BE FRANK

Engagement 360

2026 Q2 Report



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This report summarizes the shareholder engagement activities that Stewardship Services performed on behalf of BeFrank between April and June 2026. If there is no specific reference to date in graphs and tables, the data is presented as per end of the reporting period. Due to periodic quality reviews throughout the year, small discrepancies between cumulative quarter and annual statistics may occur. The report has been produced in August 2026 and uses data for the quarter ending 30 June 2026. Version 1 was disseminated on 14 August 2026. Use of and access to this information is limited to clients of Stewardship Services and is subject to applicable legal terms and conditions.

Stewardship Approach

This report summarizes the shareholder engagement activities that Stewardship Services performed on behalf of BeFrank.

Engagement 360 is a stewardship offering that promotes and protects the world's leading asset owners' and managers' long-term shareholder values through consistent engagement outcomes. Engagement 360 addresses ESG risks and strives to create positive social and environmental outcomes.

STRATEGY AND RISK promotes and protects long-term value by flagging high- and severe- risk companies to proactively engage unmanaged and financially material ESG issues. The focus is on companies with unmanaged ESG risk greater than 30 as identified by Morningstar Sustainalytics' ESG Risk Ratings.

INCIDENT engagements address companies that severely or systematically violate international standards, such as the UN Global Compact and OECD Guidelines for Multinationals to ensure that investors are managing associated reputation risk. This engagement aims not only to verify how a company addresses the incident but also to effectuate change in the company's policies and/or processes to ensure proper policies and programmes are in place to avoid future reoccurrences and improve its ESG disclosure. Companies flagged as Watchlist or Non-Compliant as identified by Morningstar Sustainalytics' Global Standards Screening research are targeted for this engagement.

THEMES are SDG-aligned proactive engagements that enable investors to align their interests in addressing specific systemic issues across the ESG spectrum. Thematic engagement's philosophy centers around systematic change, collaboration, root causes and best practice sharing at its core. The purpose of this engagement is to influence companies to proactively manage specific ESG risks and capitalize on opportunities.



Quarter in Review

We are pleased to report on the activities and outcomes of Engagement 360 in Q2 2026, a quarter characterized by increasing complexity in the operating environment and a continued shift from policy development toward implementation and measurable outcomes. Across engagements, increasing attention was paid to how geopolitical, technological and regulatory developments are reshaping corporate risk management and stewardship priorities. Stewardship efforts also placed greater emphasis on escalation strategies to re-engage issuers and advance dialogues where responsiveness or progress had stalled, reflecting the importance of maintaining momentum on engagements. Engagement activity was further supported by in-person initiatives, including a circularity-focused site visit with automotive manufacturers in Germany reinforcing the value of direct dialogue in informing stewardship perspectives and driving progress. Two themes emerged consistently throughout the quarter: Human Rights Across Global Supply Chains and Transitioning from Commitments to Implementation.

Human Rights and Global Uncertainty

The second quarter saw growing attention on human rights-related risks arising from increasingly complex and interconnected global supply chains. At our May Copenhagen engagement event with Ørsted, we sought to highlight positive practice while discussing with investors the challenges still faced by many companies on effectively addressing these issues. More broadly our engagements focused on labour rights, Indigenous peoples' rights, responsible sourcing practices and the role of due diligence in identifying risks beyond a company's direct operations. Arctic-linked supply chains emerged as a key area of focus, reflecting growing expectations around Indigenous rights, supply chain due diligence and corporate accountability. At the same time, broader geopolitical developments, including tensions in the Middle East, highlighted the importance of supply chain resilience as energy price volatility, logistics disruptions and shifting trade dynamics continued to test corporate preparedness and risk management practices. AI also emerged as a tool for expanding risk identification across geographies and sources for investors, although limitations relating to context, materiality and data availability. These dynamics reinforce that effective stewardship continues to depend on direct engagement with companies and stakeholders to validate and contextualize insights.

Transitioning from Commitments to Implementation

Across Strategy and Risk engagements, companies demonstrated increasing maturity in embedding sustainability considerations into governance frameworks, business strategy and operational decision-making. Progress was evident in stronger governance structures, clearer allocation of responsibilities and enhanced performance tracking, with several companies demonstrating more systematic approaches to sustainability risk management. However, governance remains an important area of focus.

Board oversight and accountability mechanisms continue to improve; however, limitations in transparency, particularly around performance metrics, incentive structures and the measurement of outcomes can still constrain a full assessment of effectiveness. As a result, engagements increasingly focused on how companies translate commitments into measurable action, reflecting a broader shift from assessing policies and targets toward evaluating implementation and real-world outcomes, something also in focus as part of our engagement webinar in June focused specifically on Setting and Measuring Meaningful Human Rights Metrics, experts highlighted the importance of shifting toward people-centered, outcome-oriented indicators that better capture real-world impacts.

Environmental engagements reflected both progress and ongoing challenges. Biodiversity and natural capital discussions during the AGM season emphasized the need to improve the quality and quantification of disclosures, as reporting remains largely qualitative despite increasing alignment with emerging standards. In climate-related engagements, companies advanced operational emissions reductions, particularly across scopes 1 and 2, supported by efficiency measures and renewable energy adoption. However, progress remains uneven, with persistent gaps in scope 3 emissions, third-party assurance, and transparency around low-carbon capital allocation. Circular economy engagements highlighted a shift toward implementation, with discussions focused on execution challenges, capital allocation, and the role of circularity in strengthening supply chain resilience.

Looking Ahead

Stewardship efforts will increasingly focus on execution: assessing how companies translate commitments into measurable outcomes, strengthen governance frameworks and manage interconnected risks across climate, nature and social dimensions. Particular attention will be paid to governance effectiveness, accountability mechanisms and the alignment of remuneration structures with long-term sustainability objectives.

In parallel, engagement will deepen on the role of emerging technologies, particularly AI, with a focus on governance, data quality, workforce impacts and responsible deployment.

Across all services, the emphasis remains on strengthening accountability, improving disclosure quality and supporting companies in navigating an increasingly complex and interconnected risk environment.

Stewardship Overview



545
engagements as of 30 June 2026

3
new engagements

Diversified Metals
is the most engaged industry

United States
Highest number of engagements in a single market

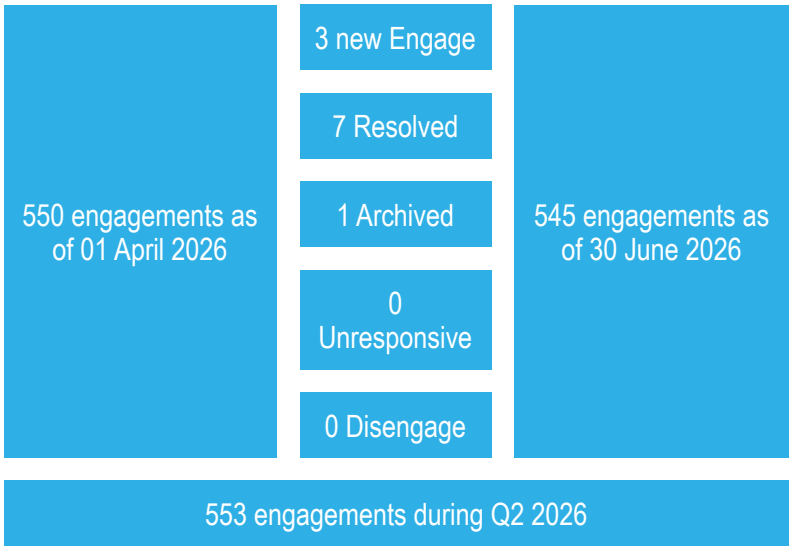
Climate Change - Transition Risk and Disclosure
are the most engaged topics

SDG 12 Responsible Consumption and Production
62% linked to engagement objectives

Engagement Status

When we open an engagement, the status is Engage. We will then pursue engagement until we change status to:

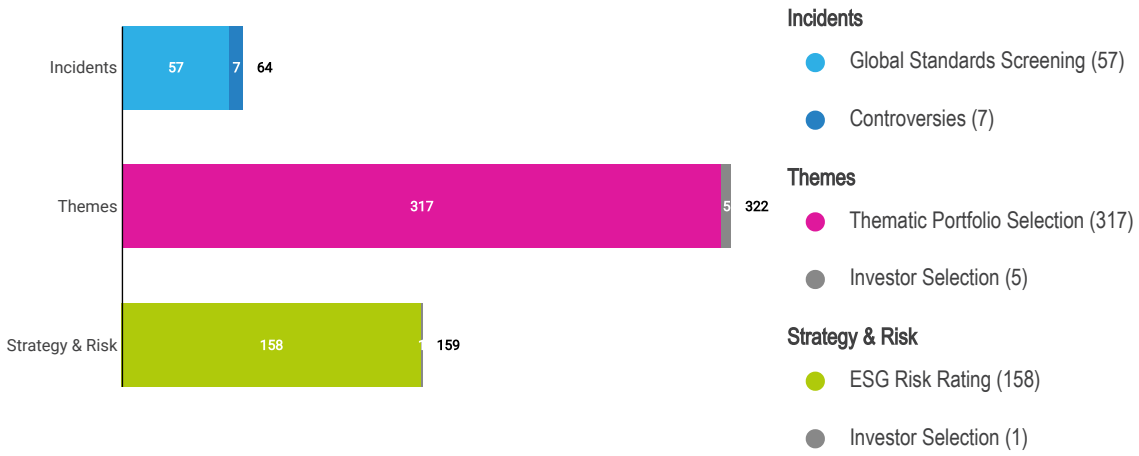
Resolved	The company has achieved the engagement objective.
Archived	Engagement is concluded, the engagement objective has not been achieved.
Unresponsive	Unresponsive is the final step in the escalation for companies not responding to our engagement. At this final step, we have exhausted all other engagement tools.
Disengage	Engagement is deemed unlikely to succeed.



On a regular basis, universes are rebalanced and issuers might therefore be removed from our data set. Corporate changes can also affect case status. In such circumstances, opening and closing engagement counts will not match. Impacted companies may or may not overlap with investor holdings.

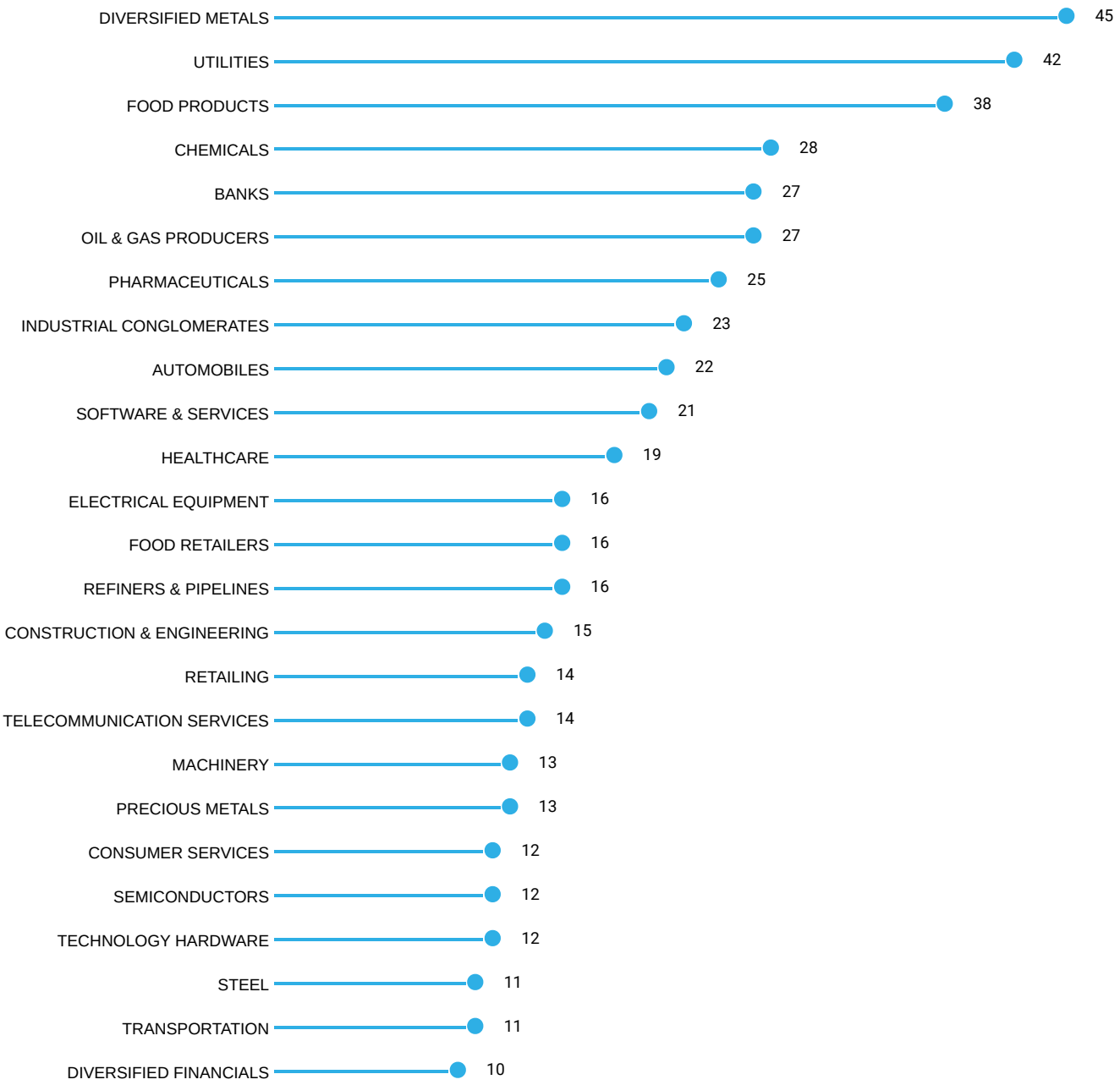
Trigger for Engagement

Trigger for Engagement identifies if research or investor interest initiated the engagement. Research options are Global Standards Screening, Controversies and ESG Risk Rating. Investor client options are Thematic Portfolio Selection and Investor Selection.

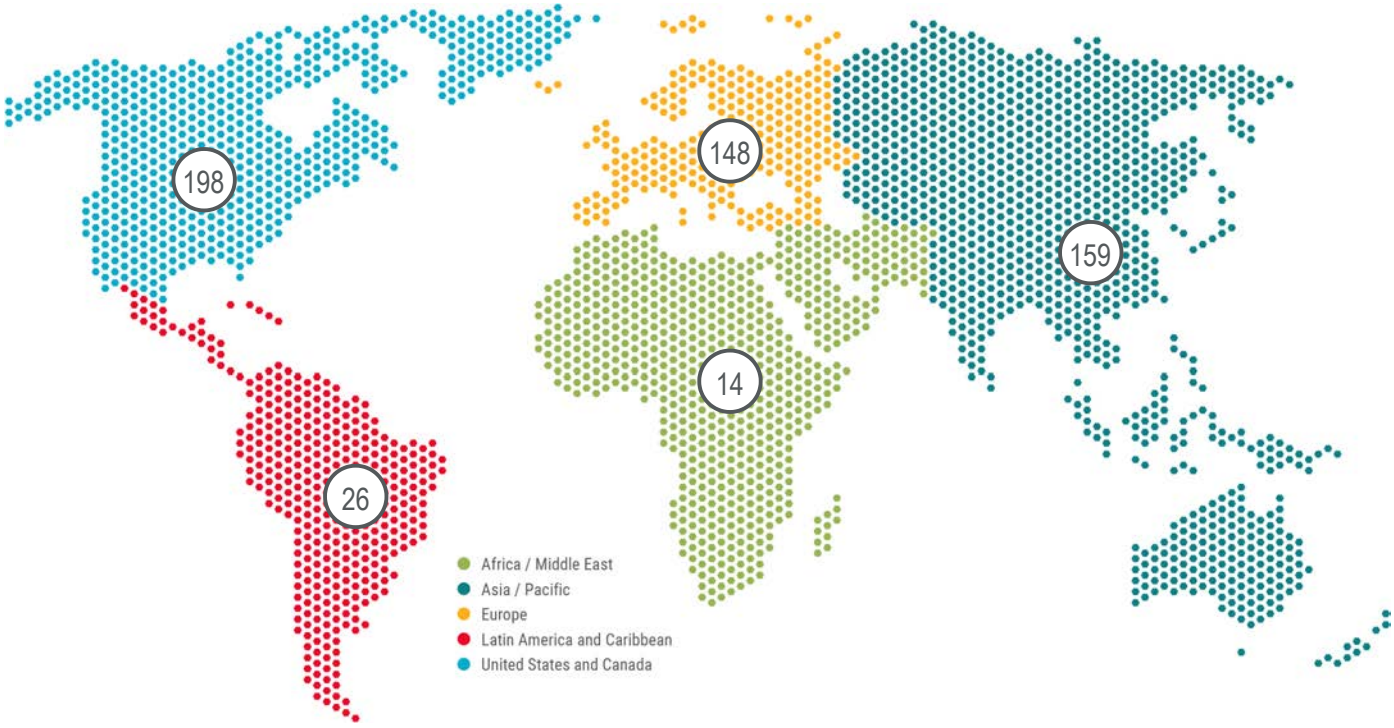


Industry Distribution

(Industries with a minimum of 10 engagements)



Engagements by Headquarter Location



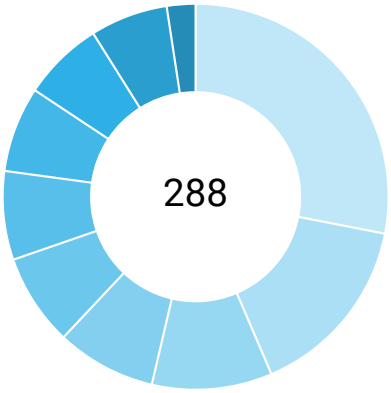


Engagement Topics

At the end of the reporting period, our engagements addressed a number of topics across the environmental, social and governance pillars.

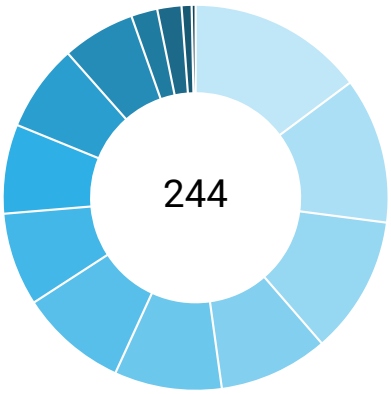
Environmental

- CLIMATE CHANGE - TRANSITION RISK (211)
- WASTE MANAGEMENT (75)
- NATURAL RESOURCE USE (57)
- CIRCULAR ECONOMY (53)
- DEFORESTATION (48)
- WATER SECURITY (116)
- WATER QUALITY (62)
- LAND POLLUTION AND SPILLS (55)
- BIODIVERSITY (50)
- AIR POLLUTANT EMISSIONS (17)



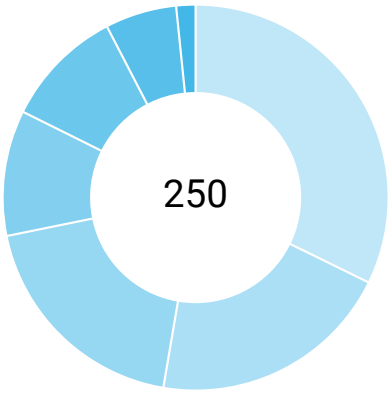
Social

- JUST TRANSITION (86)
- HUMAN CAPITAL (67)
- INDIGENOUS PEOPLE (52)
- COMMUNITY RELATIONS (45)
- CHILD LABOUR (42)
- LABOUR RIGHTS (12)
- MARKETING PRACTICES (4)
- HUMAN RIGHTS (71)
- DIVERSITY, EQUITY AND INCLUSION (DEI) (53)
- PRODUCT QUALITY AND SAFETY (52)
- FORCED LABOUR (43)
- OCCUPATIONAL HEALTH AND SAFETY (35)
- DATA PRIVACY AND SECURITY (11)
- HIGH-RISK TERRITORIES (1)



Governance

- DISCLOSURE (198)
- BOARD COMPOSITION (117)
- SHAREHOLDERS RIGHTS (61)
- COMPETITION (9)
- ESG GOVERNANCE (125)
- ACCOUNTING AND TAXATION (64)
- BUSINESS ETHICS, BRIBERY AND CORRUPTION (36)



Note: Each engagement case may address multiple ESG topics. The numbers in parentheses indicate how many engagements include that specific topic. The total in the chart reflects the count of engagements with an Environmental, Social, or Governance focus. While a single engagement may span multiple ESG pillars, it is counted only once in the total. However, there is no limit to the number of topics an engagement can cover, so the topic counts will not sum to the total per pillar.

Sustainable Development Goals — Mapping Engagements

All engagements are mapped to the 17 UN Sustainable Development Goals (SDGs). The mapping is done by Stewardship Services and refers to the focus and objective(s) of the engagement.

1 No Poverty	8%	10 Reduced Inequality	10%
2 Zero Hunger	16%	11 Sustainable Cities and Communities	8%
3 Good Health and Well-Being	32%	12 Responsible Consumption & Production	62%
4 Quality Education	8%	13 Climate Action	44%
5 Gender Equality	9%	14 Life Below Water	8%
6 Clean Water and Sanitation	11%	15 Life on Land	11%
7 Affordable and Clean Energy	20%	16 Peace & Justice, Strong Institutions	30%
8 Decent Work and Economic Growth	38%	17 Partnerships to Achieve the Goal	3%
9 Industry, Innovation & Infrastructure	38%		

Case Study: Coca-Cola FEMSA SAB de CV (KOF)

Human Capital Management Stewardship Programme | Engagement Since: December 2024



Industry: **Food Products**

Base Location: **Mexico**

KOF is the largest Coca-Cola bottler in the world, with a workforce that exceeds 100,000 employees. Engagement will probe if the company's employee value proposition is dynamic enough to continue competing in an evolving South/Central American market.

Progress: **Standard** | Response: **Good** | Latest Milestone: 1

Engagement Update

Our latest engagement with KOF was in May 2026. As with prior engagements, the company responded positively to our recommendations and offered useful insight into current practices and evolving strategies. KOF's 2025 annual report showed a 38% decrease in the Lost Time Injury Rate. On our call, the company attributed this success to the consolidation of its occupational health and safety framework and the strengthening of training, standards, procedures, and certifications across operations.

Focus Area

In consideration of KOF's large workforce size, our engagement intends to understand how the company will continue improving its frontline employee value proposition to defend its market share in the face of growing competition in South/Central America. Another question is how the company plans to utilize digitalization and AI to capture workforce efficiency and optimize its vast operation. Being a labour-intensive company, our engagement further seeks to understand how KOF manages occupational health and safety (OHS) risks, and what targets are set to support these.

Engagement Outcomes

The company's 2025 annual report was the first IFRS S1 and S2 aligned report. In our call the company described this as a milestone and noted that this positioned them ahead of many of their peers on the Mexican Stock Exchange. It is evidence of disclosure and governance advancement and provides a clearer insight into how the company integrates sustainability risk into decision-making. To complete this report, the company created a task force that met weekly and reported directly to the Sustainability Committee and Audit Committee.

Insights & Outlook

To complete the IFRS aligned report, KOF carried out a double materiality assessment which served as foundation for disclosures and provided deep analysis of the most material topics. One of these topics is OHS, which the company continues to invest in. In 2025, the company recorded seven fatalities, all road-related. KOF's target is to become a zero fatalities company by 2035. During our dialogue the company informed us that it had purchased two new telemetry control towers to improve road safety. We expect KOF to advance within our framework after its next disclosure cycle.

Engagement Results



174
meetings

2,137
emails and phone calls exchanged

7
engagements Resolved

55
Milestones achieved

206
Positive Developments

34%
of engagements with Excellent or Good Response

20%
of engagements with Excellent or Good Progress

Engagement Progress

Progress reflects the pace and scope of changes towards the engagement objective that the company is making, assessed on a five-point scale.

Excellent	The company has adopted a proactive approach and addressed the issues related to the change objective.
Good	The company has taken sufficient measures to address the issues related to the change objective.
Standard	The company has undertaken a number of measures to address the issues related to the change objective.
Poor	The company has indicated willingness to addressing the issues related to the change objective, but no measures have been taken yet.
None	The company has not made any progress against the engagement objective.



1% (7)	Excellent
19% (102)	Good
67% (359)	Standard
11% (59)	Poor
1% (8)	None

Engagement Response

Response reflects the company's willingness to engagement dialogue with investors, assessed on a five-point scale.

Excellent	The company is proactive in communicating around the issues related to the change objective.
Good	The company addresses all the issues related to the change objective.
Standard	The company provides responses to some of the issues related to the change objective.
Poor	The company has initially responded but not properly addressed the issues related to the change objective and is unwilling to engage further with us.
None	The company has not responded to the inquiries.



6% (34)	Excellent
28% (150)	Good
41% (222)	Standard
18% (97)	Poor
6% (32)	None

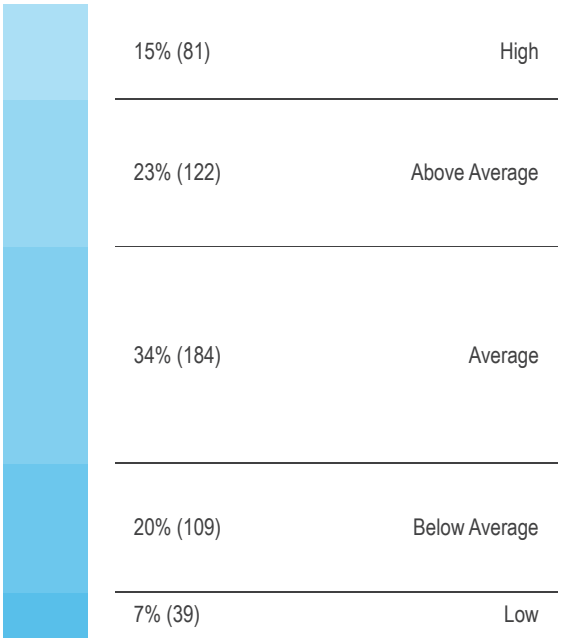
Engagement Performance

Performance describes the combined company Progress and Response.

Engagement Performance Assessment Update

We have five tiers to offer a nuanced understanding, the tiers are: Low, Below Average, Average, Above Average, and High.

The Progress and Response matrix below is used to determine performance.



Progress and Response Matrix

RESPONSE

PROGRESS

	EXCELLENT	GOOD	STANDARD	POOR	NONE
EXCELLENT	High	High	Above Average	Average	Average
GOOD	High	High	Above Average	Average	Average
STANDARD	Above Average	Above Average	Average	Below Average	Below Average
POOR	Average	Average	Below Average	Low	Low
NONE	Average	Average	Below Average	Low	Low

Engagement Milestones

Milestones are our five-stage tracking of progress in achieving the engagement objective.

55 Milestones achieved in Q2 2026

Milestones Framework

Resolved	Case successfully closed.
Milestone 5	Change objective is considered fulfilled.
Milestone 4	Implementation of strategy has advanced meaningfully, and related issuer disclosure maturing.
Milestone 3	Strategy is well formed and has moved into early stages of implementation.
Milestone 2	Issuer establishes a strategy to address the issue.
Milestone 1	Acknowledge of issue(s) and commitment to mitigation.

YTD Highest Milestone Achieved (Resolved)

8	Milestone 5
0	Milestone 4

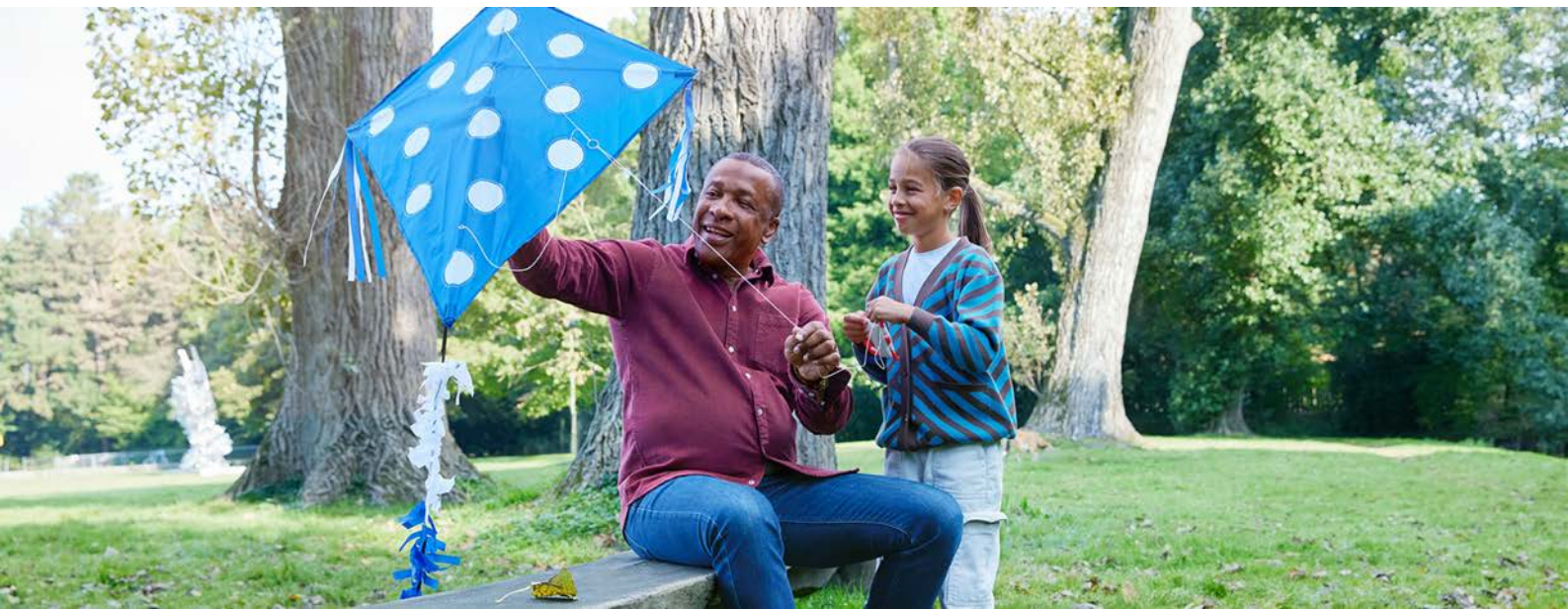
Note: Cumulative year to date resolved cases.

Highest Milestone Achieved (Engage)



6	Milestone 5
64	Milestone 4
161	Milestone 3
152	Milestone 2
117	Milestone 1
45	No Milestones

Note: Milestone distribution of ongoing Engage cases at the end of the reporting period.



Engagements Resolved

COMPANY	COUNTRY	ISSUE	FOCUS AREA	RELATED COMPANY	QUARTER
BIM Birlesik Magazalar AS	Turkey	Focus on Corporate Governance	Strategy & Risk	None	Q2
Eiffage SA	France	Focus on E&S Impact of Products and Services	Strategy & Risk	None	Q2
Etihad Etisalat Co.	Saudi Arabia	Focus on Corporate Governance and Human Capital	Strategy & Risk	None	Q2
Grupo México S.A.B. de C.V.	Mexico	Focus on Emissions, Effluents and Waste and Community Relations	Strategy & Risk	None	Q2
Sun Pharmaceutical Industries Ltd.	India	Focus on ESG Disclosure	Strategy & Risk	None	Q2
The People's Insurance Co. (Group) of China Ltd.	China	Focus on Product Governance	Strategy & Risk	None	Q2
Wells Fargo & Co.	United States	Business Ethics	Incidents	None	Q2

Resolved Q2 - Wells Fargo & Co.

Engagement Since: 30 May 2019



INDUSTRY:
Banks

COUNTRY:
United States

GLOBAL STANDARDS SCREENING STATUS:
Compliant

INCIDENT LOCATION:
United States

ISSUE:
Business Ethics

Between 2002 and 2016, Wells Fargo engaged in unlawful sales practices, including creating around 3.5 million customer accounts without their knowledge to inflate internal cross-selling figures and meet sales targets.

CHANGE OBJECTIVE

Wells Fargo should ensure that it implements adequate risk management processes and internal controls meant to reduce compliance breaches, and regulatory action, and disclose the results where appropriate.

Engagement Outcomes

- Wells Fargo undertook extensive remediation validated by regulators, with consent orders resolved and the Federal Reserve lifting its asset cap, allowing the bank to resume normal growth.
- It eliminated sales targets, dismissed employees linked to misconduct, and compensated affected customers, while reforming sales practices and incentives.
- The company strengthened governance through new senior appointments, enhanced risk and compliance functions and significant board and management renewal.
- It enhanced oversight frameworks, reinforcing the three lines of defense and undergoing independent external and regulatory verification of controls.

Conclusion: Since Wells Fargo has implemented robust risk management processes and internal controls, Stewardship Services decided to resolve this engagement.

Low Performance Engagements

When a case is added to the Low Performance list, a 24-month process of specific engagement using a wide range of engagement tools e.g. collaborative investors letters or letters to the company's board, will take place. After two years, the case will be reviewed and a Disengage status can be selected to reflect all other engagement options have been ineffective.

For each Low Performance case, there is a **Low Performance Time Tracker** which illustrates the time elapsed.

COMPANY	COUNTRY	ISSUE	FOCUS AREA	ESCALATION ACTIVITIES	TIME TRACKER
					One piece equals three months.
Al Rajhi Bank	Saudi Arabia	Sustainability and Good Governance	Themes		0-3
Alphabet, Inc.	United States	Anti-Competitive Practices	Incidents		0-3
Meituan	China	Sustainability and Good Governance	Themes	Director Letter	0-3
Meta Platforms, Inc.	United States	Social Impact - Products	Incidents		0-3
Pegasystems, Inc.	United States	Business Ethics	Incidents		0-3
Shimizu Corp.	Japan	Focus on Business Ethics	Strategy & Risk		0-3
VINCI SA	France	Net Zero Transition	Themes	Director Letter	0-3
Alibaba Group Holding Ltd.	China	Sustainability and Good Governance	Themes	Director Letter	3-6
Goldwind Science & Technology Co., Ltd.	China	Human Rights and Transition	Themes	Director Letter	3-6
Kikkoman Corp.	Japan	Focus on Product Governance	Strategy & Risk		3-6

COMPANY	COUNTRY	ISSUE	FOCUS AREA	ESCALATION ACTIVITIES	TIME TRACKER
					One piece equals three months.
Mattel, Inc.	United States	Quality and Safety - Human Rights	Incidents	Director Letter	3-6
SABIC Agri-Nutrients Co.	Saudi Arabia	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Director Letter	3-6
Shanghai Electric Group Co., Ltd.	China	Human Rights and Transition	Themes	Director Letter	3-6
Südzucker AG	Germany	Focus on Carbon and Resource Use	Strategy & Risk	Director Letter	3-6
Sunrun, Inc.	United States	Human Rights and Transition	Themes	Director Letter	3-6
Tencent Holdings Ltd.	China	Involvement With Entities Violating Human Rights	Incidents	Director Letter	3-6
The Middleby Corp.	United States	Focus on Carbon and E&S Impact of Products and Services	Strategy & Risk	Director Letter	3-6
Alphabet, Inc.	United States	Net Zero Transition	Themes	Director Letter	6-9
Amazon.com, Inc.	United States	Freedom of Association	Incidents	Director Letter	6-9
Berkshire Hathaway, Inc.	United States	Net Zero Transition	Themes	Director Letter	6-9
Blue Owl Capital, Inc.	United States	Focus on Product Governance	Strategy & Risk		6-9
Canon, Inc.	Japan	Sustainability and Good Governance	Themes		6-9
Glencore Plc	Switzerland	Net Zero Transition	Themes		6-9

COMPANY	COUNTRY	ISSUE	FOCUS AREA	ESCALATION ACTIVITIES	TIME TRACKER
					One piece equals three months.
Reliance Industries Ltd.	India	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Director Letter	6-9
Steel Dynamics, Inc.	United States	Net Zero Transition	Themes	Director Letter	6-9
Jiangxi Copper Co., Ltd.	China	Human Rights and Transition	Themes	Director Letter	9-12
Marathon Petroleum Corp.	United States	Net Zero Transition	Themes	Director Letter	9-12
Encompass Health Corp.	United States	Focus on Product Governance and Emissions, Effluents and Waste	Strategy & Risk	Director Letter	12-15
The Walt Disney Co.	United States	Human Capital Management	Themes	Director Letter	12-15
Amazon.com, Inc.	United States	Net Zero Transition	Themes	Director Letter	15-18
HF Sinclair Corp.	United States	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Director Letter	15-18
Yunnan Baiyao Group Co., Ltd.	China	Focus on Product Governance	Strategy & Risk	Director Letter, Investor Letter, Voting Recommendations	15-18
Zhangzhou Pientzehuang Pharmaceutical Co., Ltd.	China	Focus on Risk Assessment and Corporate Governance	Strategy & Risk	Director Letter, Investor Letter, Voting Recommendations	15-18
Targa Resources Corp.	United States	Focus on Emissions, Effluents and Waste and Community Relations	Strategy & Risk	Director Letter, Investor Letter	21-24
Tata Steel Ltd.	India	Net Zero Transition	Themes	Director Letter, Investor Letter	21-24
Exxon Mobil Corp.	United States	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Director Letter	+ Above 24

COMPANY	COUNTRY	ISSUE	FOCUS AREA	ESCALATION ACTIVITIES	TIME TRACKER
					One piece equals three months.
Hindustan Petroleum Corp. Ltd.	India	Focus on Carbon and Community Relations	Strategy & Risk	Director Letter, Investor Letter	 + Above 24
Shanghai Fosun Pharmaceutical (Group) Co., Ltd.	China	Focus on Product Governance	Strategy & Risk	Director Letter, Voting Recommendations	 + Above 24
Starbucks Corp.	United States	Biodiversity and Natural Capital	Themes	Director Letter, Investor Letter	 + Above 24

Stewardship Services does not provide investment advice; the decision of investment or exclusion lies solely with investors. Stewardship Services provides insights, information, and services, and it remains the client's sole responsibility and decision to manage their portfolio. Stewardship Services' clients benefit from engagement activities, such as participating in company meetings, webinars, and roundtable events. Investor clients are also provided with insights and data stemming from those activities.

Engagement Status Updates

The following is an overview of all engagement status updates from 1 April to 30 June 2026.

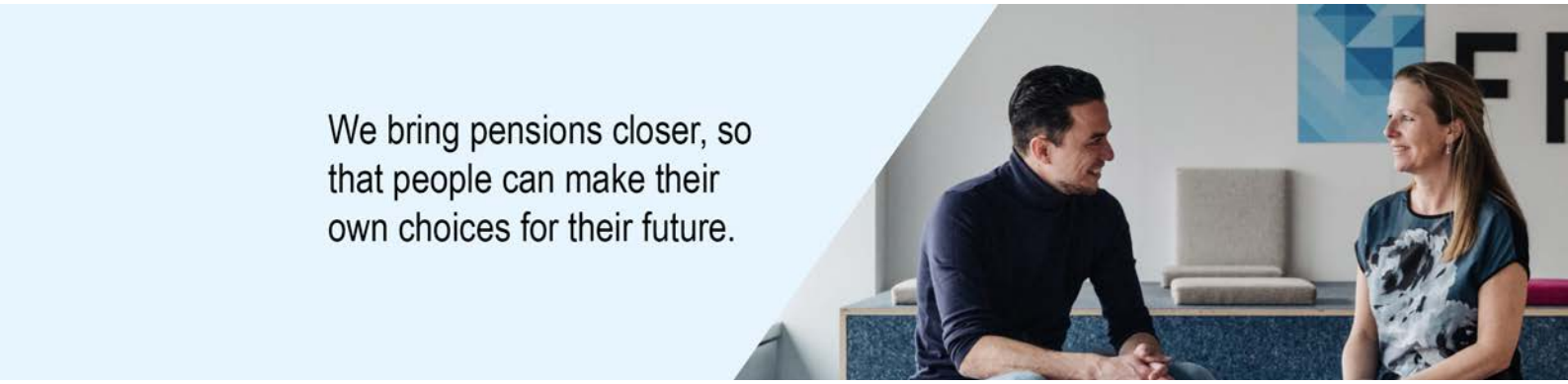
New Engage

COMPANY	COUNTRY	ISSUE	FOCUS AREA
Cosmo Energy Holdings Co., Ltd. ESG Risk Rating	Japan	Focus on Occupational Health and Safety	Strategy & Risk
NIDEC Corp. Global Standards Screening	Japan	Accounting and Taxation	Incidents
South Bow Corp. ESG Risk Rating	Canada	Focus on Emissions, Effluents and Waste and Community Relations	Strategy & Risk

New Archived

COMPANY	COUNTRY	ISSUE	FOCUS AREA	PREVIOUS STATUS	RELATED COMPANY
Energisa SA ESG Risk Rating	Brazil	Focus on Emissions, Effluents and Waste and Resource Use	Strategy & Risk	Engage	None

BeFrank Contact and Legal Notice



BeFrank has been active in the collective pension market since 2011 and was the first premium pension institution (PPI) in the Netherlands. BeFrank offers an online pension platform, clear communication and innovative services. It is part of the NN Group. Since April 2024, BeFrank has been certified as a B Corp.

Do you have questions?

You can always email us at klantenservice@befrank.nl or call us on +31 20 562 11 00. We are available on business days from 09.00 to 17.00 and are happy to help!

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About Stewardship Services and Contacts

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Engage List

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
3M Co. (United States, 2021)	Focus on Product Governance	Strategy & Risk	Good	Good	4	2021
3M Co. (United States, 2023)	Net Zero Transition	Themes	Standard	Standard	0	2023
A.P. Møller-Mærsk A/S (Denmark, 2023)	Net Zero Transition	Themes	Standard	Standard	2	2023
ABB Ltd. (Switzerland, 2025)	Human Rights and Transition	Themes	Good	Standard	3	2025
Abbott Laboratories (United States, 2024)	Human Capital Management	Themes	Standard	Poor	2	2024
AbbVie, Inc. (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Poor	1	2024
Acadia Healthcare Co., Inc. (United States, 2024)	Human Rights	Incidents	Standard	Poor	1	2024
Acadia Healthcare Co., Inc. (United States, 2025)	Focus on Product Governance and Access to Basic Services	Strategy & Risk	Standard	Poor	3	2025
Accor SA (France, 2024)	Human Capital Management	Themes	Standard	Poor	1	2024
ACWA Power Co. (Saudi Arabia, 2024)	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Good	Standard	4	2024
Adecco Group AG (Switzerland, 2024)	Human Capital Management	Themes	Good	Excellent	2	2024
Agricultural Bank of China Ltd. (China, 2021)	Focus on Business Ethics	Strategy & Risk	Standard	Standard	5	2021
AIA Group Ltd. (Hong Kong, 2024)	Sustainability and Good Governance	Themes	Good	Excellent	3	2024
Air Liquide SA (France, 2023)	Net Zero Transition	Themes	Standard	Good	2	2023
Air Products & Chemicals, Inc. (United States, 2023)	Net Zero Transition	Themes	Poor	Standard	2	2023
Airbnb, Inc. (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Standard	1	2024
Airtac International Group (Taiwan, 2021)	Focus on ESG Disclosure	Strategy & Risk	Good	Standard	4	2021
Aker BP ASA (Norway, 2020)	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Good	Excellent	3	2020
Al Rajhi Bank (Saudi Arabia, 2024)	Sustainability and Good Governance	Themes	Poor	Poor	1	2024
Alamos Gold, Inc. (Canada, 2024)	Focus on Emissions, Effluents and Waste and Resource Use	Strategy & Risk	Good	Good	4	2024

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Albemarle Corp. (United States, 2025)	Human Rights and Transition	Themes	Standard	Good	2	2025
Alcoa Corp. (United States, 2023)	Net Zero Transition	Themes	Standard	Standard	1	2023
Alibaba Group Holding Ltd. (China, 2024)	Sustainability and Good Governance	Themes	Poor	Poor	2	2024
Allianz SE (Germany, 2025)	Sustainability and Good Governance	Themes	Standard	Poor	3	2025
Alphabet, Inc. (United States, 2025)	Anti-Competitive Practices	Incidents	Poor	Poor	1	2025
Alphabet, Inc. (United States, 2023)	Net Zero Transition	Themes	Poor	Poor	2	2023
Alphabet, Inc. (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Poor	2	2024
AltaGas Ltd. (Canada, 2023)	Focus on Emissions, Effluents and Waste	Strategy & Risk	Standard	Poor	4	2023
Aluminum Corp. of China Ltd. (China, 2021)	Focus on Carbon Own Operations	Strategy & Risk	Standard	Standard	4	2021
Amazon.com, Inc. (United States, 2021)	Freedom of Association	Incidents	Poor	Poor	2	2021
Amazon.com, Inc. (United States, 2020)	Occupational Health and Safety	Incidents	Standard	Poor	3	2020
Amazon.com, Inc. (United States, 2024)	Forced Labour - Supply Chain	Incidents	Standard	Poor	3	2024
Amazon.com, Inc. (United States, 2023)	Net Zero Transition	Themes	Poor	Poor	1	2023
America Movil SAB de CV (Mexico, 2025)	Scaling Circular Economies	Themes	Standard	Standard	1	2025
American Express Co. (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Standard	2	2024
Amgen, Inc. (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Poor	2	2024
Anglo American Plc (United Kingdom, 2023)	Net Zero Transition	Themes	Standard	Standard	3	2023
Anglo American Plc (United Kingdom, 2025)	Human Rights and Transition	Themes	Good	Poor	3	2025
Anglogold Ashanti Plc (United States, 2025)	Human Rights and Transition	Themes	Standard	Good	3	2025
Anheuser-Busch InBev NV (Belgium, 2024)	Human Capital Management	Themes	Good	Good	0	2024
Antofagasta Plc (United Kingdom, 2025)	Human Rights and Transition	Themes	Standard	Good	3	2025
Apple, Inc. (United States, 2023)	Net Zero Transition	Themes	Poor	Standard	2	2023
Aptiv Plc (Switzerland, 2024)	Scaling Circular Economies	Themes	Standard	Standard	0	2024

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
ArcelorMittal SA (Luxembourg, 2015)	Occupational Health and Safety	Incidents	Good	Excellent	3	2015
ArcelorMittal SA (Luxembourg, 2021)	Focus on Occupational Health and Safety	Strategy & Risk	Good	Excellent	4	2021
ArcelorMittal SA (Luxembourg, 2023)	Net Zero Transition	Themes	Poor	Standard	2	2023
Archer-Daniels-Midland Co. (United States, 2022)	Focus on Land Use and Biodiversity Supply Chain	Strategy & Risk	Standard	Good	4	2022
Archer-Daniels-Midland Co. (United States, 2023)	Net Zero Transition	Themes	Standard	Standard	3	2023
Archer-Daniels-Midland Co. (United States, 2022)	Biodiversity and Natural Capital	Themes	Standard	Good	2	2022
Associated British Foods Plc (United Kingdom, 2023)	Focus on Product Governance	Strategy & Risk	Standard	Poor	3	2023
AstraZeneca PLC (United Kingdom, 2024)	Sustainability and Good Governance	Themes	Standard	Good	3	2024
AT&T, Inc. (United States, 2024)	Human Capital Management	Themes	Good	Good	3	2024
Atmos Energy Corp. (United States, 2021)	Focus on Product Governance	Strategy & Risk	Standard	Standard	3	2021
ATS Corp. (Canada, 2020)	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Standard	None	3	2020
AutoZone, Inc. (United States, 2024)	Scaling Circular Economies	Themes	Standard	Standard	0	2024
AXA SA (France, 2024)	Sustainability and Good Governance	Themes	Standard	Standard	3	2024
AXIA Energia SA (Brazil, 2020)	Controversial Project(s) - Human Rights Impacts	Incidents	Good	Standard	3	2020
AXIA Energia SA (Brazil, 2019)	Focus on Community Relations and Land Use and Biodiversity	Strategy & Risk	Good	Excellent	5	2019
Ayala Corp. (Philippines, 2025)	Focus on Occupational Health and Safety	Strategy & Risk	Standard	Standard	3	2025
Balfour Beatty Plc (United Kingdom, 2024)	Focus on Product Governance	Strategy & Risk	Standard	None	3	2024
Banco Bilbao Vizcaya Argentaria SA (Spain, 2024)	Sustainability and Good Governance	Themes	Standard	Excellent	3	2024
Banco Bradesco SA (Brazil, 2024)	Sustainability and Good Governance	Themes	None	Good	1	2024
Banco do Brasil SA (Brazil, 2022)	Biodiversity and Natural Capital	Themes	Standard	Good	1	2022
Banco Santander SA (Spain, 2024)	Sustainability and Good Governance	Themes	Standard	Standard	3	2024

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Bank of America Corp. (United States, 2022)	Biodiversity and Natural Capital	Themes	Standard	Good	0	2022
Bank of China Ltd. (China, 2021)	Focus on ESG Integration Financials	Strategy & Risk	Standard	Standard	3	2021
Bank of Shanghai Co., Ltd. (China, 2021)	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Good	Standard	4	2021
BASF SE (Germany, 2023)	Net Zero Transition	Themes	Standard	Good	2	2023
Bausch Health Cos., Inc. (Canada, 2020)	Focus on Product Governance	Strategy & Risk	Poor	Good	1	2020
Bayer AG (Germany, 2017)	Quality and Safety	Incidents	Standard	Good	5	2017
Bayerische Motoren Werke AG (Germany, 2024)	Scaling Circular Economies	Themes	Standard	Standard	1	2024
BellRing Brands, Inc. (United States, 2025)	Focus on E&S Impact of Products and Services	Strategy & Risk			2	2025
Berkshire Hathaway, Inc. (United States, 2023)	Net Zero Transition	Themes	Poor	Poor	0	2023
Best Buy Co., Inc. (United States, 2025)	Scaling Circular Economies	Themes	Standard	Standard	1	2025
Bharat Petroleum Corp. Ltd. (India, 2020)	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Standard	Standard	3	2020
BHP Group Ltd. (Australia, 2025)	Human Rights and Transition	Themes	Good	Good	3	2025
BHP Group Ltd. (Australia, 2023)	Net Zero Transition	Themes	Standard	Standard	2	2023
BKW AG (Switzerland, 2023)	Focus on Carbon Own Operations	Strategy & Risk	Standard	Good	3	2023
Bloom Energy Corp. (United States, 2025)	Human Rights and Transition	Themes	Standard	Poor	1	2025
Blue Owl Capital, Inc. (United States, 2024)	Focus on Product Governance	Strategy & Risk	Poor	Poor	4	2024
BNP Paribas SA (France, 2024)	Sustainability and Good Governance	Themes	Good	None	3	2024
Boliden AB (Sweden, 2023)	Net Zero Transition	Themes	Standard	Standard	3	2023
Bombardier, Inc. (Canada, 2023)	Focus on Product Governance	Strategy & Risk	Standard	Standard	4	2023
Bouygues SA (France, 2021)	Focus on E&S Impact of Products and Services and Community Relations	Strategy & Risk	Standard	Standard	3	2021

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Bouygues SA (France, 2023)	Net Zero Transition	Themes	Standard	Standard	2	2023
BP Plc (United Kingdom, 2022)	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Standard	Poor	4	2022
BP Plc (United Kingdom, 2023)	Net Zero Transition	Themes	Standard	Poor	1	2023
BRF SA (Brazil, 2022)	Biodiversity and Natural Capital	Themes	Good	Standard	2	2022
Bridgestone Corp. (Japan, 2024)	Scaling Circular Economies	Themes	Standard	Good	2	2024
Broadcom Inc. (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Poor	1	2024
Brookfield Corp. (Canada, 2024)	Sustainability and Good Governance	Themes	Standard	Poor	2	2024
BT Group Plc (United Kingdom, 2024)	Human Capital Management	Themes	Standard	Poor	2	2024
Bunge Global SA (United States, 2024)	Land Use and Biodiversity	Incidents	Good	Standard	4	2024
Bunge Global SA (United States, 2024)	Biodiversity and Natural Capital	Themes	Standard	Standard	2	2024
BYD Co., Ltd. (China, 2025)	Forced Labour	Incidents	Standard	Poor	1	2025
BYD Co., Ltd. (China, 2024)	Scaling Circular Economies	Themes	Standard	Standard	1	2024
Canon, Inc. (Japan, 2024)	Sustainability and Good Governance	Themes	Poor	Poor	0	2024
Capstone Copper Corp. (Canada, 2024)	Focus on Carbon and Community Relations	Strategy & Risk	Standard	None	3	2024
Cargill, Inc. (United States, 2017)	Land Use and Biodiversity	Incidents	Standard	Standard	3	2017
Cargill, Inc. (United States, 2022)	Biodiversity and Natural Capital	Themes	Standard	Poor	2	2022
Carnival Corp. Ltd. (United States, 2024)	Human Capital Management	Themes	Standard	Standard	2	2024
Carrefour SA (France, 2022)	Biodiversity and Natural Capital	Themes	Good	Good	3	2022
CECONOMY AG (Germany, 2025)	Scaling Circular Economies	Themes	Standard	Poor	1	2025
Celsius Holdings, Inc. (United States, 2026)	Focus on Product Governance	Strategy & Risk			1	2026
Cencora, Inc. (United States, 2023)	Consumer Interests - Human Rights	Incidents	Standard	Poor	2	2023
Cencosud SA (Chile, 2022)	Biodiversity and Natural Capital	Themes	Poor	Standard	0	2022
Centrica Plc (United Kingdom, 2025)	Human Rights and Transition	Themes	Standard	Good	3	2025
CF Industries Holdings, Inc. (United States, 2023)	Net Zero Transition	Themes	Poor	Standard	0	2023

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
China Hongqiao Group Ltd. (China, 2021)	Focus on Product Governance and Emissions, Effluents and Waste	Strategy & Risk	Standard	Good	3	2021
China Hongqiao Group Ltd. (China, 2023)	Net Zero Transition	Themes	Standard	Standard	1	2023
China Mengniu Dairy Co., Ltd. (Hong Kong, 2014)	Focus on Carbon and Resource Use	Strategy & Risk	Standard	None	4	2014
China Resources Gas Group Ltd. (Hong Kong, 2016)	Focus on Product Governance	Strategy & Risk	Standard	Poor	3	2016
Chord Energy Corp. (United States, 2025)	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk			0	2025
Chugai Pharmaceutical Co., Ltd. (Japan, 2024)	Sustainability and Good Governance	Themes	Standard	Standard	0	2024
CITIC Ltd. (China, 2021)	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Standard	Standard	3	2021
Citigroup, Inc. (United States, 2015)	Business Ethics	Incidents	Standard	Standard	3	2015
CK Infrastructure Holdings Ltd. (Hong Kong, 2021)	Focus on Carbon Own Operations	Strategy & Risk	Excellent	Excellent	4	2021
CMOC Group Ltd. (China, 2021)	Focus on Community Relations	Strategy & Risk	Good	Excellent	4	2021
CMS Energy Corp. (United States, 2023)	Net Zero Transition	Themes	Standard	Standard	1	2023
Coles Group Ltd. (Australia, 2024)	Biodiversity and Natural Capital	Themes	Standard	Standard	2	2024
Comfort Systems USA, Inc. (United States, 2025)	Focus on E&S Impact of Products and Services	Strategy & Risk	Standard	Poor	3	2025
Commonwealth Bank of Australia (Australia, 2024)	Sustainability and Good Governance	Themes	Standard	Good	4	2024
Compagnie Générale des Établissements Michelin SCA (France, 2024)	Scaling Circular Economies	Themes	Standard	Good	3	2024
Companhia de Saneamento Basico do Estado de Sao Paulo SABESP (Brazil, 2023)	Net Zero Transition	Themes	Good	Good	0	2023
Compass Group Plc (United Kingdom, 2024)	Human Capital Management	Themes	Standard	Standard	2	2024
Consolidated Edison, Inc. (United States, 2023)	Net Zero Transition	Themes	Standard	Standard	2	2023
Contemporary Amperex Technology Co., Ltd. (China, 2024)	Scaling Circular Economies	Themes	Standard	Standard	1	2024
Continental AG (Germany, 2024)	Scaling Circular Economies	Themes	Standard	Good	2	2024

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Corteva, Inc. (United States, 2022)	Biodiversity and Natural Capital	Themes	Standard	Standard	1	2022
Cosmo Energy Holdings Co., Ltd. (Japan, 2026)	Focus on Occupational Health and Safety	Strategy & Risk			2	2026
Costco Wholesale Corp. (United States, 2024)	Human Capital Management	Themes	Standard	Standard	1	2024
CPFL Energia SA (Brazil, 2026)	Focus on Product Governance	Strategy & Risk			0	2026
Crédit Agricole SA (France, 2022)	Biodiversity and Natural Capital	Themes	Good	Good	1	2022
CRH Plc (United States, 2023)	Net Zero Transition	Themes	Standard	Standard	3	2023
CSL Ltd. (Australia, 2024)	Sustainability and Good Governance	Themes	Standard	Good	1	2024
Currys Plc (United Kingdom, 2025)	Scaling Circular Economies	Themes	Standard	Good	1	2025
CVS Health Corp. (United States, 2025)	Anti-Competitive Practices	Incidents	Standard	Standard	1	2025
CVS Health Corp. (United States, 2025)	Consumer Interests - Human Rights	Incidents	Standard	Standard	2	2025
CVS Health Corp. (United States, 2024)	Human Capital Management	Themes	Good	Standard	2	2024
Daiichi Sankyo Co., Ltd. (Japan, 2024)	Sustainability and Good Governance	Themes	Standard	Poor	1	2024
Danone SA (France, 2022)	Biodiversity and Natural Capital	Themes	Good	Standard	2	2022
Dassault Systèmes SE (France, 2024)	Sustainability and Good Governance	Themes	Standard	Poor	3	2024
DBS Group Holdings Ltd. (Singapore, 2022)	Biodiversity and Natural Capital	Themes	Good	Good	1	2022
De'Longhi SpA (Italy, 2025)	Scaling Circular Economies	Themes	Standard	Standard	1	2025
Deere & Co. (United States, 2022)	Biodiversity and Natural Capital	Themes	Standard	Standard	0	2022
Dell Technologies, Inc. (United States, 2025)	Scaling Circular Economies	Themes	Standard	Poor	1	2025
DENSO Corp. (Japan, 2024)	Scaling Circular Economies	Themes	Standard	Standard	1	2024
Deutsche Bank AG (Germany, 2019)	Money Laundering	Incidents	Standard	Standard	4	2019
Deutsche Börse AG (Germany, 2024)	Sustainability and Good Governance	Themes	Standard	Excellent	3	2024
Deutsche Lufthansa AG (Germany, 2023)	Net Zero Transition	Themes	Poor	Standard	2	2023
Deutsche Post AG (Germany, 2024)	Human Capital Management	Themes	Standard	Standard	2	2024
Deutsche Telekom AG (Germany, 2024)	Human Capital Management	Themes	Standard	Standard	2	2024

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Dixon Technologies (India) Ltd. (India, 2025)	Scaling Circular Economies	Themes	Standard	Poor	0	2025
Dominion Energy, Inc. (United States, 2025)	Focus on Occupational Health and Safety and Emissions, Effluents and Waste	Strategy & Risk	Standard	Standard	4	2025
Doosan Enerbility Co., Ltd. (South Korea, 2022)	Focus on Carbon Products and Services	Strategy & Risk	Standard	Poor	3	2022
Dow, Inc. (United States, 2023)	Net Zero Transition	Themes	Poor	Standard	2	2023
DSM-Firmenich AG (Switzerland, 2025)	Biodiversity and Natural Capital	Themes	Good	Good	1	2025
DT Midstream, Inc. (United States, 2025)	Focus on Carbon and Community Relations	Strategy & Risk	Standard	None	0	2025
E.ON SE (Germany, 2025)	Human Rights and Transition	Themes	Standard	Good	2	2025
Edison International (United States, 2025)	Human Rights and Transition	Themes	Standard	Poor	2	2025
EDP SA (Portugal, 2023)	Net Zero Transition	Themes	Good	Standard	3	2023
Electrolux AB (Sweden, 2025)	Scaling Circular Economies	Themes	Standard	Standard	1	2025
Eli Lilly & Co. (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Poor	2	2024
EMCOR Group, Inc. (United States, 2025)	Focus on Product Governance	Strategy & Risk	Standard	None	4	2025
Emeis SA (France, 2022)	Quality and Safety - Human Rights	Incidents	Standard	Good	3	2022
Emera, Inc. (Canada, 2021)	Focus on Emissions, Effluents and Waste	Strategy & Risk	Excellent	Excellent	4	2021
Emera, Inc. (Canada, 2023)	Net Zero Transition	Themes	Good	Good	2	2023
EMS-Chemie Holding AG (Switzerland, 2020)	Focus on Carbon Own Operations	Strategy & Risk	Standard	Standard	3	2020
EnBW Energie Baden Württemberg AG (Germany, 2025)	Human Rights and Transition	Themes	Good	Excellent	2	2025
Encompass Health Corp. (United States, 2024)	Focus on Product Governance and Emissions, Effluents and Waste	Strategy & Risk	Poor	None	2	2024
Enel SpA (Italy, 2023)	Net Zero Transition	Themes	Standard	Standard	2	2023
ENEOS Holdings, Inc. (Japan, 2021)	Focus on Carbon Products and Services	Strategy & Risk	Standard	Good	3	2021
ENGIE SA (France, 2025)	Human Rights and Transition	Themes	Good	Good	3	2025

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
ENGIE SA (France, 2023)	Net Zero Transition	Themes	Standard	Standard	3	2023
Eni SpA (Italy, 2023)	Net Zero Transition	Themes	Standard	Standard	2	2023
Enovis Corp. (United States, 2025)	Focus on Product Governance and Access to Basic Services	Strategy & Risk			2	2025
Entergy Corp. (United States, 2025)	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Standard	Standard	3	2025
Equinor ASA (Norway, 2021)	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Good	Excellent	5	2021
Equinor ASA (Norway, 2023)	Net Zero Transition	Themes	Standard	Standard	3	2023
Eskom Holdings SOC Ltd. (South Africa, 2018)	Air Pollutant Emissions	Incidents	Standard	Good	4	2018
Eskom Holdings SOC Ltd. (South Africa, 2023)	Quality and Safety	Incidents	Standard	Standard	2	2023
Eskom Holdings SOC Ltd. (South Africa, 2023)	Business Ethics	Incidents	Standard	Standard	2	2023
EssilorLuxottica SA (France, 2024)	Human Capital Management	Themes	Standard	Standard	2	2024
Exelon Corp. (United States, 2025)	Human Rights and Transition	Themes	Standard	Standard	2	2025
Exxon Mobil Corp. (United States, 2023)	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Poor	Poor	4	2023
Exxon Mobil Corp. (United States, 2023)	Net Zero Transition	Themes	Standard	Poor	2	2023
FedEx Corp. (United States, 2023)	Net Zero Transition	Themes	Poor	Standard	1	2023
First Quantum Minerals Ltd. (Canada, 2025)	Human Rights and Transition	Themes	Standard	Good	2	2025
First Solar, Inc. (United States, 2025)	Human Rights and Transition	Themes	Standard	Standard	2	2025
First Solar, Inc. (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Excellent	1	2024
Fluence Energy, Inc. (United States, 2025)	Human Rights and Transition	Themes	Standard	Good	2	2025
Fomento Economico Mexicano SAB de CV (Mexico, 2024)	Human Capital Management	Themes	Standard	Standard	2	2024
Ford Motor Co. (United States, 2024)	Scaling Circular Economies	Themes	Standard	Good	2	2024
Fortum Oyj (Finland, 2023)	Net Zero Transition	Themes	Standard	Good	0	2023
Foshan Haitian Flavouring & Food Co., Ltd. (China, 2021)	Focus on ESG Disclosure	Strategy & Risk	Standard	Standard	2	2021

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Freeport-McMoRan, Inc. (United States, 2023)	Net Zero Transition	Themes	Standard	Poor	1	2023
Freeport-McMoRan, Inc. (United States, 2025)	Human Rights and Transition	Themes	Standard	Standard	3	2025
Fresenius Medical Care AG (Germany, 2024)	Human Capital Management	Themes	Standard	Standard	2	2024
Fresenius SE & Co. KGaA (Germany, 2024)	Human Capital Management	Themes	Standard	Standard	2	2024
Fresh Del Monte Produce, Inc. (United States, 2024)	Community Relations	Incidents	Poor	Standard	1	2024
Fresh Del Monte Produce, Inc. (United States, 2022)	Biodiversity and Natural Capital	Themes	Standard	Standard	2	2022
Freshpet, Inc. (United States, 2025)	Focus on Product Governance	Strategy & Risk	Standard	Standard	3	2025
Fujitsu Ltd. (Japan, 2024)	Human Capital Management	Themes	Standard	None	2	2024
Galp Energia SGPS SA (Portugal, 2023)	Net Zero Transition	Themes	Standard	Standard	1	2023
Ganfeng Lithium Group Co., Ltd. (China, 2025)	Human Rights and Transition	Themes	Standard	Poor	2	2025
GE Aerospace (United States, 2022)	Focus on Emissions, Effluents and Waste and Resource Use	Strategy & Risk	Good	Excellent	3	2022
General Mills, Inc. (United States, 2022)	Biodiversity and Natural Capital	Themes	Standard	Good	2	2022
General Motors Co. (United States, 2026)	Quality and Safety	Incidents	Standard	Standard	2	2026
General Motors Co. (United States, 2023)	Net Zero Transition	Themes	Standard	Standard	3	2023
Genesis Minerals Ltd. (Australia, 2026)	Focus on Carbon and Resource Use	Strategy & Risk	Standard	Standard	2	2026
George Weston Ltd. (Canada, 2024)	Human Capital Management	Themes	Standard	Standard	2	2024
Glencore Plc (Switzerland, 2017)	Bribery and Corruption	Incidents	Standard	Poor	3	2017
Glencore Plc (Switzerland, 2021)	Child Labour	Incidents	Poor	Standard	4	2021
Glencore Plc (Switzerland, 2024)	Emissions, Effluents and Waste	Incidents	Poor	Standard	1	2024
Glencore Plc (Switzerland, 2021)	Focus on Emissions, Effluents and Waste and Community Relations	Strategy & Risk	Good	Good	3	2021

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Glencore Plc (Switzerland, 2023)	Net Zero Transition	Themes	Poor	Poor	1	2023
Goldwind Science & Technology Co., Ltd. (China, 2025)	Human Rights and Transition	Themes	Poor	Poor	1	2025
Grupo México S.A.B. de C.V. (Mexico, 2014)	Leaks, Spills and Pollution - Environmental and Human Rights Impacts	Incidents	Standard	Standard	3	2014
GSK Plc (United Kingdom, 2024)	Sustainability and Good Governance	Themes	Standard	Excellent	3	2024
Harmony Gold Mining Co. Ltd. (South Africa, 2014)	Occupational Health and Safety	Incidents	Standard	Standard	4	2014
Harmony Gold Mining Co. Ltd. (South Africa, 2014)	Focus on Community Relations	Strategy & Risk	Good	Good	4	2014
HCA Healthcare, Inc. (United States, 2024)	Human Capital Management	Themes	Standard	Poor	1	2024
HD HYUNDAI Co., Ltd. (South Korea, 2015)	Focus on Corporate Governance and Human Capital	Strategy & Risk	Good	Good	4	2015
HDFC Bank Ltd. (India, 2024)	Sustainability and Good Governance	Themes	Standard	Good	1	2024
HEICO Corp. (United States, 2021)	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	None	Standard	0	2021
Heidelberg Materials AG (Germany, 2023)	Net Zero Transition	Themes	Standard	Good	3	2023
HF Sinclair Corp. (United States, 2023)	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Poor	None	3	2023
Hindalco Industries Ltd. (India, 2020)	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Excellent	Excellent	4	2020
Hindalco Industries Ltd. (India, 2023)	Net Zero Transition	Themes	Poor	Standard	1	2023
Hindustan Petroleum Corp. Ltd. (India, 2021)	Focus on Carbon and Community Relations	Strategy & Risk	Poor	None	2	2021
Holcim Ltd. (Switzerland, 2023)	Net Zero Transition	Themes	Good	Standard	3	2023
Honda Motor Co., Ltd. (Japan, 2026)	Quality and Safety	Incidents	Standard	Standard	2	2026
Honda Motor Co., Ltd. (Japan, 2024)	Scaling Circular Economies	Themes	Standard	Standard	1	2024
HOSHIZAKI Corp. (Japan, 2022)	Focus on Business Ethics	Strategy & Risk	Good	Good	3	2022
HP, Inc. (United States, 2025)	Scaling Circular Economies	Themes	Standard	Standard	1	2025
HSBC Holdings Plc (United Kingdom, 2024)	Sustainability and Good Governance	Themes	Standard	Standard	3	2024

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
HYUNDAI ENGINEERING & CONSTRUCTION CO., LTD. (South Korea, 2025)	Occupational Health and Safety	Incidents	Standard	Standard	1	2025
Iberdrola SA (Spain, 2023)	Net Zero Transition	Themes	Good	Good	2	2023
Iberdrola SA (Spain, 2025)	Human Rights and Transition	Themes	Good	Good	3	2025
ICL Group Ltd. (Israel, 2022)	Biodiversity and Natural Capital	Themes	Standard	Good	2	2022
Idemitsu Kosan Co., Ltd. (Japan, 2021)	Focus on Carbon Own Operations	Strategy & Risk	Standard	Good	3	2021
Iluka Resources Ltd. (Australia, 2022)	Focus on Carbon Own Operations	Strategy & Risk	Standard	Standard	3	2022
Iluka Resources Ltd. (Australia, 2025)	Human Rights and Transition	Themes	Standard	Standard	2	2025
Imerys SA (France, 2021)	Focus on E&S Impact of Products and Services	Strategy & Risk	Good	Standard	5	2021
Imperial Oil Ltd. (Canada, 2023)	Focus on Carbon Products and Services	Strategy & Risk	Standard	Excellent	4	2023
Industrial & Commercial Bank of China Ltd. (China, 2020)	Focus on ESG Integration Financials	Strategy & Risk	Standard	Standard	5	2020
Industrias Peñoles SAB de CV (Mexico, 2022)	Focus on Corporate Governance and Human Capital	Strategy & Risk	Good	Good	3	2022
Infineon Technologies AG (Germany, 2024)	Sustainability and Good Governance	Themes	Standard	Poor	1	2024
Infosys Ltd. (India, 2024)	Human Capital Management	Themes	Standard	Standard	2	2024
ING Groep NV (Netherlands, 2022)	Biodiversity and Natural Capital	Themes	Standard	Standard	1	2022
INPEX Corp. (Japan, 2021)	Focus on Carbon and E&S Impact of Products and Services	Strategy & Risk	Standard	Standard	3	2021
Intel Corp. (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Good	1	2024
International Consolidated Airlines Group SA (United Kingdom, 2024)	Human Capital Management	Themes	Good	Good	3	2024
Intesa Sanpaolo SpA (Italy, 2024)	Sustainability and Good Governance	Themes	Standard	Good	3	2024
IOI Corp. Bhd. (Malaysia, 2022)	Biodiversity and Natural Capital	Themes	Standard	Good	2	2022
Itaú Unibanco Holding SA (Brazil, 2024)	Sustainability and Good Governance	Themes	Good	Standard	1	2024

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
ITOCHU Corp. (Japan, 2025)	Focus on Product Governance	Strategy & Risk	None	Standard	0	2025
J Sainsbury Plc (United Kingdom, 2024)	Human Capital Management	Themes	Standard	Standard	3	2024
JB Hi-Fi Ltd. (Australia, 2025)	Scaling Circular Economies	Themes	Standard	Standard	1	2025
JFE Holdings, Inc. (Japan, 2021)	Focus on Carbon Own Operations	Strategy & Risk	Standard	Good	3	2021
JGC Holdings Corp. (Japan, 2020)	Focus on Carbon Own Operations	Strategy & Risk	Standard	Good	3	2020
Jiangsu Hengrui Pharmaceuticals Co., Ltd. (China, 2021)	Focus on Product Governance	Strategy & Risk	Standard	None	2	2021
Jiangxi Copper Co., Ltd. (China, 2025)	Human Rights and Transition	Themes	None	None	1	2025
Johnson & Johnson (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Excellent	1	2024
JPMorgan Chase & Co. (United States, 2022)	Biodiversity and Natural Capital	Themes	Standard	Standard	0	2022
K92 Mining, Inc. (Canada, 2026)	Focus on Emissions, Effluents and Waste	Strategy & Risk			0	2026
Kajima Corp. (Japan, 2022)	Focus on Occupational Health and Safety	Strategy & Risk	Good	Good	3	2022
Kansai Paint Co., Ltd. (Japan, 2021)	Focus on ESG Disclosure	Strategy & Risk	Good	Good	4	2021
KDDI Corp. (Japan, 2024)	Sustainability and Good Governance	Themes	Standard	Standard	1	2024
Keikyu Corp. (Japan, 2021)	Focus on Occupational Health and Safety	Strategy & Risk	Good	Good	4	2021
Kerry Group Plc (Ireland, 2022)	Biodiversity and Natural Capital	Themes	Standard	Good	2	2022
KEYENCE Corp. (Japan, 2024)	Sustainability and Good Governance	Themes	Standard	Standard	0	2024
KGHM Polska Miedz SA (Poland, 2021)	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Standard	Good	4	2021
Kia Corp. (South Korea, 2024)	Scaling Circular Economies	Themes	Standard	Standard	1	2024
Kikkoman Corp. (Japan, 2021)	Focus on Product Governance	Strategy & Risk	Poor	Poor	3	2021
Kintetsu Group Holdings Co., Ltd. (Japan, 2024)	Focus on ESG Disclosure	Strategy & Risk	Standard	Standard	3	2024
KKR & Co., Inc. (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Good	1	2024

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Kobayashi Pharmaceutical Co., Ltd. (Japan, 2024)	Quality and Safety - Human Rights	Incidents	Standard	Standard	2	2024
Kobayashi Pharmaceutical Co., Ltd. (Japan, 2022)	Focus on Product Governance	Strategy & Risk	Good	Good	4	2022
Kobe Bussan Co., Ltd. (Japan, 2022)	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Good	Good	2	2022
Koç Holding A.S. (Turkey, 2022)	Focus on Product Governance	Strategy & Risk	Good	Excellent	4	2022
Koninklijke Ahold Delhaize NV (Netherlands, 2022)	Biodiversity and Natural Capital	Themes	Good	Excellent	2	2022
Koninklijke Philips NV (Netherlands, 2022)	Quality and Safety	Incidents	Good	Good	3	2022
Kuala Lumpur Kepong Bhd. (Malaysia, 2021)	Focus on Land Use and Biodiversity	Strategy & Risk	Standard	Excellent	3	2021
Kühne + Nagel International AG (Switzerland, 2024)	Human Capital Management	Themes	Standard	Poor	2	2024
L'Oréal SA (France, 2024)	Human Capital Management	Themes	Standard	Poor	4	2024
Lear Corp. (United States, 2024)	Scaling Circular Economies	Themes	Standard	Good	0	2024
Lenovo Group Ltd. (Hong Kong, 2025)	Scaling Circular Economies	Themes	Standard	Excellent	2	2025
LG Chem Ltd. (South Korea, 2023)	Net Zero Transition	Themes	Standard	Standard	2	2023
LG Electronics, Inc. (South Korea, 2025)	Scaling Circular Economies	Themes	Standard	Standard	2	2025
LG Energy Solution Ltd. (South Korea, 2024)	Scaling Circular Economies	Themes	Standard	Standard	1	2024
Lifco AB (Sweden, 2022)	Focus on Resource Use	Strategy & Risk	Good	Good	3	2022
Linde Plc (United Kingdom, 2023)	Net Zero Transition	Themes	Standard	Standard	1	2023
Localiza Rent A Car SA (Brazil, 2024)	Scaling Circular Economies	Themes	Standard	Good	0	2024
LONGi Green Energy Technology Co., Ltd. (China, 2025)	Human Rights and Transition	Themes	Standard	Standard	2	2025
Lowe's Companies, Inc. (United States, 2024)	Human Capital Management	Themes	Standard	Poor	1	2024
LVMH Moët Hennessy Louis Vuitton SE (France, 2024)	Labour Rights - Supply Chain	Incidents	Good	Good	3	2024
Lynas Rare Earths Ltd. (Australia, 2025)	Human Rights and Transition	Themes	Standard	Standard	2	2025

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
LyondellBasell Industries NV (United Kingdom, 2023)	Net Zero Transition	Themes	Good	Standard	3	2023
Macquarie Group Ltd. (Australia, 2024)	Sustainability and Good Governance	Themes	Standard	Standard	3	2024
Mahindra & Mahindra Ltd. (India, 2024)	Scaling Circular Economies	Themes	Standard	Good	1	2024
Maple Leaf Foods, Inc. (Canada, 2025)	Focus on Land Use and Biodiversity Supply Chain	Strategy & Risk	Standard	None	4	2025
Marathon Petroleum Corp. (United States, 2023)	Net Zero Transition	Themes	Poor	Poor	1	2023
Marriott International, Inc. (United States, 2024)	Human Capital Management	Themes	Standard	Poor	1	2024
Martin Marietta Materials, Inc. (United States, 2026)	Net Zero Transition	Themes	Good	Standard	2	2026
Marubeni Corp. (Japan, 2024)	Focus on ESG Disclosure	Strategy & Risk	Standard	Standard	2	2024
MasTec, Inc. (United States, 2024)	Focus on Carbon and Community Relations	Strategy & Risk	Standard	Standard	2	2024
Mattel, Inc. (United States, 2019)	Quality and Safety - Human Rights	Incidents	Poor	Poor	3	2019
Mazda Motor Corp. (Japan, 2024)	Scaling Circular Economies	Themes	Standard	Good	1	2024
McDonald's Corp. (United States, 2022)	Biodiversity and Natural Capital	Themes	Standard	Poor	1	2022
Medibank Private Ltd. (Australia, 2024)	Data Privacy and Security	Incidents	Standard	Good	3	2024
Meituan (China, 2024)	Sustainability and Good Governance	Themes	Poor	None	1	2024
MercadoLibre, Inc. (Uruguay, 2024)	Sustainability and Good Governance	Themes	Standard	Poor	1	2024
Mercedes-Benz Group AG (Germany, 2024)	Scaling Circular Economies	Themes	Standard	Good	2	2024
Meta Platforms, Inc. (United States, 2021)	Social Impact - Products	Incidents	Poor	None	3	2021
Meta Platforms, Inc. (United States, 2018)	Data Privacy and Security	Incidents	Standard	Poor	4	2018
Microsoft Corp. (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Standard	2	2024
Microsoft Corp. (United States, 2023)	Net Zero Transition	Themes	Poor	Standard	1	2023
Midea Group Co. Ltd. (China, 2025)	Scaling Circular Economies	Themes	Standard	Standard	1	2025
Minor International Public Co., Ltd. (Thailand, 2024)	Human Capital Management	Themes	Standard	Standard	2	2024

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
MISUMI Group, Inc. (Japan, 2021)	Focus on Product Governance	Strategy & Risk	Good	Good	2	2021
Mitsubishi Chemical Group Corp. (Japan, 2021)	Focus on Carbon Own Operations	Strategy & Risk	Good	Good	3	2021
Mitsubishi Chemical Group Corp. (Japan, 2023)	Net Zero Transition	Themes	Standard	Standard	2	2023
Mitsubishi Corp. (Japan, 2022)	Biodiversity and Natural Capital	Themes	Excellent	Good	1	2022
Mitsubishi Corp. (Japan, 2023)	Net Zero Transition	Themes	Standard	Standard	3	2023
Mitsui & Co., Ltd. (Japan, 2025)	Focus on Product Governance	Strategy & Risk	Standard	Standard	3	2025
Mizuho Financial Group, Inc. (Japan, 2024)	Sustainability and Good Governance	Themes	Standard	Standard	2	2024
Moderna, Inc. (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Poor	2	2024
Mowi ASA (Norway, 2026)	Anti-Competitive Practices	Incidents	Standard	Standard	2	2026
Mowi ASA (Norway, 2022)	Biodiversity and Natural Capital	Themes	Good	Standard	3	2022
MP Materials Corp. (United States, 2025)	Human Rights and Transition	Themes	Standard	Standard	2	2025
Nagoya Railroad Co., Ltd. (Japan, 2020)	Focus on ESG Disclosure	Strategy & Risk	Good	Good	3	2020
Naspers Ltd. (South Africa, 2024)	Sustainability and Good Governance	Themes	Good	Good	3	2024
Natera, Inc. (United States, 2024)	Focus on Product Governance and Access to Basic Services	Strategy & Risk	Standard	None	2	2024
Neste Corp. (Finland, 2023)	Net Zero Transition	Themes	Poor	Good	0	2023
Nestlé SA (Switzerland, 2022)	Biodiversity and Natural Capital	Themes	Good	Good	2	2022
Newmont Corp. (United States, 2025)	Human Rights and Transition	Themes	Good	Good	3	2025
Nexans SA (France, 2026)	Anti-Competitive Practices	Incidents	Standard	Standard	3	2026
NexGen Energy Ltd. (Canada, 2023)	Focus on Community Relations	Strategy & Risk	Good	Standard	3	2023
NextEra Energy, Inc. (United States, 2023)	Net Zero Transition	Themes	Standard	Good	1	2023
Nextpower, Inc. (United States, 2025)	Human Rights and Transition	Themes	Standard	Excellent	2	2025

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
NIDEC Corp. (Japan, 2026)	Accounting and Taxation	Incidents			0	2026
Nippon Paint Holdings Co., Ltd. (Japan, 2021)	Focus on ESG Disclosure	Strategy & Risk	Standard	Good	3	2021
NIPPON STEEL CORP. (Japan, 2023)	Net Zero Transition	Themes	Good	Standard	2	2023
Nippon Yusen KK (Japan, 2023)	Net Zero Transition	Themes	Standard	Good	2	2023
Nissan Motor Co., Ltd. (Japan, 2024)	Scaling Circular Economies	Themes	Standard	Poor	1	2024
Nissui Corp. (Japan, 2022)	Biodiversity and Natural Capital	Themes	Standard	Good	2	2022
NKT A/S (Denmark, 2026)	Anti-Competitive Practices	Incidents	Standard	Good	3	2026
Nordex SE (Germany, 2025)	Human Rights and Transition	Themes	Standard	Good	2	2025
Norfolk Southern Corp. (United States, 2024)	Incident(s) Resulting in Negative Environmental and Human Rights Impacts	Incidents	Standard	Poor	3	2024
Norsk Hydro ASA (Norway, 2025)	Human Rights and Transition	Themes	Good	Good	3	2025
Norsk Hydro ASA (Norway, 2023)	Net Zero Transition	Themes	Good	Good	3	2023
Northern Star Resources Ltd. (Australia, 2021)	Focus on Emissions, Effluents and Waste and Resource Use	Strategy & Risk	Good	Good	4	2021
Novo Nordisk A/S (Denmark, 2024)	Sustainability and Good Governance	Themes	Standard	Standard	1	2024
NRG Energy, Inc. (United States, 2023)	Net Zero Transition	Themes	Standard	Standard	0	2023
NTT, Inc. (Japan, 2024)	Human Capital Management	Themes	Good	Good	3	2024
Nucor Corp. (United States, 2022)	Focus on Occupational Health and Safety	Strategy & Risk	Good	Good	4	2022
Nucor Corp. (United States, 2023)	Net Zero Transition	Themes	Standard	Standard	2	2023
Nufarm Ltd. (Australia, 2020)	Focus on E&S Impact of Products and Services	Strategy & Risk	Good	Good	3	2020
Nutrien Ltd. (Canada, 2022)	Biodiversity and Natural Capital	Themes	Standard	Standard	2	2022
NVIDIA Corp. (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Poor	1	2024

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
O'Reilly Automotive, Inc. (United States, 2024)	Scaling Circular Economies	Themes	Standard	Standard	0	2024
Obayashi Corp. (Japan, 2024)	Focus on Community Relations	Strategy & Risk	Standard	Standard	3	2024
Orange SA (France, 2024)	Human Capital Management	Themes	Standard	Standard	1	2024
Orla Mining Ltd. (Canada, 2025)	Focus on Emissions, Effluents and Waste	Strategy & Risk	Standard	Standard	3	2025
ORLEN SA (Poland, 2025)	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Standard	Standard	3	2025
Osaka Gas Co., Ltd. (Japan, 2024)	Focus on Community Relations	Strategy & Risk	Standard	Standard	3	2024
Pan American Silver Corp. (Canada, 2019)	Community Relations - Indigenous Peoples	Incidents	Good	Excellent	4	2019
Panasonic Holdings Corp. (Japan, 2025)	Scaling Circular Economies	Themes	Standard	Good	2	2025
PDD Holdings, Inc. (Ireland, 2026)	Focus on Product Governance	Strategy & Risk	Standard	Standard	1	2026
Pegasystems, Inc. (United States, 2026)	Business Ethics	Incidents	Poor	Poor	0	2026
PepsiCo, Inc. (United States, 2022)	Biodiversity and Natural Capital	Themes	Standard	Poor	1	2022
Perenti Ltd. (Australia, 2020)	Focus on Occupational Health and Safety and Human Capital	Strategy & Risk	Standard	Excellent	4	2020
Perrigo Co. Plc (Ireland, 2020)	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Standard	Poor	4	2020
Petróleo Brasileiro SA (Brazil, 2010)	Focus on Carbon and E&S Impact of Products and Services	Strategy & Risk	Good	Good	4	2010
Petróleos Mexicanos EPE (Mexico, 2014)	Incident(s) Resulting in Negative Human Rights and Environmental Impacts	Incidents	Standard	Good	3	2014
Petróleos Mexicanos EPE (Mexico, 2015)	Focus on Carbon and Community Relations	Strategy & Risk	Poor	Good	2	2015
Pfizer Inc. (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Good	2	2024
Phillips 66 (United States, 2023)	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Standard	Good	3	2023
Phillips 66 (United States, 2023)	Net Zero Transition	Themes	Standard	Standard	1	2023

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Ping An Insurance (Group) Co. of China Ltd. (China, 2026)	Sustainability and Good Governance	Themes			0	2026
Post Holdings, Inc. (United States, 2021)	Focus on E&S Impact of Products and Services	Strategy & Risk	Excellent	Excellent	4	2021
PPG Industries, Inc. (United States, 2023)	Net Zero Transition	Themes	Standard	Standard	0	2023
Premium Brands Holdings Corp. (Canada, 2020)	Focus on Product Governance	Strategy & Risk	Standard	None	4	2020
PRIO SA (Brazil, 2025)	Focus on Carbon Products and Services	Strategy & Risk	Standard	None	3	2025
Procter & Gamble Co. (United States, 2022)	Biodiversity and Natural Capital	Themes	Good	Good	2	2022
Prosegur Compañia de Seguridad SA (Spain, 2024)	Human Capital Management	Themes	Standard	Good	2	2024
PT Bank Mandiri (Persero) Tbk (Indonesia, 2022)	Biodiversity and Natural Capital	Themes	Standard	Good	1	2022
PTT Exploration & Production Plc (Thailand, 2022)	Involvement With Entities Violating Human Rights	Incidents	Standard	Standard	2	2022
Public Service Enterprise Group, Inc. (United States, 2023)	Net Zero Transition	Themes	Standard	Poor	0	2023
Quanta Computer, Inc. (Taiwan, 2025)	Scaling Circular Economies	Themes	Standard	Poor	0	2025
Quanta Services, Inc. (United States, 2022)	Focus on Product Governance and Emissions, Effluents and Waste	Strategy & Risk	Standard	Good	4	2022
Range Resources Corp. (United States, 2023)	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Standard	Good	3	2023
RBC Bearings, Inc. (United States, 2025)	Focus on Carbon and Product Governance	Strategy & Risk	Standard	None	0	2025
Regeneron Pharmaceuticals, Inc. (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Excellent	1	2024
Reliance Industries Ltd. (India, 2017)	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Poor	None	3	2017
Renault SA (France, 2024)	Scaling Circular Economies	Themes	Standard	Standard	3	2024
Republic Services, Inc. (United States, 2023)	Net Zero Transition	Themes	Standard	Standard	1	2023
Rio Tinto Ltd. (Australia, 2025)	Human Rights and Transition	Themes	Standard	Standard	3	2025

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Rio Tinto Ltd. (Australia, 2023)	Net Zero Transition	Themes	Standard	Standard	3	2023
Roche Holding AG (Switzerland, 2024)	Sustainability and Good Governance	Themes	Standard	Excellent	2	2024
Royal Bank of Canada (Canada, 2024)	Sustainability and Good Governance	Themes	Good	Standard	2	2024
Royal Caribbean Group (United States, 2024)	Human Capital Management	Themes	Poor	Standard	1	2024
Royal KPN NV (Netherlands, 2025)	Scaling Circular Economies	Themes	Standard	Good	3	2025
RPM International, Inc. (United States, 2020)	Focus on Emissions, Effluents and Waste	Strategy & Risk	Good	Good	4	2020
SABIC Agri-Nutrients Co. (Saudi Arabia, 2020)	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Poor	None	3	2020
Samsung Electronics Co., Ltd. (South Korea, 2023)	Net Zero Transition	Themes	Poor	Standard	2	2023
Samsung SDI Co., Ltd. (South Korea, 2024)	Scaling Circular Economies	Themes	Standard	Poor	1	2024
Santos Ltd. (Australia, 2023)	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Standard	Good	3	2023
SAP SE (Germany, 2024)	Sustainability and Good Governance	Themes	Standard	Good	3	2024
Saputo, Inc. (Canada, 2024)	Focus on Carbon and Product Governance	Strategy & Risk	Good	Standard	4	2024
Saudi Arabian Mining Co. (Saudi Arabia, 2020)	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Standard	Standard	3	2020
Schneider Electric SE (France, 2024)	Scaling Circular Economies	Themes	Standard	Good	3	2024
Seabridge Gold, Inc. (Canada, 2020)	Focus on Occupational Health and Safety	Strategy & Risk	Standard	Standard	3	2020
Securitas AB (Sweden, 2024)	Human Capital Management	Themes	Standard	Standard	2	2024
Shanghai Electric Group Co., Ltd. (China, 2025)	Human Rights and Transition	Themes	Poor	None	0	2025
Shanghai Fosun Pharmaceutical (Group) Co., Ltd. (China, 2021)	Focus on Product Governance	Strategy & Risk	None	None	2	2021
Shell Plc (United Kingdom, 2022)	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Standard	Good	3	2022
Shell Plc (United Kingdom, 2023)	Net Zero Transition	Themes	Standard	Standard	2	2023
Shimizu Corp. (Japan, 2025)	Focus on Business Ethics	Strategy & Risk	None	None	2	2025

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Shopify, Inc. (Canada, 2024)	Sustainability and Good Governance	Themes	Standard	Standard	2	2024
Shoprite Holdings Ltd. (South Africa, 2022)	Biodiversity and Natural Capital	Themes	Standard	Standard	1	2022
Siemens AG (Germany, 2026)	Net Zero Transition	Themes	Standard	Standard	1	2026
SK hynix, Inc. (South Korea, 2024)	Sustainability and Good Governance	Themes	Standard	Standard	1	2024
SK Innovation Co., Ltd. (South Korea, 2024)	Scaling Circular Economies	Themes	Standard	None	1	2024
SK, Inc. (South Korea, 2020)	Focus on Risk Assessment and Corporate Governance	Strategy & Risk	Standard	Poor	3	2020
SMA Solar Technology AG (Germany, 2025)	Human Rights and Transition	Themes	Standard	Good	3	2025
SMC Corp. (Japan) (Japan, 2021)	Focus on Product Governance	Strategy & Risk	Good	Good	3	2021
Snap-On, Inc. (United States, 2025)	Focus on Product Governance	Strategy & Risk	Standard	None	1	2025
Sociedad Quimica y Minera de Chile SA (Chile, 2022)	Biodiversity and Natural Capital	Themes	Standard	Poor	1	2022
Sodexo SA (France, 2024)	Human Capital Management	Themes	Standard	Standard	3	2024
SoftBank Group Corp. (Japan, 2024)	Sustainability and Good Governance	Themes	Standard	Poor	0	2024
Solvay SA (Belgium, 2023)	Net Zero Transition	Themes	Poor	Good	0	2023
Sony Group Corp. (Japan, 2025)	Scaling Circular Economies	Themes	Standard	Good	2	2025
South Bow Corp. (Canada, 2026)	Focus on Emissions, Effluents and Waste and Community Relations	Strategy & Risk	Standard	Standard	0	2026
South32 Ltd. (Australia, 2023)	Net Zero Transition	Themes	Poor	Standard	2	2023
Southern Copper Corp. (United States, 2014)	Leaks, Spills and Pollution - Environmental and Human Rights Impacts	Incidents	Standard	Standard	3	2014
Southern Copper Corp. (United States, 2025)	Human Rights and Transition	Themes	Good	Standard	4	2025
Spotify Technology SA (Sweden, 2024)	Sustainability and Good Governance	Themes	Standard	None	2	2024
Starbucks Corp. (United States, 2022)	Freedom of Association	Incidents	Standard	Poor	3	2022

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Starbucks Corp. (United States, 2022)	Biodiversity and Natural Capital	Themes	Poor	Poor	0	2022
Steel Dynamics, Inc. (United States, 2021)	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Standard	Poor	3	2021
Steel Dynamics, Inc. (United States, 2023)	Net Zero Transition	Themes	Poor	None	1	2023
STMicroelectronics NV (Switzerland, 2024)	Sustainability and Good Governance	Themes	Standard	Poor	1	2024
Storskogen Group AB (Sweden, 2025)	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Standard	Good	4	2025
Südzucker AG (Germany, 2021)	Focus on Carbon and Resource Use	Strategy & Risk	Poor	None	3	2021
SUMCO Corp. (Japan, 2020)	Focus on Business Ethics	Strategy & Risk	Good	Poor	3	2020
Sumitomo Metal Mining Co. Ltd. (Japan, 2021)	Focus on Carbon Own Operations	Strategy & Risk	Good	Standard	3	2021
Sumitomo Mitsui Financial Group, Inc. (Japan, 2022)	Biodiversity and Natural Capital	Themes	Good	Good	1	2022
Sunrun, Inc. (United States, 2025)	Human Rights and Transition	Themes	Poor	Poor	2	2025
Suzano SA (Brazil, 2024)	Community Relations	Incidents	Standard	Standard	2	2024
Suzlon Energy Ltd. (India, 2025)	Human Rights and Transition	Themes	Standard	Good	3	2025
Suzuki Motor Corp. (Japan, 2025)	Scaling Circular Economies	Themes	Standard	Standard	1	2025
Swire Pacific Ltd. (Hong Kong, 2021)	Focus on Product Governance	Strategy & Risk	Good	Good	4	2021
Swiss Re AG (Switzerland, 2024)	Sustainability and Good Governance	Themes	Standard	Excellent	3	2024
Swisscom AG (Switzerland, 2025)	Scaling Circular Economies	Themes	Standard	Standard	1	2025
T-Mobile US, Inc. (United States, 2024)	Human Capital Management	Themes	Standard	Poor	2	2024
TAISEI Corp. (Japan, 2025)	Focus on Corporate Governance	Strategy & Risk			2	2025
Taiwan Semiconductor Manufacturing Co., Ltd. (Taiwan, 2023)	Net Zero Transition	Themes	Standard	Standard	2	2023
Takeda Pharmaceutical Co., Ltd. (Japan, 2024)	Sustainability and Good Governance	Themes	Standard	Good	2	2024
Targa Resources Corp. (United States, 2021)	Focus on Emissions, Effluents and Waste and Community Relations	Strategy & Risk	Poor	Poor	4	2021

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Target Corp. (United States, 2024)	Human Capital Management	Themes	Standard	Poor	1	2024
Tata Motors Passenger Vehicles Ltd. (India, 2024)	Scaling Circular Economies	Themes	Standard	Standard	1	2024
Tata Steel Ltd. (India, 2023)	Net Zero Transition	Themes	Poor	Poor	2	2023
Telefónica SA (Spain, 2024)	Human Capital Management	Themes	Good	Good	1	2024
Telenor ASA (Norway, 2025)	Scaling Circular Economies	Themes	Standard	Standard	1	2025
Teleperformance SE (France, 2021)	Freedom of Association	Incidents	Good	Good	4	2021
Tencent Holdings Ltd. (China, 2021)	Involvement With Entities Violating Human Rights	Incidents	Poor	Poor	2	2021
Tesco Plc (United Kingdom, 2024)	Human Capital Management	Themes	Standard	Standard	3	2024
Tesla, Inc. (United States, 2022)	Discrimination and Harassment	Incidents	Standard	Poor	2	2022
Tesla, Inc. (United States, 2024)	Freedom of Association	Incidents	Standard	Poor	0	2024
Tesla, Inc. (United States, 2024)	Scaling Circular Economies	Themes	Standard	Poor	1	2024
Texas Instruments Incorporated (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Good	2	2024
The Bidvest Group Ltd. (South Africa, 2020)	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Good	Good	3	2020
The Cigna Group (United States, 2025)	Anti-Competitive Practices	Incidents	Standard	Standard	3	2025
The Goldman Sachs Group, Inc. (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Standard	1	2024
The Home Depot, Inc. (United States, 2024)	Human Capital Management	Themes	Standard	Poor	2	2024
The Kansai Electric Power Co., Inc. (Japan, 2020)	Focus on Carbon Own Operations	Strategy & Risk	Standard	Standard	3	2020
The Kroger Co. (United States, 2022)	Biodiversity and Natural Capital	Themes	Standard	Standard	1	2022
The Middleby Corp. (United States, 2022)	Focus on Carbon and E&S Impact of Products and Services	Strategy & Risk	Poor	None	3	2022
The Mosaic Co. (United States, 2021)	Focus on E&S Impact of Products and Services	Strategy & Risk	Good	Good	3	2021
The Sherwin-Williams Co. (United States, 2025)	Focus on E&S Impact of Products and Services	Strategy & Risk	Standard	Standard	4	2025
The Siam Cement Public Co. Ltd. (Thailand, 2023)	Net Zero Transition	Themes	Poor	Standard	0	2023

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
The Toronto-Dominion Bank (Canada, 2024)	Money Laundering	Incidents	Good	Good	3	2024
The Walt Disney Co. (United States, 2024)	Human Capital Management	Themes	Poor	Poor	1	2024
The Williams Cos., Inc. (United States, 2023)	Net Zero Transition	Themes	Standard	Good	1	2023
Thermo Fisher Scientific, Inc. (United States, 2021)	Involvement With Entities Violating Human Rights	Incidents	Standard	Poor	3	2021
THK CO., LTD. (Japan, 2025)	Focus on Human Capital	Strategy & Risk	None	Standard	2	2025
Tianqi Lithium Corp. (China, 2025)	Human Rights and Transition	Themes	Standard	Standard	2	2025
Tobu Railway Co., Ltd. (Japan, 2021)	Focus on ESG Disclosure	Strategy & Risk	Standard	Good	3	2021
Tokyo Gas Co., Ltd. (Japan, 2022)	Focus on Carbon Own Operations	Strategy & Risk	Standard	Good	3	2022
TotalEnergies SE (France, 2023)	Controversial Project(s) - Human Rights and Environmental Impacts	Incidents	Standard	Standard	3	2023
TotalEnergies SE (France, 2023)	Net Zero Transition	Themes	Standard	Standard	3	2023
Toyo Suisan Kaisha, Ltd. (Japan, 2021)	Focus on Risk Assessment	Strategy & Risk	Standard	Standard	0	2021
Toyota Motor Corp. (Japan, 2022)	Consumer Interests - Business Ethics	Incidents	Standard	Standard	3	2022
Toyota Motor Corp. (Japan, 2023)	Net Zero Transition	Themes	Standard	Standard	2	2023
Trelleborg AB (Sweden, 2025)	Focus on Carbon and Product Governance	Strategy & Risk	Standard	Good	3	2025
Tyson Foods, Inc. (United States, 2026)	Anti-Competitive Practices	Incidents	Standard	Standard	1	2026
Tyson Foods, Inc. (United States, 2022)	Focus on Business Ethics	Strategy & Risk	Standard	Standard	3	2022
Tyson Foods, Inc. (United States, 2022)	Biodiversity and Natural Capital	Themes	Poor	Standard	0	2022
Uber Technologies, Inc. (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Poor	2	2024
UBS Group AG (Switzerland, 2023)	Business Ethics	Incidents	Good	Good	4	2023
UBS Group AG (Switzerland, 2022)	Biodiversity and Natural Capital	Themes	Good	Good	1	2022

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
UGI Corp. (United States, 2020)	Focus on Product Governance	Strategy & Risk	Standard	Excellent	4	2020
Ultrapar Participaçoes SA (Brazil, 2011)	Focus on Carbon Products and Services	Strategy & Risk	Good	Excellent	4	2011
UltraTech Cement Ltd. (India, 2021)	Focus on Carbon Own Operations	Strategy & Risk	Excellent	Poor	4	2021
Umicore SA (Belgium, 2025)	Human Rights and Transition	Themes	Standard	Good	2	2025
Unilever Plc (United Kingdom, 2024)	Human Capital Management	Themes	Standard	Poor	2	2024
United Airlines Holdings, Inc. (United States, 2024)	Human Capital Management	Themes	Standard	Standard	2	2024
United Parcel Service, Inc. (United States, 2023)	Net Zero Transition	Themes	Poor	Standard	1	2023
UnitedHealth Group, Inc. (United States, 2024)	Data Privacy and Security	Incidents	Standard	Standard	2	2024
UnitedHealth Group, Inc. (United States, 2025)	Anti-Competitive Practices	Incidents	Standard	Standard	1	2025
UnitedHealth Group, Inc. (United States, 2024)	Human Capital Management	Themes	Standard	Standard	1	2024
Vale SA (Brazil, 2019)	Incident(s) Resulting in Negative Environmental and Human Rights Impacts	Incidents	Good	Excellent	4	2019
Vale SA (Brazil, 2012)	Focus on Emissions, Effluents and Waste and Community Relations	Strategy & Risk	Good	Good	4	2012
Vale SA (Brazil, 2025)	Human Rights and Transition	Themes	Standard	Good	3	2025
Valeo SE (France, 2024)	Scaling Circular Economies	Themes	Standard	Good	3	2024
Valero Energy Corp. (United States, 2023)	Net Zero Transition	Themes	Standard	Standard	0	2023
Valmont Industries, Inc. (United States, 2021)	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Excellent	Excellent	4	2021
Vår Energi ASA (Norway, 2026)	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Good	Good	4	2026
Vedanta Ltd. (India, 2018)	Community Relations	Incidents	Standard	Poor	3	2018
Vedanta Ltd. (India, 2018)	Focus on Occupational Health and Safety and Emissions, Effluents and Waste	Strategy & Risk	Standard	Good	4	2018

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Veolia Environnement SA (France, 2023)	Net Zero Transition	Themes	Good	Standard	3	2023
Vestas Wind Systems A/S (Denmark, 2025)	Human Rights and Transition	Themes	Good	Good	3	2025
VINCI SA (France, 2023)	Net Zero Transition	Themes	Poor	Poor	2	2023
Vistra Corp. (United States, 2023)	Net Zero Transition	Themes	Good	Good	2	2023
Vodafone Group Plc (United Kingdom, 2024)	Human Capital Management	Themes	Good	Good	2	2024
voestalpine AG (Austria, 2023)	Net Zero Transition	Themes	Standard	Poor	2	2023
Volkswagen AG (Germany, 2024)	Scaling Circular Economies	Themes	Standard	Good	3	2024
Wal-Mart de México SAB de CV (Mexico, 2024)	Human Capital Management	Themes	Standard	Good	1	2024
Walmart, Inc. (United States, 2022)	Biodiversity and Natural Capital	Themes	Standard	Standard	2	2022
Walmart, Inc. (United States, 2023)	Net Zero Transition	Themes	Standard	Standard	3	2023
Waste Management, Inc. (United States, 2023)	Net Zero Transition	Themes	Good	Good	2	2023
Wheaton Precious Metals Corp. (Canada, 2025)	Human Rights and Transition	Themes	Standard	Standard	3	2025
Whirlpool Corp. (United States, 2025)	Scaling Circular Economies	Themes	Standard	Standard	1	2025
Wilmar International Ltd. (Singapore, 2017)	Community Relations - Indigenous Peoples	Incidents	Standard	Standard	4	2017
Woolworths Group Ltd. (Australia, 2022)	Biodiversity and Natural Capital	Themes	Standard	Good	2	2022
Xiaomi Corp. (China, 2025)	Scaling Circular Economies	Themes	Standard	Good	1	2025
Yara International ASA (Norway, 2023)	Net Zero Transition	Themes	Standard	Standard	0	2023
Yuhan Corp. (South Korea, 2022)	Focus on ESG Disclosure	Strategy & Risk	Good	Standard	3	2022
Yum! Brands, Inc. (United States, 2022)	Biodiversity and Natural Capital	Themes	Standard	Standard	2	2022
Yunnan Baiyao Group Co., Ltd. (China, 2021)	Focus on Product Governance	Strategy & Risk	Poor	None	1	2021
Zensho Holdings Co., Ltd. (Japan, 2020)	Focus on Product Governance	Strategy & Risk	None	Standard	2	2020
Zhangzhou Pientzehuang Pharmaceutical Co., Ltd. (China, 2021)	Focus on Risk Assessment and Corporate Governance	Strategy & Risk	Poor	Poor	1	2021
Ørsted A/S (Denmark, 2025)	Human Rights and Transition	Themes	Good	Good	3	2025