER Q3 2021</p>
<p>THEMES Working conditions, Workplace health and safety</p>	<p>LOCATION United States</p>	
<p>STATUS OF ENGAGEMENT The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.</p>		
<p>THEMES Working conditions, Workplace health and safety</p>		<p>LOCATION Ireland</p>
<p>STATUS OF ENGAGEMENT The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.</p>		
<p>NLC India Ltd.</p>		<p>ISIN INE215901013</p>

 <p>SDG ALIGNMENT SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers</p>	<p>QUARTER Q4 2021</p>
<p>THEME Workplace health and safety</p>	<p>LOCATION India</p>
<p>STATUS OF ENGAGEMENT The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.</p>	
<p>OFILM Group Co., Ltd.</p>	
<p>ISIN CNE100000S33</p>	
 <p>SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour</p>	<p>QUARTER Q4 2020</p>
<p>THEME Forced labour, Human rights due diligence, Modern slavery</p>	<p>LOCATION China</p>
<p>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.</p>	
<p>Petroleos Mexicanos SA</p>	
<p>ISIN US71654QAW24</p>	
 <p>SDG ALIGNMENT SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages SDG 6: Clean Water and Sanitation; 6.3: Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes SDG 14: Life Below Water; 14.2: Sustainably manage and protect marine and coastal ecosystems SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands</p>	<p>QUARTER Q4 2021</p>
<p>THEME Biodiversity, Oil spill, Pollution, Soil pollution, Water pollution</p>	<p>LOCATION Mexico</p>

STATUS OF ENGAGEMENT

The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.

THEME

Workplace health and safety

LOCATION

Mexico

STATUS OF ENGAGEMENT

The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.

Power Construction Corporation of China, Ltd.

ISIN

CNE1000017G1

SDG ALIGNMENT



SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage

SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species

QUARTER

Q4 2021

THEME

Biodiversity, Deforestation, Environmental impacts

LOCATION

China

STATUS OF ENGAGEMENT

The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.

SAIC Motor Corp. Ltd.

ISIN

CNE000000TY6

SDG ALIGNMENT



SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour

QUARTER

Q4 2020

THEME

Forced labour, Human rights due diligence, Modern slavery

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.

Samling Global Ltd.

ISIN

BMG7782K1071

SDG ALIGNMENT






SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage




QUARTER




Q3 2020

<p>SDG 15: Life on Land; 15.2: Sustainable management of all types of forests</p> <p>SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species</p> <p>SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels</p>	
THEME Indigenous rights	LOCATION Malaysia
<p>STATUS OF ENGAGEMENT</p> <p>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.</p>	
THEME Biodiversity, Deforestation	LOCATION Malaysia
<p>STATUS OF ENGAGEMENT</p> <p>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.</p>	


<p>Samsung C&T Corp.</p>		<p>ISIN KR7028260008</p>
<p>SDG ALIGNMENT</p> <p>SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage</p> <p> SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands</p> <p>SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels</p>	<p>QUARTER Q1 2021</p>	
THEME Biodiversity, Environmental impacts	LOCATION Canada	
<p>STATUS OF ENGAGEMENT</p> <p>The company has yet to respond to outreach in Q1 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its Board of Directors on 2 December 2021.</p>		
THEME Indigenous rights, Living standards, Stakeholder consultation	LOCATION Canada	
<p>STATUS OF ENGAGEMENT</p> <p>The company has yet to respond to outreach in Q1 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its Board of Directors on 2 December 2021.</p>		


SLC Agricola SA		ISIN BRLCEACNOR2
	<p>SDG ALIGNMENT SDG 15: Life on Land; 15.2: Sustainable management of all types of forests</p> <p>SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species</p>	QUARTER Q3 2021
THEME Biodiversity, Climate change impacts, Deforestation, Environmental impacts		LOCATION Brazil
STATUS OF ENGAGEMENT The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.		
Telefonaktiebolaget LM Ericsson		ISIN XS0307504547
	<p>SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms</p>	QUARTER Q4 2021
THEME Bribery		LOCATION China
STATUS OF ENGAGEMENT The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.		
THEME Bribery		LOCATION Indonesia
STATUS OF ENGAGEMENT The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.		
THEME Bribery		LOCATION Saudi Arabia
STATUS OF ENGAGEMENT The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.		
THEME Bribery		LOCATION Vietnam
STATUS OF ENGAGEMENT The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.		


TENMA Corp.		ISIN JP3547800007
 SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q4 2021	
THEME Bribery	LOCATION Japan	
STATUS OF ENGAGEMENT The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.		
Teollisen yhteistyon rahasto Oy		ISIN FI4000068804
 SDG ALIGNMENT SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	QUARTER Q3 2021	
THEME Indigenous rights, Living standards, Stakeholder consultation	LOCATION Kenya	
STATUS OF ENGAGEMENT The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.		
The Kansai Electric Power Co., Inc.		ISIN JP3228600007
 SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q4 2021	
THEME Bribery	LOCATION Japan	
STATUS OF ENGAGEMENT The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.		
Uber Technologies, Inc.		ISIN US90353T1007

	<p>SDG ALIGNMENT SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages SDG 8: Decent Work and Economic Growth; 8.5: Achieve full and productive employment and decent work for all women and men SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers SDG 10: Reduced Inequalities; 10.1: Achieve and sustain income growth</p>	<p>QUARTER Q3 2021</p>
<p>THEMES Workplace health and safety</p>		<p>LOCATIONS United States</p>
<p>STATUS OF ENGAGEMENT The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.</p>		
<p>THEMES Workplace health and safety</p>		<p>LOCATIONS United Kingdom</p>
<p>STATUS OF ENGAGEMENT The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.</p>		
<p>THEMES Consumer health and safety</p>		<p>LOCATIONS United States</p>
<p>STATUS OF ENGAGEMENT The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.</p>		
<p>VEON Holdings BV</p>		<p>ISIN US92718WAB54</p>
	<p>SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers</p>	<p>QUARTER Q4 2021</p>
<p>THEME Union Rights</p>		<p>LOCATION Bangladesh</p>
<p>STATUS OF ENGAGEMENT The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.</p>		
<p>VEON Ltd.</p>		<p>ISIN US92719A1060</p>
	<p>SDG ALIGNMENT</p>	<p>QUARTER</p>

SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers		Q4 2021
THEME Union Rights	LOCATION Bangladesh	
STATUS OF ENGAGEMENT The company has yet to respond to outreach from Q4 2021. As such, it is subject to the reminder and escalation process in 2022.		

Victory City International Holdings Limited		ISIN BMG9358Q1463
 SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour	QUARTER Q4 2020	
THEME Forced labour, Human rights due diligence, Modern slavery	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.		

XPO Logistics, Inc.		ISIN US12612WAB00
 SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.5: Achieve full and productive employment and decent work for all women and men SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers SDG 10: Reduced Inequalities; 10.1: Achieve and sustain income growth	QUARTER Q3 2021	
THEME Union Rights	LOCATION United States	
STATUS OF ENGAGEMENT The company did not respond to outreach in Q3 2021. As such, it is subject to the reminder and escalation process and a reminder was sent to its CEO on 28 December 2021.		

Youngor Group Co., Ltd.		ISIN CNE000000XR2
 SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour	QUARTER Q4 2020	

<p>THEMES Forced labour, Human rights due diligence, Modern slavery</p>	<p>LOCATIONS China</p>
<p>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.</p>	

ENGAGEMENT DIALOGUES CLOSED IN 2021

Engagements conducted on behalf of investors with the following companies were completed during 2021, either based on the company's response or developments related to the controversy. These engagements began in 2021 or a previous year.

The list below provides an overview of the companies with which engagement was closed during 2021. The subsequent tables provide further details, including the quarter of initial outreach, SDG alignment, topic theme and location, and the motivation for closing the engagement.

Engagements initiated in 2021

ACC Limited
Ambuja Cements Limited
BASF SE
Holcim Ltd.
JBS SA
Kommunal Landspensjonskasse Gjensidig
Forsikringsselskap
Korea Electric Power Corp.
Zhejiang Huayou Cobalt Co., Ltd.

Engagements initiated in 2020

Allergan Ltd. (Ireland)
Alphabet Inc.
Avary Holding (Shenzhen) Co., Ltd.
Bank of Baroda
FCA US LLC
Fiat Chrysler Automobiles NV
Freeport-McMoRan, Inc.
G4S Plc
Google LLC
Hyundai Motor Co., Ltd.
Indiabulls Real Estate Limited
Isuzu Motors Ltd.
Khon Kaen Sugar Industry Public Co. Ltd.
Kia Corp.
Lu Thai Textile Co., Ltd.
Macquarie Group Limited
Mazda Motor Corp.
Mitsubishi Motors Corp.
Subaru Corp.
Suzuki Motor Corp.
Toyota Motor Corp.
Westpac Banking Corp.

Engagements initiated in 2016

Alstom SA
Exide Technologies, Inc.
TC Energy Corporation

Engagements initiated in 2019

Amazon.com, Inc.
Anheuser-Busch InBev SA/NV
BP Plc
Enagas SA
POSCO
POSCO INTERNATIONAL Corp.
Sanofi
SNAM SpA
TH Plantations Bhd.
Weyerhaeuser Company
Zhen Ding Technology Holding Ltd.

Engagements initiated in 2018

ABM Industries Incorporated
AMP Ltd.
Anglo American Platinum Ltd.
Anglo American Plc
CaixaBank SA
INSYS Therapeutics, Inc.
KBC Group NV
Marubeni Corp.
ThyssenKrupp AG
WTK Holdings Bhd.
Wynn Resorts, Limited

Engagements initiated in 2017




Corrie Maccoll Pte Ltd.
Naturgy Energy Group SA
Nevsun Resources Ltd.
Sinochem International Corp.
Wells Fargo & Company

Engagements initiated in 2015


Andritz AG


Engagements initiated in 2013

Genie Energy Ltd.


ABM Industries Incorporated		ISIN US0009571003
	<p>SDG ALIGNMENT</p> <p>SDG 5: Gender Equality; 5.1: End all forms of discrimination against all women and girls</p> <p>SDG 5: Gender Equality; 5.2: Eliminate all forms of violence against all women and girls</p> <p>SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers</p> <p>SDG 10: Reduced Inequalities; 10.3: Equal opportunities of outcome</p>	QUARTER Q2 2018
THEME Workplace discrimination		LOCATION United States
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred in part because under a March 2021 legal settlement, the company agreed to implement new safety protocols and several policy changes related to sexual harassment training, resources, and investigation with the guidance of experts from Equal Rights Advocates. Also, no similar recent allegations of sexual harassment or assault in the workplace have been made against the company.</p>		
ACC Limited		ISIN INE012A01025
	<p>SDG ALIGNMENT</p> <p>SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages</p> <p>SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers</p>	QUARTER Q1 2021
THEME Union rights, Workplace health and safety		LOCATION India
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because, in August 2021, Holcim Ltd. (ACC Limited's parent company) stated that the number of fatalities at its operations in India continues to decrease since 2019, with zero on-site fatalities in 2020. In an investor dialogue facilitated by ISS ESG in March 2021, the company elaborated on its different measures to address health and safety concerns in India that resulted in an overall workplace fatalities reduction.</p>		
Allergan Ltd. (Ireland)		ISIN IE00BD1NQJ95
	<p>SDG ALIGNMENT</p> <p>SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages</p>	QUARTER Q1 2020


THEME Consumer health and safety, Right to life	LOCATION United States
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because AbbVie, Inc. confirmed to ISS ESG that effective end of 2020 it has terminated manufacturing and distribution of its subsidiary Allergan Plc's remaining branded opioid products. However, Allergan continues to face numerous lawsuits over its alleged contribution to the opioid epidemic in the United States, which has led to thousands of overdose deaths. The lawsuits allege that Allergan engaged in deceptive marketing practices in relation to its opioid products, which include funding unbranded marketing and third party advocates, touting unsubstantiated claims, and misrepresenting addiction risk, and failing to establish an effective suspicious order monitoring program.</p>	

Alphabet Inc.		ISIN US02079K1079
 SDG ALIGNMENT N/A	QUARTER Q3 2021	
THEME Children's rights, Consumer rights	LOCATION United States	
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because Alphabet, Inc.'s wholly owned subsidiary Google LLC, has implemented policy changes to be compliant with the United States Children's Online Privacy Protection Act (COPPA) Rule, and to resolve a \$170 million fine on YouTube in September 2019 by the Federal Trade Commission for COPPA violations. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.</p>		

Alstom SA		ISIN FR0010220475
 SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.3: Promote the rule of law and ensure equal access to justice for all	QUARTER Q3 2017	
THEME Self-determination	LOCATION Disputed Territories (Occupied Palestinian Territories)	
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because, in communication with ISS ESG in May 2021, Alstom SA confirmed that it has discontinued its involvement in the Jerusalem Light Rail (JLR) following the termination of the maintenance service contract in April 2021. The company also informed that Bombardier Transportation's</p>		


supply contract only involves providing the Israel Railways with double-deck coaches hauled by electric locomotives and does not include maintenance services.


Amazon.com, Inc.		ISIN US0231351067
	SDG ALIGNMENT SDG 17: Partnerships for the Goals; 17.1: Strengthen domestic resource mobilization	QUARTER Q1 2019
THEME Tax irregularities		LOCATION Luxembourg
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because in May 2021, the General Court of the European Union Court overturned the European Commission's October 2017 order to collect €250 million in unpaid taxes for illegal tax advantages by the state of Luxembourg to Amazon Inc.'s Luxembourg wholly-owned subsidiary Amazon EU Sarl. The Commission stated that it would carefully study the judgment and reflect on the next steps, while it does not have grounds for appeal. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.		

Ambuja Cements Limited		ISIN INE079A01024
	SDG ALIGNMENT SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers	QUARTER Q1 2021
THEME Union rights, Workplace health and safety		LOCATION India
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because, in August 2021, Holcim Ltd. (Ambuja Cements Limited's parent company) stated that the number of fatalities at its operations in India continues to decrease since 2019, with zero on-site fatalities in 2020. In an investor dialogue facilitated by ISS ESG in March 2021, the company elaborated on its different measures to address health and safety concerns in India that resulted in an overall workplace fatalities reduction.		


AMP Ltd.		ISIN AU000000AMP6
	SDG ALIGNMENT N/A	QUARTER Q3 2018
THEMES		LOCATIONS


Business-to-consumer conduct, Consumer rights	Australia
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because AMP Ltd. has been taking significant steps to address issues of inappropriate advice and fees for no service that occurred from 2008 to 2015 in Australia. According to its 2020 annual report, AMP is on track to complete its client remediation efforts in addressing issues and has also made changes to its systems to help prevent a recurrence of fees for no service behaviours including monthly monitoring and reporting of requests from customers to discontinue advice fees. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.</p>	

Andritz AG		ISIN AT0000730007
	<p>SDG ALIGNMENT SDG 15: Life on Land; 15.1: Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species</p>	QUARTER Q3 2015
<p>THEME Depletion of biodiversity, Environmental impacts</p>		<p>LOCATION Turkey</p>
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed these engagements as the underlying Norm-Based Research assessments were upgraded. These changes occurred because Andritz AG is no longer involved as a bespoke supplier for the development of the 1,200 MW Ilisu dam on the Tigris river in Turkey, following the project's entry into full operations in December 2020. Given the project's entry into full operation, ISS ESG deems the company to no longer be involved in the controversy.</p>		

Andritz AG		ISIN AT0000730007
	<p>SDG ALIGNMENT SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels</p>	QUARTER Q3 2015
<p>THEME Forced displacement, Living standards</p>		<p>LOCATION Turkey</p>
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed these engagements as the underlying Norm-Based Research assessments were upgraded. These changes occurred because Andritz AG is no longer involved as a bespoke supplier for the development of the 1,200 MW Ilisu dam on the Tigris river in Turkey, following the project's entry into full</p>		


operations in December 2020. Given the project’s entry into full operation, ISS ESG deems the company to no longer be involved in the controversy.


Anglo American Platinum Ltd.		ISIN ZAE000143962
	<p>SDG ALIGNMENT</p> <p>SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services</p> <p>SDG 6: Clean Water and Sanitation; 6.1: Universal and equitable access to safe and affordable drinking water</p> <p>SDG 11: Sustainable Cities and Communities; 11.1: Access for all to adequate, safe and affordable housing</p> <p>SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels</p>	QUARTER Q3 2018
THEME Forced displacement, Living standards		LOCATIONS South Africa
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because, Anglo American Platinum Ltd. (Amplats) has initiated an independent third-party review of its resettlement program for the Twickenham mining project, where the company has been accused of inadequate consultation process and compensation for the resettlement of communities. In communication with ISS ESG in June 2021, Anglo American stated that it continues to undertake remediation measures for the resettlement.</p>		

Anglo American Plc		ISIN GB00B1XZS820
	<p>SDG ALIGNMENT</p> <p>SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services</p> <p>SDG 6: Clean Water and Sanitation; 6.1: Universal and equitable access to safe and affordable drinking water</p> <p>SDG 11: Sustainable Cities and Communities; 11.1: Access for all to adequate, safe and affordable housing</p> <p>SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels,</p>	QUARTER Q3 2018
THEME Forced displacement, Living standards		LOCATION South Africa
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because, Anglo American Plc’s 80.8% owned subsidiary Anglo American Platinum Ltd. (Amplats) has initiated an independent third-party review of its resettlement program for the Twickenham mining project, where the company has been accused of inadequate consultation process and</p>		


compensation for the resettlement of communities. In communication with ISS ESG in June 2021, Anglo American stated that it continues to undertake remediation measures for the resettlement.


Anheuser-Busch InBev SA/NV		ISIN AU3CB0231827
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers	QUARTER Q2 2019
THEME Union Rights		LOCATION India
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because of such progress as an agreement having been reached between the company and the International Union of Food, Agricultural, Hotel, Restaurant, Catering, Tobacco and Allied Workers' Associations (IUF) with regard to the reintegration of the four dismissed union leaders and recognition of their role as union representatives, along with ongoing dialogue between the company and the local union.		

Avary Holding (Shenzhen) Co., Ltd.		ISIN CNE100003GF5
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour	QUARTER Q4 2020
THEME Forced labour, Modern slavery		LOCATION China
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research (NBR) assessment was upgraded. This change occurred in part because the company shared with ISS ESG's NBR team copies of audit reports by the industry association Responsible Business Alliance which visited two facilities of Avary Holding (Shenzhen) Co., Ltd., a subsidiary of Zhen Ding Technology Holding Ltd. (ZDT), in the summer of 2020 and found no indications of forced labour. Also, in communication with ISS ESG in March 2021, ZDT denied the allegations of its participation in the labour transfers, stating that all of Avary's employees have been recruited voluntarily and compensated in compliance with relevant laws.		


Bank of Baroda		ISIN INE028A01013
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.4: Reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime	QUARTER Q3 2020


THEME Money laundering	LOCATION South Africa
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded,. This change occurred because the Bank announced in February 2018 that it would exit the South African banking market after it was put under investigation by the Reserve Bank of South Africa (SARB) in a money laundering case. BoB's 2019-2020 annual report verified the company's exit strategy but did not confirm the completion of its closure of the South African branch and no new information has been reported with this regard as of June 2021.</p>	


BASF SE		ISIN DE000BASF111
	SDG ALIGNMENT SDG 15: Life on Land; 15.5: Protect and prevent the extinction of threatened species	QUARTER Q4 2021
THEME Biodiversity	LOCATION Several countries	
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because BASF SE has disclosed measures it has implemented to minimize the risk of use of its products and highlighted its commitment to continue to engage with stakeholders to promote bee health. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.</p>		

BP Plc		ISIN US0556221044
	SDG ALIGNMENT SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	QUARTER Q1 2019
THEME Living standards	LOCATION Italy	
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because, in September 2021, SNAM SpA (a partner in the Trans Adriatic Pipeline (TAP) AG along with BP Plc) shared TAP's various engagement and communications efforts to consult with stakeholders and implement various projects to keep affected communities informed during the earliest development phases of the JV. While the trial with the Lecce prosecutor has reportedly been postponed to January 2022, there have been no renewed allegations raised against the JV.</p>		


CaixaBank SA	ISIN
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		ES0140609019
	<p>SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.4: Reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime</p>	<p>QUARTER Q3 2018</p>
<p>THEME Money laundering</p>		<p>LOCATION Spain</p>
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. While the company remains subject to an investigation by the Spanish National High Court (AN) concerning alleged money laundering for Chinese organisations, it is actively cooperating with the AN and has continuously strengthened its Anti-Money Laundering procedures. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.</p>		

Corrie Maccoll Pte Ltd.		ISIN SG1BA6000008
	<p>SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 15: Life on Land; 15.2: Sustainable management of all types of forests</p>	<p>QUARTER Q3 2016</p>
<p>THEME Depletion of biodiversity, Deforestation, Environmental impacts</p>		<p>LOCATION Cameroon</p>
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because Corrie Maccoll Pte Ltd.'s owner Halcyon Agri Corp. Ltd. (Halcyon), is implementing measures to remediate allegations that it cleared rainforests for its rubber plantations in Cameroon. In December 2018, Halcyon issued a permanent cease and desist on all clearing and felling activities in their concessions in Cameroon and multiple reports from involved stakeholders confirm that deforestation has stopped, as of March 2021. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.</p>		


Enagas SA		ISIN ES0130960018
	<p>SDG ALIGNMENT SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels</p>	<p>QUARTER Q1 2019</p>
<p>THEME Living standards</p>		<p>LOCATION</p>


	Italy
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because, in September 2021, SNAM SpA (a partner in the Trans Adriatic Pipeline (TAP) AG along with Enagas SA) shared TAP's various engagement and communications efforts to consult with stakeholders and implement various projects to keep affected communities informed during the earliest development phases of the JV. While the trial with the Lecce prosecutor has reportedly been postponed to January 2022, there have been no renewed allegations raised against the JV.</p>	


Exide Technologies, Inc.		ISIN US302051AQ08
	<p>SDG ALIGNMENT SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes</p>	<p>QUARTER Q3 2016</p>
<p>THEME Water and soil pollution</p>		<p>LOCATIONS United States</p>
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because Exide Technologies, Inc.'s (Exide) bankruptcy plan was court-approved in October 2020, hence it no longer has any legal liabilities related to the management and clean-up of hazardous waste at its battery recycling plant in the United States (U.S.). The company also agreed to contribute \$50 million towards the clean-up efforts of the site and its surroundings.</p>		

FCA US LLC		ISIN US17121EAC12
	<p>SDG ALIGNMENT SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes</p>	<p>QUARTER Q4 2020</p>
<p>THEME Air pollution</p>		<p>LOCATION United States</p>
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because a U.S. federal court of appeals' filing confirmed that an association representing automakers, of which FCA US LLC is a member, has withdrawn from legal proceedings that support a rollback of U.S. fuel-efficiency standards aimed at mitigating climate change. Considering that the industry group has withdrawn from the proceedings, ISS ESG deems the company to no longer be involved in the controversy.</p>		


Fiat Chrysler Automobiles NV		ISIN NL0010877643
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	<p>SDG ALIGNMENT SDG 13: Climate Action; 13.2: Integrate climate change measures into national policies, strategies and planning</p>	<p>QUARTER Q4 2020</p>
<p>THEMES Climate change regulation</p>		<p>LOCATION United States</p>
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement because a U.S. federal court of appeals' filing confirmed that an association representing automakers, of which Fiat Chrysler Automobiles NV is a member, has withdrawn from legal proceedings that support a rollback of U.S. fuel-efficiency standards aimed at mitigating climate change. Considering that the industry group has withdrawn from the proceedings, ISS ESG deems the company to no longer be involved in the controversy.</p>		


<p>Freeport-McMoRan, Inc.</p>		<p>ISIN US35671D8570</p>
	<p>SDG ALIGNMENT SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers</p>	<p>QUARTER Q1 2020</p>
<p>THEME Workplace health and safety</p>		<p>LOCATION Indonesia</p>
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because no new and credible information has emerged since 2017 concerning the alleged dismissal of thousands of workers for union activity at Freeport-McMoRan, Inc.'s operations in Indonesia. As of March 2021, the company has reaffirmed that there are ongoing negotiations with local unions at its operations. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.</p>		

<p>G4S Plc</p>		<p>ISIN GB00B01FLG62</p>
	<p>SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour SDG 10: Reduced Inequalities; 10.7: Facilitate orderly, safe, regular and responsible migration</p>	<p>QUARTER Q1 2020</p>
<p>THEME Forced labour, Modern slavery</p>		<p>LOCATION Qatar</p>
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because G4S Plc, through its franchise G4S Qatar, has been taking significant steps to</p>		


address issues claiming that it subjected migrant workers to conditions indicative of forced labour in Qatar. In May 2021, G4S outlined steps it had taken, including committing to an ‘Employer Pays’ principle for recruitment fees, appointing a new team of welfare and migrant worker coordinators to collect feedback from workers and carry out checks in their home and destination countries, undertaking internal audits and engaging with key stakeholders, including the local Ministry of Labour, the International Labour Organization (ILO) and UNI Global Union in Doha. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.


Genie Energy Ltd.		ISIN US3722842081
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.3: Promote the rule of law and ensure equal access to justice for all	QUARTER Q3 2013
THEME Self-determination		LOCATION Syria
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. Genie Energy Ltd.’s indirectly majority-owned Afek Oil and Gas Ltd. ceased its operations as they did not find any trace of commercially valuable light oil resources in one of its exploratory wells in the disputed area of Syrian Golan. ISS ESG assesses that Genie is no longer involved in the controversy is no longer current and needs no further need for engagement.		


Google LLC		ISIN US38259PAA03
	SDG ALIGNMENT N/A	QUARTER Q2 2020
THEME Children's rights, Consumer privacy		LOCATION United States
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because Alphabet, Inc.’s wholly owned subsidiary Google LLC, has implemented policy changes to be compliant with the United States Children’s Online Privacy Protection Act (COPPA) Rule, and to resolve a \$170 million fine on YouTube in September 2019 by the Federal Trade Commission for COPPA violations. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.		


Holcim Ltd.		ISIN CH0012214059
	SDG ALIGNMENT SDG 3: Good Health and Wellbeing; Overarching: Ensure healthy lives and promote well-being for all at all ages	QUARTER Q1 2021


SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers	
THEME Union rights, Workplace health and safety	LOCATION India
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because, in August 2021, Holcim stated that the number of fatalities at its operations in India continues to decrease since 2019, with zero on-site fatalities in 2020. In an investor dialogue facilitated by ISS ESG in March 2021, the company elaborated on its different measures to address health and safety concerns in India that resulted in an overall workplace fatalities reduction.</p>	

Hyundai Motor Co., Ltd.		ISIN KR7005380001
 SDG ALIGNMENT SDG 13: Climate Action; 13.2: Integrate climate change measures into national policies, strategies and planning	QUARTER Q4 2020	
THEME Climate change regulation	LOCATION United States	
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because a U.S. federal court of appeals' filing confirmed that associations representing automakers, of which Hyundai Motor Co., Ltd. is a member, have withdrawn from legal proceedings that support a rollback of U.S. fuel-efficiency standards aimed at mitigating climate change. Considering that the industry groups have withdrawn from the proceedings, ISS ESG deems the company to no longer be involved in the controversy.</p>		


Indiabulls Real Estate Limited		ISIN INE069101010
 SDG ALIGNMENT SDG 17: Partnerships for the Goals; 17.1: Strengthen domestic resource mobilization	QUARTER Q3 2020	
THEME Tax irregularities	LOCATION India	
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because, no new information on Indiabulls Real Estate Limited's (IRE) tax practices has emerged since June 2019, when media reported that IRE was, in April 2019, ordered by the Indian Income Tax Settlement Commission to pay INR300 billion in additional tax and interest charges on undisclosed income. As of 31 March 2019, the matter regarding the income tax raids was awaiting a final decision by the Income Tax Settlement Commission. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.</p>		


INSYS Therapeutics, Inc.		ISIN US45824V1008
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q1 2018
THEME Bribery		LOCATION United States
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because, in August 2021, a United States (U.S.) federal appeals court upheld the convictions of the founder and four former executives of Insys Therapeutics, Inc. (Insys) over their roles in a bribery scheme in the U.S. between 2012 and 2015. Insys filed for bankruptcy in June 2019. Given the extended time that has passed since the misconduct ended, ISS ESG considers the controversy to be no longer current, leading to no further need for engagement.		


Isuzu Motors Ltd.		ISIN JP3137200006
	SDG ALIGNMENT SDG 13: Climate Action; 13.2: Integrate climate change measures into national policies, strategies and planning	QUARTER Q4 2020
THEMES Climate change regulation		LOCATIONS United States
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because a U.S. federal court of appeals' filing confirmed that an association representing automakers, of which Isuzu Motors Ltd. is a member, has withdrawn from legal proceedings that support a rollback of U.S. fuel-efficiency standards aimed at mitigating climate change. Considering that the industry group has withdrawn from the proceedings, ISS ESG deems the company to no longer be involved in the controversy.		

JBS SA		ISIN USP59695AC39
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q4 2020
THEME Bribery		LOCATION Brazil
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because JBS is implementing measures to remediate allegations that it bribed public officials to obtain bank financing, food-sanitation certificates, tax incentives and investments by pension		


funds between 2007 and 2015. JBS has established a compliance program, appointed a global head of compliance and established ethics committees for each business unit and in 2020, the company launched its Global Anticorruption Policy and began training cycles on specific compliance topics. Between November 2018 and August 2020, JBS conducted an independent audit which certified 97% adherence to the JBS Program on anti-corruption laws and best compliance practices based on national and international guidelines. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.


KBC Group NV		ISIN BE0003565737
	SDG ALIGNMENT N/A	QUARTER Q2 2018
THEME Business-to-consumer conduct, Consumer rights		LOCATIONS Ireland
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research (NBR) assessment was upgraded. This change occurred in part because in March 2021, KBC Group NV (KBC) disclosed to ISS ESG's NBR team that nearly all customers of its wholly owned subsidiary KBC Bank Ireland Plc (KBCI) that were impacted by the tracker mortgage issue from June 2008 to October 2019 have received redress and compensation. Furthermore, KBC stated that it has undergone a full "lessons learned review" and embarked on various initiatives to drive cultural change and prevent recurrence.		

Khon Kaen Sugar Industry Public Co. Ltd.		ISIN TH0828010007
	SDG ALIGNMENT SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	QUARTER Q3 2020
THEME Forced displacement		LOCATION Cambodia
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This is because while media reports of claims of inadequate compensation continue against Khon Kaen Sugar Industry Public Co. Ltd.'s buyer, no such allegations continue directly against Khon Kaen.		


Kia Corp.		ISIN KR7000270009
	SDG ALIGNMENT SDG 13: Climate Action; 13.2: Integrate climate change measures into national policies, strategies and planning	QUARTER Q4 2020


THEME Climate change regulation	LOCATION United States
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because a U.S. federal court of appeals' filing confirmed that an association representing automakers, of which Kia Motors Corp. is a member, has withdrawn from legal proceedings that support a rollback of U.S. fuel-efficiency standards aimed at mitigating climate change. Considering that the industry group has withdrawn from the proceedings, ISS ESG deems the company to no longer be involved in the controversy.</p>	


Kommunal Landspensjonskasse Gjensidig Forsikringselskap		ISIN XS0250742896
	<p>SDG ALIGNMENT</p> <p>SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services</p>	<p>QUARTER Q3 2021</p>
	<p>SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage</p>	
	<p>SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels</p>	
THEME Indigenous rights, Living standards	LOCATION Kenya	
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because, in September 2021 Kommunal Landspensjonskasse Gjensidig Forsikringselskap (KLP) confirmed, in investor dialogue facilitated by ISS ESG, that its 50% owned investment fund KLP Norfund Investments AS (Norfund), has completed the sale of its stake in the Lake Turkana Wind Power Ltd. (LTWP) consortium which, since 2012, has been alleged by NGOs of failing to obtain the free, prior, and informed consent (FPIC) of the Turkana, Samburu, and Rendille tribes in Kenya. KLP maintained its commitment to local engagement and support to the principle of FPIC. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.</p>		

Korea Electric Power Corp.		ISIN KR7015760002
	<p>SDG ALIGNMENT</p> <p>SDG 13: Climate Action; 13.3: Improve education, awareness-raising and human and institutional capacity on climate change</p>	<p>QUARTER Q3 2021</p>
	THEME Air pollution, Environmental impacts	
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because, in September 2021, Korea Electric Power Corp. (KEPCO) confirmed, in response to investor queries, facilitated by ISS ESG, the cancellation of the proposed 630 MW coal-fired Thabametsi power station in South Africa, whose environmental authorization was challenged by the NGO</p>		


Earthlife Africa Johannesburg (ELA) on climate change grounds. Considering KEPCO's confirmation of the termination of the project, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.


Lu Thai Textile Co., Ltd.		ISIN CNE000000ST8
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers	QUARTER Q4 2020
THEME Union rights, Workplace health and safety		LOCATION Myanmar
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because there have been no renewed allegations of labour rights violations specific to the operations in Myanmar since 2018. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.		


Lu Thai Textile Co., Ltd.		ISIN CNE000000ST8
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers	QUARTER Q4 2020
THEME Gender discrimination, Workplace health and safety		LOCATION Cambodia
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because, while Lu Thai remains excluded from the Norwegian Government Pension Fund (GPF) as of March 2021, there have been no renewed allegations of labour rights violations specific to the operations in Cambodia since 2018. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.		

Lu Thai Textile Co., Ltd.		ISIN CNE000000ST8
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour	QUARTER Q4 2020
THEME Forced labour, Human rights due diligence, Modern slavery		LOCATION China
MOTIVATION FOR CLOSING ENGAGEMENT		


ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred in part because in August 2020 Lu Thai disclosed that it sold its subsidiary operating in Xinjiang. In a subsequent September 2020 press statement, the company confirmed that it does not have “any equity stake or related investment in Xinjiang” but failed to clarify whether it still sources cotton from the region. However, the engagements continue on the labour rights controversies in Cambodia and Myanmar.


Macquarie Group Limited		ISIN AU000000MQG1
	SDG ALIGNMENT SDG 17: Partnerships for the Goals; 17.1: Strengthen domestic resource mobilization	QUARTER Q3 2020
THEME Tax irregularities		LOCATION Germany
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred in part because there have been no renewed allegations of failure to pay its fair share of taxes since 2018, and that in February 2021 the company shared with ISS ESG Norm-Based Research that to date no current Macquarie staff had been questioned by the Cologne Prosecutor’s Office conducting the investigation. In a previous communication with ISS ESG in November 2018, Macquarie stated that it received extensive external legal advice on the contentious transactions and believed it was acting lawfully. The company further highlighted its updated tax policy, which explicitly addresses its zero tolerance approach to any dividend withholding tax benefit.		

Marubeni Corp.		ISIN JP3877600001
	SDG ALIGNMENT SDG 13: Climate Action; 13.3: Improve education, awareness-raising and human and institutional capacity on climate change	QUARTER Q2 2018
THEME Air pollution, Environmental impacts		LOCATION South Africa
MOTIVATION FOR CLOSING ENGAGEMENT Marubeni Corp. confirmed to ISS ESG in December 2020 that it has withdrawn from the Thabametsi power station project. As such, the ISS ESG deems the company to no longer be involved in the controversy.		


Mazda Motor Corp.		ISIN JP3868400007
	SDG ALIGNMENT SDG 13: Climate Action; 13.2: Integrate climate change measures into national policies, strategies and planning	QUARTER Q4 2020
THEME Climate change regulation		LOCATION


	United States
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because a U.S. federal court of appeals' filing confirmed that associations representing automakers, of which Mazda Motor Corp. is a member, have withdrawn from legal proceedings that support a rollback of U.S. fuel-efficiency standards aimed at mitigating climate change. Considering that the industry groups have withdrawn from the proceedings, ISS ESG deems the company to no longer be involved in the controversy.</p>	


Mitsubishi Motors Corp.		ISIN JP3899800001
	<p>SDG ALIGNMENT SDG 13: Climate Action; 13.2: Integrate climate change measures into national policies, strategies and planning</p>	QUARTER Q4 2020
<p>THEME Climate change regulation</p>		<p>LOCATION United States</p>
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because a U.S. federal court of appeals' filing confirmed that associations representing automakers, of which Mitsubishi Motors Corp. is a member, have withdrawn from legal proceedings that support a rollback of U.S. fuel-efficiency standards aimed at mitigating climate change. Considering that the industry groups have withdrawn from the proceedings, ISS ESG deems the company to no longer be involved in the controversy.</p>		

Naturgy Energy Group SA		ISIN ES0116870314
	<p>SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels</p>	QUARTER Q1 2018
<p>THEME Indigenous rights</p>		<p>LOCATIONS Mexico</p>
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. While concerns about the company's adequate consultation of indigenous communities in relation to its Bif-Hioxo wind power project in Oaxaca, Mexico remain, there have been no renewed allegations since 2018. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.</p>		


Nevsun Resources Ltd.		ISIN
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		CA64156L1013
	<p>SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour</p>	<p>QUARTER Q2 2017</p>
<p>THEME Forced labour, Human rights due diligence, Modern slavery</p>		<p>LOCATION Eritrea</p>
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because since 2016 no allegations have been raised against Nevsun Resources Ltd., a wholly owned subsidiary of Zijin Mining Group Co. Ltd., by stakeholders in relation to forced recruitment of military conscripts of the national service programme at its mining operations in Eritrea. Also, in October 2020 Nevsun settled a long-standing lawsuit with three former Eritrean conscripts, which was filed by them on behalf of more than 1,000 others with a Canadian court in 2014. The lawsuit alleged that the plaintiffs were forced to work at Nevsun's 55% owned subsidiary Bisha Mining Share Corporation (BMSC) under the threat of punishments between 2008 and 2012 by a BMSC subcontractor affiliated with the ruling political party. Given the lack of renewed allegations raised against Nevsun as well as the recent settlement, ISS ESG assesses that the controversy is no longer current, thus leading to no further need for engagement.</p>		

POSCO		<p>ISIN US6934831099</p>
	<p>SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour</p>	<p>QUARTER Q1 2019</p>
<p>THEMES Forced labour, Modern slavery</p>		<p>LOCATION Uzbekistan</p>
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research (NBR) assessment was upgraded. This upgrade occurred because POSCO and its 62.9% owned subsidiary POSCO International Corp. have been demonstrating transparency with regard to efforts undertaken to exert leverage to improve labour standards in their cotton supply chain in Uzbekistan. In communication with ISS ESG's NBR team in January 2021, POSCO and POSCO International expressed their commitment to respect human rights and stated that they continue – through a local subsidiary – engaging with the Uzbek government and other stakeholders to support the ongoing progress.</p>		


POSCO		<p>ISIN US6934831099</p>
	<p>SDG ALIGNMENT SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services</p>	<p>QUARTER Q1 2019</p>


SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels		
THEMES Forced displacement, Indigenous rights		LOCATION India
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying controversy has been upgraded. This change occurred because in communication with ISS ESG Norm-Based Research in January 2021, POSCO confirmed that its wholly owned subsidiary POSCO-India Private Ltd exited a proposed project to develop an integrated steel mill, mine, and associated infrastructure in Jagatsinghpur district, Odisha, India; this project has been accused of poor stakeholder consultation and complicity in the failure to remediate forced displacement since 2005. Given that POSCO has confirmed it is no longer involved in the project in Odisha, ISS ESG assesses that the controversy is no longer current, leading to no further need for engagement.		


POSCO INTERNATIONAL Corp.		ISIN KR7047050000
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour	QUARTER Q1 2019
THEMES Forced labour, Modern slavery		LOCATION Uzbekistan
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research (NBR) assessment was upgraded. This upgrade occurred because POSCO and its 62.9% owned subsidiary POSCO International Corp. have been demonstrating transparency with regard to efforts undertaken to exert leverage to improve labour standards in their cotton supply chain in Uzbekistan. In communication with ISS ESG's NBR team in January 2021, POSCO and POSCO International expressed their commitment to respect human rights and stated that they continue – through a local subsidiary – engaging with the Uzbek government and other stakeholders to support the ongoing progress.		

Sanofi		ISIN US80105NAG07
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q1 2019
THEME Bribery		LOCATION Bahrain
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because of the end of the two-year self-reporting period imposed by the United States (U.S.) Securities and Exchange Commission (SEC) in connection with a \$25 million settlement resolving bribery allegations in Kazakhstan and several countries in the Middle East, along with verified		

steps taken by the company to address shortcomings in its internal accounting controls and anti-corruption compliance program.


Sanofi		ISIN US80105NAG07
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q1 2019
THEME Bribery		LOCATION Jordan
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because of the end of the two-year self-reporting period imposed by the United States (U.S.) Securities and Exchange Commission (SEC) in connection with a \$25 million settlement resolving bribery allegations in Kazakhstan and several countries in the Middle East, along with verified steps taken by the company to address shortcomings in its internal accounting controls and anti-corruption compliance program.		

Sanofi		ISIN US80105NAG07
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q1 2019
THEME Bribery		LOCATION Kuwait
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because of the end of the two-year self-reporting period imposed by the United States (U.S.) Securities and Exchange Commission (SEC) in connection with a \$25 million settlement resolving bribery allegations in Kazakhstan and several countries in the Middle East, along with verified steps taken by the company to address shortcomings in its internal accounting controls and anti-corruption compliance program.		

Sanofi		ISIN US80105NAG07
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q1 2019
THEME Bribery		LOCATION Lebanon


MOTIVATION FOR CLOSING ENGAGEMENT

ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because of the end of the two-year self-reporting period imposed by the United States (U.S.) Securities and Exchange Commission (SEC) in connection with a \$25 million settlement resolving bribery allegations in Kazakhstan and several countries in the Middle East, along with verified steps taken by the company to address shortcomings in its internal accounting controls and anti-corruption compliance program.

Sanofi		ISIN US80105NAG07
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q1 2019
THEME Bribery		LOCATION Oman


MOTIVATION FOR CLOSING ENGAGEMENT


ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because of the end of the two-year self-reporting period imposed by the United States (U.S.) Securities and Exchange Commission (SEC) in connection with a \$25 million settlement resolving bribery allegations in Kazakhstan and several countries in the Middle East, along with verified steps taken by the company to address shortcomings in its internal accounting controls and anti-corruption compliance program.


Sanofi		ISIN US80105NAG07
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q1 2019
THEME Bribery		LOCATION Disputed Territories (Occupied Palestinian Territories)

MOTIVATION FOR CLOSING ENGAGEMENT


ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because of the end of the two-year self-reporting period imposed by the United States (U.S.) Securities and Exchange Commission (SEC) in connection with a \$25 million settlement resolving bribery allegations in Kazakhstan and several countries in the Middle East, along with verified steps taken by the company to address shortcomings in its internal accounting controls and anti-corruption compliance program.


Sanofi		ISIN US80105NAG07
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q1 2019
THEME Bribery		LOCATION Qatar
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because of the end of the two-year self-reporting period imposed by the United States (U.S.) Securities and Exchange Commission (SEC) in connection with a \$25 million settlement resolving bribery allegations in Kazakhstan and several countries in the Middle East, along with verified steps taken by the company to address shortcomings in its internal accounting controls and anti-corruption compliance program.</p>		

Sanofi		ISIN US80105NAG07
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q1 2019
THEME Bribery		LOCATION United Arab Emirates
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because of the end of the two-year self-reporting period imposed by the United States (U.S.) Securities and Exchange Commission (SEC) in connection with a \$25 million settlement resolving bribery allegations in Kazakhstan and several countries in the Middle East, along with verified steps taken by the company to address shortcomings in its internal accounting controls and anti-corruption compliance program.</p>		

Sanofi		ISIN US80105NAG07
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q1 2019
THEME Bribery		LOCATION Yemen
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because of the end of the two-year self-reporting period imposed by the United States (U.S.) Securities and Exchange Commission (SEC) in connection with a \$25 million settlement</p>		


resolving bribery allegations in Kazakhstan and several countries in the Middle East, along with verified steps taken by the company to address shortcomings in its internal accounting controls and anti-corruption compliance program.


Sanofi		ISIN US80105NAG07
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q1 2019
THEME Bribery		LOCATION Kazakhstan
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because of the end of the two-year self-reporting period imposed by the United States (U.S.) Securities and Exchange Commission (SEC) in connection with a \$25 million settlement resolving bribery allegations in Kazakhstan and several countries in the Middle East, along with verified steps taken by the company to address shortcomings in its internal accounting controls and anti-corruption compliance program.		

Sinochem International Corp.		ISIN CNE0000011R3
	SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 15: Life on Land; 15.2: Sustainable management of all types of forests	QUARTER Q3 2016
THEME Depletion of biodiversity, Deforestation, Environmental impacts		LOCATION Cameroon
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because Sinochem International Corp.'s subsidiary Halcyon Agri Corp. Ltd. (Halcyon), is implementing measures to remediate allegations that it cleared rainforests for its rubber plantations in Cameroon. In December 2018, Halcyon issued a permanent cease and desist on all clearing and felling activities in their concessions in Cameroon and multiple reports from involved stakeholders confirm that deforestation has stopped, as of March 2021. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.		


SNAM SpA		ISIN IT0003153415
	SDG ALIGNMENT	QUARTER Q1 2019

<p>SDG 1: No Poverty; 1.4: Equal rights to economic resources, and access to basic services</p> <p>SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels</p>		
<p>THEME</p> <p>Living standards</p>		<p>LOCATION</p> <p>Italy</p>
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because, in September 2021, SNAM SpA shared TAP's various engagement and communications efforts to consult with stakeholders and implement various projects to keep affected communities informed during the earliest development phases of the JV. While the trial with the Lecce prosecutor has reportedly been postponed to January 2022, there have been no renewed allegations raised against the JV.</p>		

<p>Subaru Corp.</p>		<p>ISIN</p> <p>JP3814800003</p>
	<p>SDG ALIGNMENT</p> <p>SDG 13: Climate Action; 13.2: Integrate climate change measures into national policies, strategies and planning</p>	<p>QUARTER</p> <p>Q4 2020</p>
<p>THEMES</p> <p>Climate change regulation</p>		<p>LOCATIONS</p> <p>United States</p>
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because a U.S. federal court of appeals' filing confirmed that an association representing automakers, of which Subaru Corp. is a member, has withdrawn from legal proceedings that support a rollback of U.S. fuel-efficiency standards aimed at mitigating climate change. Considering that the industry group has withdrawn from the proceedings, ISS ESG deems the company to no longer be involved in the controversy.</p>		




<p>Suzuki Motor Corp.</p>		<p>ISIN</p> <p>JP3397200001</p>
	<p>SDG ALIGNMENT</p> <p>SDG 13: Climate Action; 13.2: Integrate climate change measures into national policies, strategies and planning</p>	<p>QUARTER</p> <p>Q4 2020</p>
<p>THEME</p> <p>Climate change regulation</p>		<p>LOCATION</p> <p>United States</p>
<p>MOTIVATION FOR CLOSING ENGAGEMENT</p> <p>ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because a U.S. federal court of appeals' filing confirmed that an association representing automakers, of which Suzuki Motor Corp. is a member, has withdrawn from legal proceedings that support a rollback of U.S. fuel-efficiency standards aimed at mitigating climate change.</p>		


Considering that the industry group has withdrawn from the proceedings, ISS ESG deems the company to no longer be involved in the controversy.


TC Energy Corporation		ISIN CA89353D1078
	<p>SDG ALIGNMENT SDG 6: Clean Water and Sanitation; 6.3: Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials</p> <p>SDG 12: Responsible Consumption and Production; 12.4: Environmentally sound management of chemicals and all wastes</p>	QUARTER Q3 2016
THEME Oil spill, Pollution, Water pollution		LOCATIONS United States
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because TC Energy Corporation has been taking significant steps to address the 1.4 million litre October 2019 oil spill from its Keystone Pipeline in North Dakota, United States. Following the oil spill, TC Energy began recovery and pipeline repair efforts and reportedly paid a \$52,000 administrative penalty to the North Dakota Department of Environmental Quality (NDDEQ). The NDDEQ stated that the spill was contained, the site was remediated and that it will continuously monitor unexpected long-term impacts and ensure the land revegetates as normal. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.</p>		


TH Plantations Bhd.		ISIN MYL51120O007
	<p>SDG ALIGNMENT SDG 13: Climate Action; 13.3: Improve education, awareness-raising and human and institutional capacity on climate change</p> <p>SDG 15: Life on Land; 15.2: Sustainable management of all types of forests</p>	QUARTER Q4 2019
THEME Depletion of biodiversity, Deforestation		LOCATION Indonesia
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because TH Plantations Bhd. has been taking significant steps to address issues alleging that it cleared forests and planted on peatlands in North Kalimantan, Indonesia. In November 2020, THP published a new Sustainability Policy which includes a public No Deforestation, No Peat, No Exploitation (NDPE) commitment and since 2018, no new allegations of deforestation have arisen. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.</p>		

ThyssenKrupp AG		ISIN DE0007500001
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	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.5: Reduce corruption and bribery in all their forms	QUARTER Q1 2018
THEME Bribery		LOCATION Israel
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying controversy has been upgraded. This change occurred because as of January 2021, no repeated or renewed allegations against ThyssenKrupp have emerged; the original controversy dates to 2017. Previously, ThyssenKrupp disclosed in December 2018 that upon learning of the bribery allegations it suspended its business relationship with the then Israel representative, and introduced stricter screenings of its external representatives and reporting obligations. ThyssenKrupp also stated it decreased its commissions to mitigate the risk of bribery. Furthermore, an internal investigation conducted by the company did not find any evidence of bribery. ISS ESG remains vigilant of further developments in the investigations and the legal processes.		
Toyota Motor Corp.		ISIN JP3633400001
	SDG ALIGNMENT SDG 13: Climate Action; 13.2: Integrate climate change measures into national policies, strategies and planning	QUARTER Q4 2020
THEME Climate change regulation		LOCATION United States
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because a U.S. federal court of appeals' filing confirmed that associations representing automakers, of which Toyota Motor Corp. is a member, have withdrawn from legal proceedings that support a rollback of U.S. fuel-efficiency standards aimed at mitigating climate change. Considering that the industry groups have withdrawn from the proceedings, ISS ESG deems the company to no longer be involved in the controversy.		
Wells Fargo & Company		ISIN ARDEUT110434
	SDG ALIGNMENT N/A	QUARTER Q4 2017
THEME Business-to-consumer conduct, Consumer rights		LOCATION United States
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because the company is taking credible measures to address previous controversies relating to deceptive and fraudulent practices in the United States (U.S.). The company has made fundamental changes to ensure non-recurrence of misconduct, including a plan submitted to the U.S. Federal Reserve Board to further improve its compliance and operational risk management program. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.		


Westpac Banking Corp.		ISIN AU000000WBC1
	SDG ALIGNMENT SDG 16: Peace, justice and Strong Institutions; 16.1: Reduce all forms of violence and related death rates everywhere	QUARTER Q1 2020
THEME Children's rights, Human rights due diligence, Modern slavery		LOCATION Philippines
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because, in communication with ISS ESG in August 2021, Westpac stated that it is implementing remediation and preventive measures through a Response Plan. It has paid a penalty in 2020 with the Australian Transaction Reports and Analysis Centre (AUSTRAC) and also filed a Statement of Agreed Facts and Admissions with the Federal Court of Australia outlining its remediation measures. Westpac confirmed that there are no outstanding matters associated with the AUSTRAC. ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.		

Weyerhaeuser Company		ISIN US962166BV52
	SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	QUARTER Q2 2019
THEME Indigenous rights		LOCATION Canada
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. While concerns about the company's commitment to free, prior, and informed consent for prospective future logging in traditional territory continue to persist, there is no active logging in the Grassy Narrows forest land and a logging ban ordered by the government in the area until April 2024 remains in place. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.		


WTK Holdings Bhd.		ISIN MYL42430O001
	SDG ALIGNMENT SDG 11: Sustainable Cities and Communities; 11.4: Protect and safeguard the world's cultural and natural heritage SDG 16: Peace, justice and Strong Institutions; 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels	QUARTER Q3 2018
THEME		LOCATION

Human rights due diligence, Indigenous rights	Papua New Guinea
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because no new allegations have arisen relating to the violation of indigenous rights at WTK Holdings Bhd.'s oil palm plantations in Papua New Guinea. Thus, ISS ESG assesses that this controversy is no longer current, leading to no further need for engagement.</p>	

Wynn Resorts, Limited		ISIN US9831341071
	<p>SDG ALIGNMENT SDG 5: Gender Equality; 5.1: End all forms of discrimination against all women and girls, SDG 5: Gender Equality; 5.2: Eliminate all forms of violence against all women and girls SDG 8: Decent Work and Economic Growth; 8.8: Protect labour rights and promote safe and secure working environments for all workers SDG 10: Reduced Inequalities; 10.3: Equal opportunities of outcome</p>	QUARTER Q2 2018
<p>THEME Gender discrimination (workplace), Workplace discrimination</p>		<p>LOCATION United States</p>
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because as of 2021, the law firm hired by the Massachusetts Gaming Commission (MGC) to monitor the compliance of Wynn Resorts, stated that the company has taken credible remediation steps to ensure a safe and respectful culture.</p>		

Zhejiang Huayou Cobalt Co., Ltd.		ISIN CNE100001VW3
	<p>SDG ALIGNMENT SDG 4: Education; 4.1: Ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour</p>	QUARTER Q1 2021
<p>THEME Living wage, Modern slavery, Workplace health and safety</p>		<p>LOCATIONS Congo (Democratic Republic)</p>
<p>MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research assessment was upgraded. This change occurred because of measures the company has taken to address child labour concerns in its supply chains; these supply chain concerns had been the main such controversy. These measures include the company announcing in late 2020 that it stopped sourcing cobalt from individuals and from the Kasulo</p>		

and Kamilombe mining sites – which were the main subject of stakeholder allegations – until the industry establishes criteria for responsible cobalt sourcing.

Zhen Ding Technology Holding Ltd.		ISIN KYG989221000
	SDG ALIGNMENT SDG 8: Decent Work and Economic Growth; 8.7: Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour	QUARTER Q4 2020
THEME Forced labour, Human rights due diligence, Modern slavery		LOCATION China
MOTIVATION FOR CLOSING ENGAGEMENT ISS ESG has closed this engagement as the underlying Norm-Based Research (NBR) assessment was upgraded. This change occurred in part because the company shared with ISS ESG's NBR team copies of audit reports by the industry association Responsible Business Alliance which visited two facilities of Avary Holding (Shenzhen) Co., Ltd., a subsidiary of Zhen Ding Technology Holding Ltd. (ZDT), in the summer of 2020 and found no indications of forced labour. Also, in communication with ISS ESG in March 2021, ZDT denied the allegations of its participation in the labour transfers, stating that all of Avary's employees have been recruited voluntarily and compensated in compliance with relevant laws.		

COMPANIES UNRESPONSIVE TO LONG-STANDING CONTROVERSIES

Separately from the engagements conducted during 2021, the following section identifies companies that continue to be involved in long-standing controversies and where progress is yet to be seen in Norm-Based Engagement initiated prior to 2021. 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 on the basis of companies which have – in more than one engagement cycle – been either unresponsive or where responses have been deemed 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 milestones for the objectives 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 communication with the company conducted under Norm-Based Research.

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.³

Adani Enterprises Limited			ISIN INE423A01024
ENGAGEMENT CYCLES Q1 2017 Q1 2019	ENGAGEMENT STATUS Suspended	TOPIC Alleged failure to mitigate climate change impacts and to assess environmental impact in Queensland, Australia	
<p>ENGAGEMENT STATUS SUMMARY</p> <p>On behalf of clients, ISS ESG has attempted to engage with Adani Enterprises in Q1 2017 and Q1 2019, however, the company has failed to respond to ISS ESG’s investor enquiries despite repeated reminders and escalations. The engagement has been suspended since April 2020.</p>			

CNOOC Limited			ISIN HK0883013259
ENGAGEMENT CYCLES Q2 2013 Q2 2016	ENGAGEMENT STATUS Suspended	TOPIC Alleged failure to address environmental impacts associated with oil sands project of Syncrude consortium in Alberta, Canada	

³ 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”.

ENGAGEMENT STATUS SUMMARY

In August 2013, the company provided a poor quality response to the Q2 2013 investor enquiry, referring to its sustainability policies and CSR reports and statements which did not detail any updates on the Syncrude oil sands project. In June 2016, the company provided another poor quality response to the Q2 2016 investor enquiry, and did not provide an update on the engagement questions posed nor provide information on the management of the oil sands project. The engagement has been suspended since January 2019.

Hon Hai Precision Industry Co., Ltd.

ISIN
US4380902019

ENGAGEMENT CYCLES	ENGAGEMENT STATUS	TOPIC
Q1 2020 Q4 2020	Suspended	Alleged failure to respect the right to just and favourable conditions of work in China

ENGAGEMENT STATUS SUMMARY

After escalating the Q1 2020 investor enquiry to Hon Hai's Chairman and President, ISS ESG suspended the engagement due to new developments and to launch a new engagement cycle that also includes the related allegation of forced labour in the Xinjiang Uyghur Autonomous Region, China. In September 2020, the company provided an adequate response to the Q1 2020 investor enquiry and outlined steps to address allegations, such as its establishment of an audit team, grievance channels and policies. Nevertheless, Hon Hai has failed to respond to ISS ESG's Q4 2020 investor enquiry despite repeated reminders and escalations. The engagement has been suspended since February 2022.

Tongling Nonferrous Metals Group Co., Ltd.

ISIN
CNE000000529

ENGAGEMENT CYCLES	ENGAGEMENT STATUS	TOPIC
Q4 2013 Q2 2015 Q2 2019	Suspended	Alleged failure to prevent pollution in China

ENGAGEMENT STATUS SUMMARY

On behalf of investors, ISS ESG attempted to engage with Tongling Nonferrous Metals Group Co., Ltd. in Q4 2013 and Q2 2019, however, the company has failed to respond to ISS ESG's investor enquiries despite repeated reminders and escalations. The Q2 2019 engagement enquiry also concerned alleged failure to respect indigenous rights in Peru. The engagement has been suspended since April 2020.

Volcan Compania Minera S.A.A.

ISIN
PEP648014202

ENGAGEMENT CYCLES	ENGAGEMENT STATUS	TOPIC
Q2 2012 Q3 2014 Q2 2016 Q3 2018	Suspended	Alleged failure to prevent water pollution in Peru

ENGAGEMENT STATUS SUMMARY

On behalf of clients, ISS ESG attempted to engage with Volcan in Q2 2012 and Q3 2014, however, the company failed to respond to ISS ESG's investor enquiries despite repeated reminders and escalations. Nevertheless, in June 2016, ISS ESG facilitated an engagement meeting with the company, on behalf of investors, and Volcan briefly described the wider context of its operations in Cerro de Pasco and invited further questions in writing. In October 2017, Volcan responded to follow-up questions and requested a postponement of dialogue until further notice due to an announcement by Glencore Plc of potentially acquiring a controlling stake in the company. Volcan suggested resuming contact in the first quarter of 2018. Volcan has since failed to respond to the Q3 2018 investor enquiry despite repeated reminders and escalations. The engagement has been suspended since September 2019.

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