BE FRANK

Engagement 360

2026 Q3 Report



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This report summarizes the shareholder engagement activities that Stewardship Services performed on behalf of BeFrank between July and September 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 November 2026 and uses data for the quarter ending 30 September 2026. Version 1 was disseminated on 6 November 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

The third quarter of 2026 highlighted a growing focus on the resilience of corporate sustainability commitments when faced with operational, commercial, and political pressures. Across our dialogues with companies, discussions increasingly focused not on the existence of policies or targets, but on the governance structures, incentives, and decision-making processes required to maintain strategic priorities when trade-offs arise.

This shift was evident across a range of sustainability issues, from nature and climate commitments to executive accountability, human rights due diligence, and emerging AI-related risks.

Data Centers, AI, and the Expanding Scope of Stewardship

The rapid expansion of AI capabilities is driving unprecedented investment in data center infrastructure and creating new stewardship considerations for both companies and investors. Engagement discussions increasingly examined the role of data centers within the broader energy transition, moving beyond carbon emissions and renewable energy procurement to include considerations such as grid reliability, water use, infrastructure capacity, and community impacts.

As data center development accelerates, discussions are increasingly focused on how companies reconcile rapid AI-driven growth with climate commitments. Areas of focus included the credibility of climate disclosures, approaches to accounting for electricity-related emissions, and the extent to which expanding demand is supported by low-carbon power sources.

At the same time, local concerns regarding water resources, electricity pricing, land use, and public infrastructure are becoming increasingly relevant to project development and long-term operations. Community opposition and regulatory responses are elevating the importance of social license to operate, prompting greater attention to how companies engage with communities, disclose resource use, allocate infrastructure costs, and oversee these risks at board level.

Amazon Soy Moratorium: Testing the Durability of Voluntary Commitments

The Amazon Soy Moratorium (ASM) came under increased scrutiny during the quarter as major commodity traders withdrew from or distanced themselves from the initiative, raising questions about the future of one of the most influential voluntary mechanisms for addressing commodity-driven deforestation. Since its introduction, the ASM has been widely regarded as an important example of collective action that helped decouple soy expansion from deforestation, while supporting continued agricultural production.

Our discussions with traders and downstream buyers highlighted a broader industry trend toward harmonizing sourcing standards across global supply chains, including a move away from Amazon-specific approaches established under the ASM. While companies frequently cited operational efficiency and consistency, discussions also pointed to evolving policy and regulatory dynamics in Brazil, including measures that reduced incentives for companies maintaining sourcing standards beyond legal requirements. In this context, several major traders withdrew from the ASM, prompting questions about whether alternative approaches can deliver the same level of accountability, traceability, and forest protection that the moratorium has historically provided.

Many investor groups continue to support the environmental outcomes achieved through the ASM, and engagement discussions reflected growing attention to the robustness of alternative

safeguards. Key considerations include Amazon-specific no-deforestation standards, farm-level traceability, transparent reporting, and effective controls to prevent both legal and illegal deforestation. More broadly, the debate highlights the challenges facing voluntary sustainability initiatives and raises important questions about how such mechanisms remain effective as commercial and political pressures increase.

Accountability, Effectiveness, and Escalation

A further theme was the growing focus on accountability and effectiveness. Across executive remuneration, climate strategy, biodiversity, human rights, and corporate conduct, discussions centred on how companies measure progress and demonstrate outcomes. Following financial crime failings, for example, we sought evidence of sustained remediation, including how executive pay reflects the effectiveness of key controls.

In human rights and related engagements, the focus was on the quality of due diligence, the identification and management of supply-chain risks, and the governance mechanisms used to oversee remediation, with emphasis on evidence that processes operate effectively in practice, including where companies have withdrawn from higher-risk jurisdictions.

This emphasis was also reflected in stewardship approaches. As engagements mature, we are evaluating progress against clearly defined objectives and taking additional stewardship actions where progress remains limited. In several engagements, these efforts helped re-establish dialogue, leading to constructive discussions with companies that had previously been less responsive. Voting also continued to serve as an important accountability mechanism, complementing engagement efforts by signaling investor expectations where progress on issues such as climate strategy, human rights, labour practices, biodiversity impacts, or governance reforms remained insufficient.

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Engagement activity also highlighted the practical realities of translating sustainability strategies into day-to-day operations. Within our circular economy engagements, a June site visit to automotive manufacturers showed circularity moving into core business decisions, through closed-loop recycling, end-of-life recovery that feeds back into product design, and product life extension. At the same time, it was confirmed that scaling depends on economics, supplier capability, and customer acceptance. Site visits complement company disclosures by providing direct insight into how objectives are implemented across value chains and production processes.

Taken together, the themes explored this quarter point to a broader evolution in stewardship expectations. Whether discussing AI infrastructure, deforestation, executive accountability, human rights, circular economy implementation, or sustainability governance, the central question is increasingly the same: how companies translate commitments into decisions and decisions into measurable outcomes.

Stewardship Overview



558
engagements as of 30 September 2026

6
new engagements

Diversified Metals
is the most engaged industry

United States
Highest number of engagements in a single market

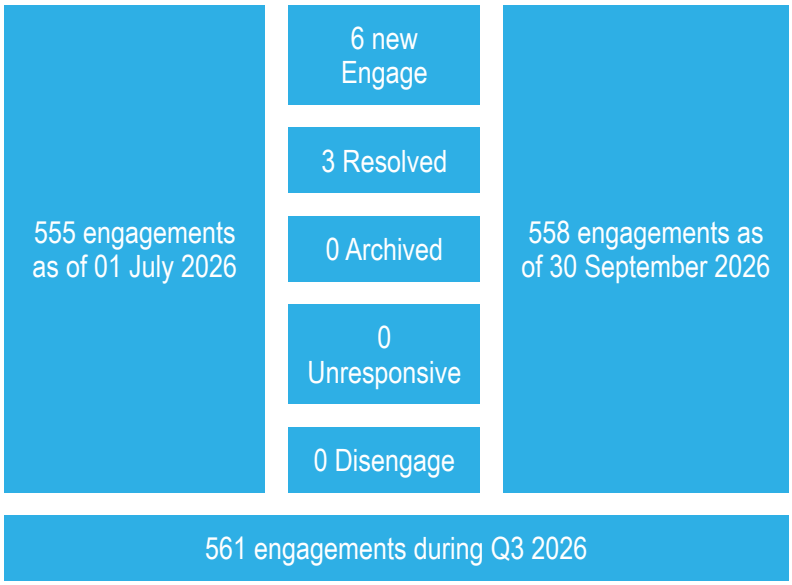
Climate Change - Transition Risk and Disclosure
are the most engaged topics

SDG 12
(62%) linked to engagement objective

Engagement Status

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

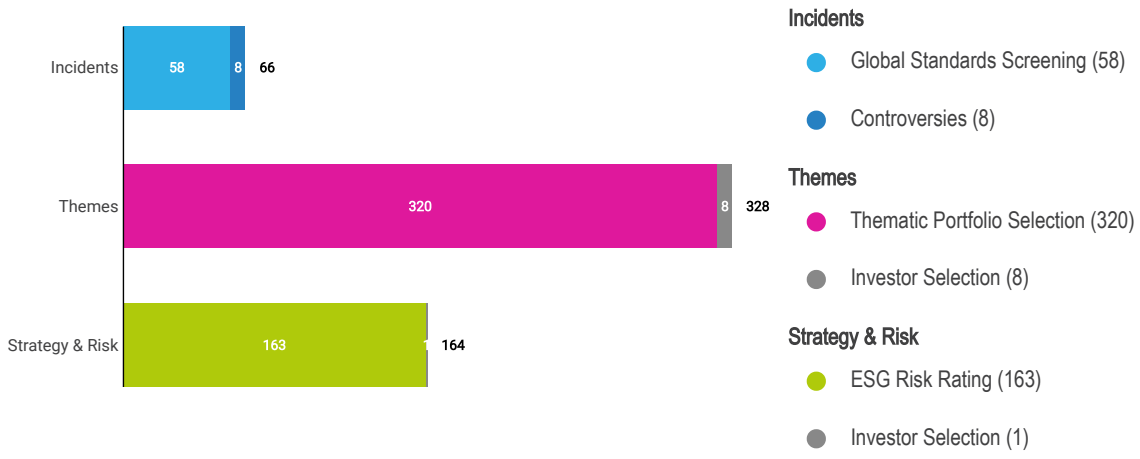
Resolved	The company has achieved the engagement objective.
Archived	Engagement is concluded, the engagement objective has not been achieved.
Unresponsive	Unresponsive is the final step in the escalation for companies not responding to our engagement. At this final step, we have exhausted all other engagement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

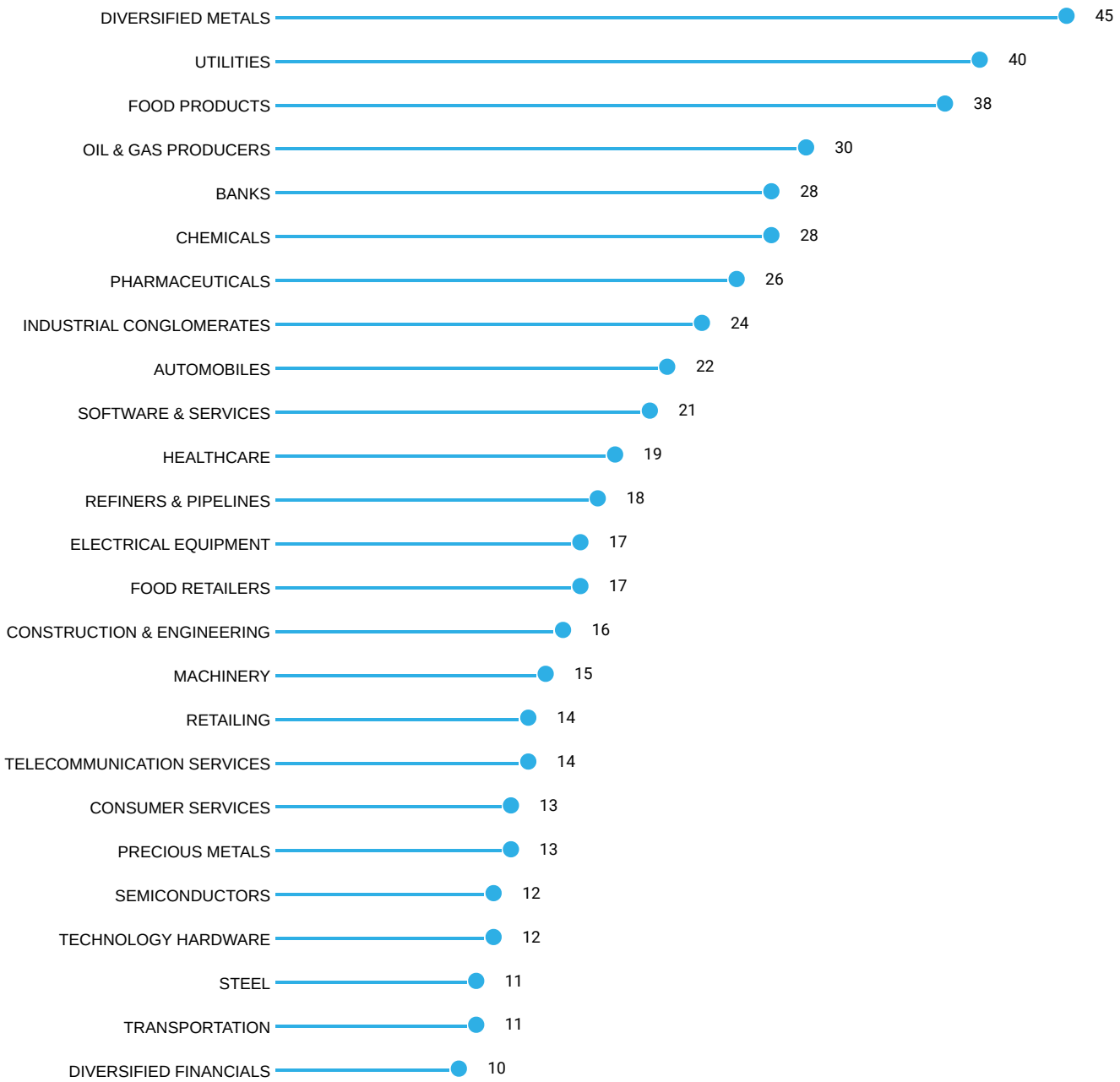
Trigger for Engagement

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.

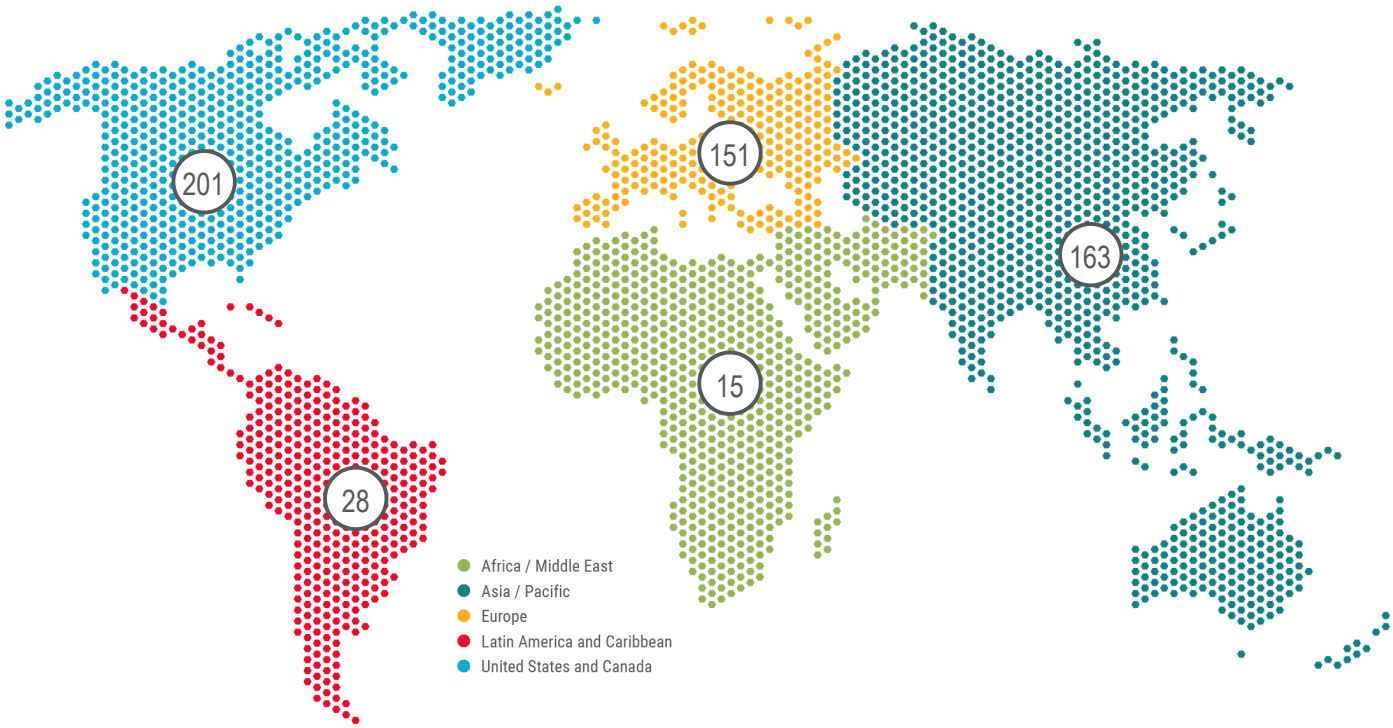


Industry Distribution

(Industries with a minimum of 10 engagements)



Engagements by Headquarter Location



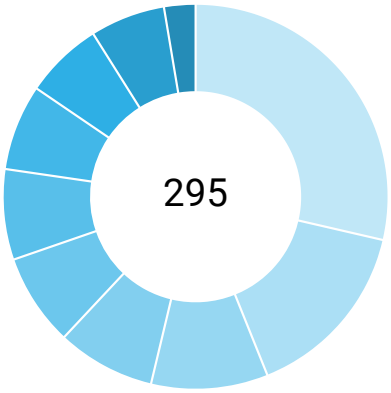


Engagement Topics

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

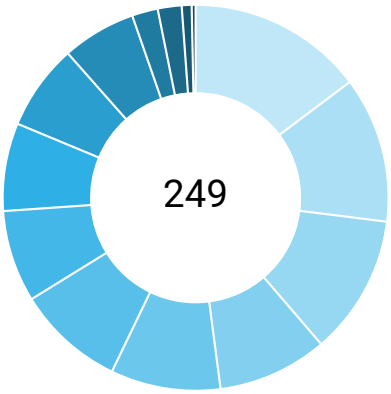
Environmental

- CLIMATE CHANGE - TRANSITION RISK (218)
- WASTE MANAGEMENT (74)
- NATURAL RESOURCE USE (58)
- CIRCULAR ECONOMY (54)
- DEFORESTATION (47)
- WATER SECURITY (116)
- WATER QUALITY (62)
- LAND POLLUTION AND SPILLS (57)
- BIODIVERSITY (49)
- AIR POLLUTANT EMISSIONS (19)



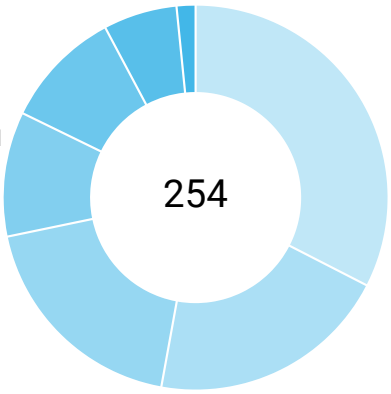
Social

- JUST TRANSITION (87)
- HUMAN CAPITAL (69)
- PRODUCT QUALITY AND SAFETY (54)
- COMMUNITY RELATIONS (45)
- CHILD LABOUR (42)
- LABOUR RIGHTS (12)
- MARKETING PRACTICES (4)
- HUMAN RIGHTS (72)
- DIVERSITY, EQUITY AND INCLUSION (DEI) (54)
- INDIGENOUS PEOPLE (53)
- FORCED LABOUR (43)
- OCCUPATIONAL HEALTH AND SAFETY (36)
- DATA PRIVACY AND SECURITY (11)
- HIGH-RISK TERRITORIES (1)



Governance

- DISCLOSURE (204)
- BOARD COMPOSITION (118)
- SHAREHOLDERS RIGHTS (62)
- COMPETITION (9)
- ESG GOVERNANCE (127)
- ACCOUNTING AND TAXATION (65)
- BUSINESS ETHICS, BRIBERY AND CORRUPTION (38)



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	43%
5 Gender Equality	9%	14 Life Below Water	8%
6 Clean Water and Sanitation	10%	15 Life on Land	10%
7 Affordable and Clean Energy	21%	16 Peace & Justice, Strong Institutions	30%
8 Decent Work and Economic Growth	38%	17 Partnerships to Achieve the Goal	3%
9 Industry, Innovation & Infrastructure	37%		

Engagement Results



127
meetings, including 3 in-person meetings

1,315
emails and phone calls exchanged

3
engagements Resolved

46
Milestones achieved

99
Positive Developments

35%
of engagements with Excellent or Good Response

22%
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
21% (113)	Good
65% (356)	Standard
11% (60)	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% (33)	Excellent
28% (155)	Good
42% (230)	Standard
17% (95)	Poor
6% (31)	None

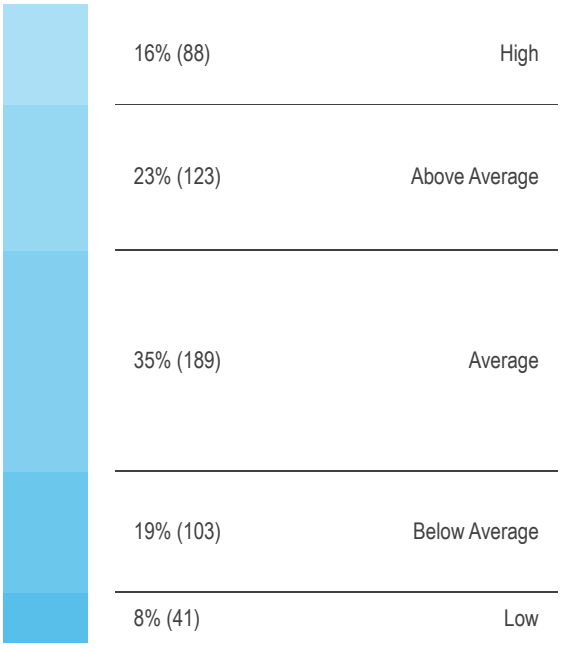
Engagement Performance

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

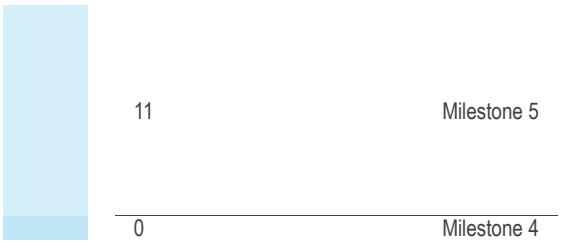
Milestones are our five-stage tracking of progress in achieving the engagement objective.

46 Milestones achieved in Q3 2026

Milestones Framework

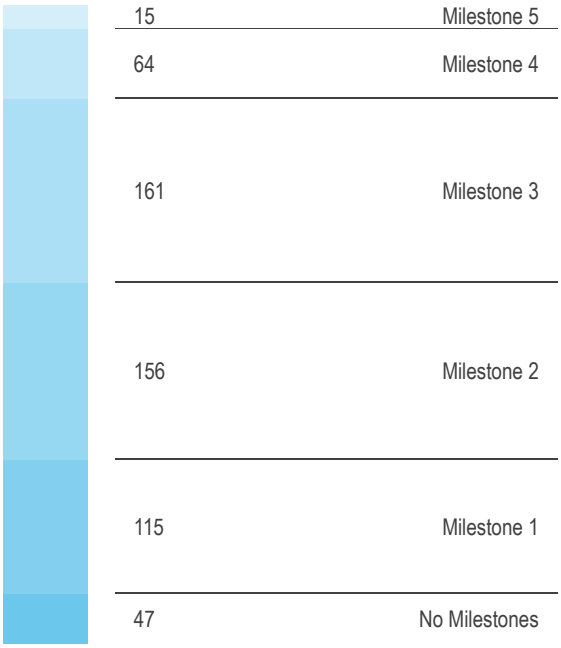
Resolved	Case successfully closed.
Milestone 5	Change objective is considered fulfilled.
Milestone 4	Implementation of strategy has advanced meaningfully, and related issuer disclosure maturing.
Milestone 3	Strategy is well formed and has moved into early stages of implementation.
Milestone 2	Issuer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

YTD Highest Milestone Achieved (Resolved)

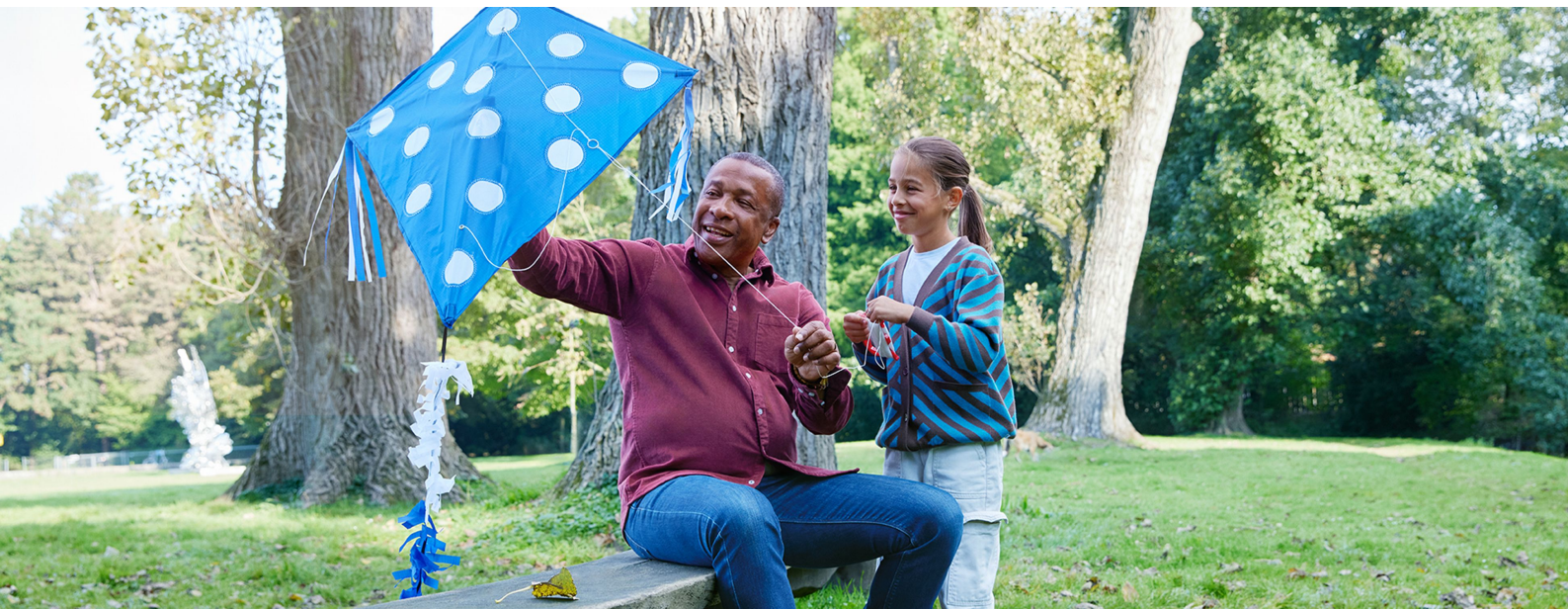


Note: Cumulative year to date resolved cases.

Highest Milestone Achieved (Engage)



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



Engagements Resolved

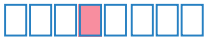
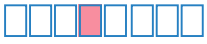
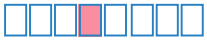
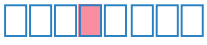
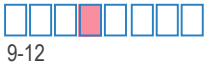
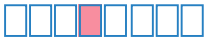
COMPANY	COUNTRY	ISSUE	FOCUS AREA	RELATED COMPANY	QUARTER
Agricultural Bank of China Ltd.	China	Focus on Business Ethics	Strategy & Risk	None	Q3
AXIA Energia SA	Brazil	Focus on Community Relations and Land Use and Biodiversity	Strategy & Risk	None	Q3
Imerys SA	France	Focus on E&S Impact of Products and Services	Strategy & Risk	None	Q3

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.
Daiichi Sankyo Co., Ltd.	Japan	Sustainability and Good Governance	Themes		0-3
Royal Caribbean Group	United States	Human Capital Management	Themes		0-3
Alphabet, Inc.	United States	Anti-Competitive Practices	Incidents		3-6
Meituan	China	Sustainability and Good Governance	Themes	Director Letter	3-6
Meta Platforms, Inc.	United States	Social Impact - Products	Incidents		3-6
Pegasystems, Inc.	United States	Business Ethics	Incidents		3-6
Shimizu Corp.	Japan	Focus on Business Ethics	Strategy & Risk		3-6
VINCI SA	France	Net Zero Transition	Themes	Director Letter	3-6
Alibaba Group Holding Ltd.	China	Sustainability and Good Governance	Themes	Director Letter	6-9
Chevron Corp.	United States	Focus on Carbon Products and Services	Strategy & Risk		6-9

COMPANY	COUNTRY	ISSUE	FOCUS AREA	ESCALATION ACTIVITIES	TIME TRACKER
					One piece equals three months.
Goldwind Science & Technology Co., Ltd.	China	Human Rights and Transition	Themes	Director Letter	 6-9
Kikkoman Corp.	Japan	Focus on Product Governance	Strategy & Risk		 6-9
Mattel, Inc.	United States	Quality and Safety - Human Rights	Incidents	Director Letter	 6-9
SABIC Agri-Nutrients Co.	Saudi Arabia	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Director Letter	 6-9
Shanghai Electric Group Co., Ltd.	China	Human Rights and Transition	Themes	Director Letter	 6-9
Sunrun, Inc.	United States	Human Rights and Transition	Themes	Director Letter	 6-9
Tencent Holdings Ltd.	China	Involvement With Entities Violating Human Rights	Incidents	Director Letter	 6-9
Alphabet, Inc.	United States	Net Zero Transition	Themes	Director Letter	 9-12
Amazon.com, Inc.	United States	Freedom of Association	Incidents	Director Letter	 9-12
Berkshire Hathaway, Inc.	United States	Net Zero Transition	Themes	Director Letter	 9-12
Blue Owl Capital, Inc.	United States	Focus on Product Governance	Strategy & Risk		 9-12
Canon, Inc.	Japan	Sustainability and Good Governance	Themes		 9-12
Glencore Plc	Switzerland	Net Zero Transition	Themes		 9-12

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	9-12
Steel Dynamics, Inc.	United States	Net Zero Transition	Themes	Director Letter	9-12
Zoomlion Heavy Industry Science & Technology Co., Ltd.	China	Focus on Carbon and Product Governance	Strategy & Risk	Director Letter	9-12
Jiangxi Copper Co., Ltd.	China	Human Rights and Transition	Themes	Director Letter	12-15
Marathon Petroleum Corp.	United States	Net Zero Transition	Themes	Director Letter	12-15
Encompass Health Corp.	United States	Focus on Product Governance and Emissions, Effluents and Waste	Strategy & Risk	Director Letter	15-18
The Walt Disney Co.	United States	Human Capital Management	Themes	Director Letter	15-18
Amazon.com, Inc.	United States	Net Zero Transition	Themes	Director Letter	18-21
HF Sinclair Corp.	United States	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Director Letter	18-21
Yunnan Baiyao Group Co., Ltd.	China	Focus on Product Governance	Strategy & Risk	Director Letter, Investor Letter, Voting Recommendations	18-21
Zhangzhou Pientzehuang Pharmaceutical Co., Ltd.	China	Focus on Risk Assessment and Corporate Governance	Strategy & Risk	Director Letter, Investor Letter, Voting Recommendations	18-21
China State Construction Engineering Corp. Ltd.	China	Focus on Risk Assessment	Strategy & Risk	Director Letter	21-24
Exxonmobil 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.
Grupo Carso SAB de CV	Mexico	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Director Letter, Voting Recommendations	 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
Targa Resources Corp.	United States	Focus on Emissions, Effluents and Waste and Community Relations	Strategy & Risk	Director Letter, Investor Letter	 Above 24
Tata Steel Ltd.	India	Net Zero Transition	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 July to 30 September 2026.

New Engage

COMPANY	COUNTRY	ISSUE	FOCUS AREA
FOOD & LIFE COMPANIES LTD. ESG Risk Rating	Japan	Focus on E&S Impact of Products and Services	Strategy & Risk
Gaztransport & Technigaz SA Investor Selection	France	Net Zero Transition	Themes
Hokuhoku Financial Group, Inc. ESG Risk Rating	Japan	Focus on Product Governance	Strategy & Risk
National Australia Bank Ltd. Investor Selection	Australia	Sustainability and Good Governance	Themes
Nokia Oyj Investor Selection	Finland	Net Zero Transition	Themes
Organo Corp. ESG Risk Rating	Japan	Focus on Product Governance	Strategy & Risk

BeFrank Contact and Legal Notice

We bring pensions closer, so that people can make their own choices for their future.



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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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
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	Standard	1	2024
Alamos Gold, Inc. (Canada, 2024)	Focus on Emissions, Effluents and Waste and Resource Use	Strategy & Risk	Good	Good	4	2024
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

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
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, 2024)	Sustainability and Good Governance	Themes	Standard	Poor	2	2024
Alphabet, Inc. (United States, 2023)	Net Zero Transition	Themes	Poor	Poor	2	2023
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, 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, 2021)	Freedom of Association	Incidents	Poor	Poor	2	2021
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, 2025)	Human Rights and Transition	Themes	Good	Poor	3	2025
Anglo American Plc (United Kingdom, 2023)	Net Zero Transition	Themes	Standard	Standard	3	2023
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
ArcelorMittal SA (Luxembourg, 2015)	Occupational Health and Safety	Incidents	Good	Excellent	3	2015

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
ArcelorMittal SA (Luxembourg, 2021)	Focus on Occupational Health and Safety	Strategy & Risk	Good	Excellent	5	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, 2022)	Biodiversity and Natural Capital	Themes	Standard	Standard	2	2022
Archer-Daniels-Midland Co. (United States, 2023)	Net Zero Transition	Themes	Standard	Standard	3	2023
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	Standard	Standard	3	2020
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
Bank of America Corp. (United States, 2022)	Biodiversity and Natural Capital	Themes	Standard	Good	0	2022

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Bank of China Ltd. (China, 2021)	Focus on ESG Integration Financials	Strategy & Risk	Standard	Standard	4	2021
Bank of Shanghai Co., Ltd. (China, 2021)	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Good	Standard	5	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	Standard	Good	5	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, 2023)	Net Zero Transition	Themes	Standard	Standard	2	2023
BHP Group Ltd. (Australia, 2025)	Human Rights and Transition	Themes	Good	Good	3	2025
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	Good	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
Bouygues SA (France, 2023)	Net Zero Transition	Themes	Standard	Standard	2	2023

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
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	Standard	3	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	Poor	1	2024
Canon, Inc. (Japan, 2024)	Sustainability and Good Governance	Themes	Poor	Poor	1	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	Excellent	Good	3	2022
CECONOMY AG (Germany, 2025)	Scaling Circular Economies	Themes	Standard	Standard	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
Chevron Corp. (United States, 2021)	Focus on Carbon Products and Services	Strategy & Risk	Poor	Poor	4	2021

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Chevron Corp. (United States, 2023)	Net Zero Transition	Themes	Standard	Poor	0	2023
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	Standard	4	2014
China Resources Gas Group Ltd. (Hong Kong, 2016)	Focus on Product Governance	Strategy & Risk	Standard	None	4	2016
China State Construction Engineering Corp. Ltd. (China, 2021)	Focus on Risk Assessment	Strategy & Risk	Poor	None	0	2021
China Steel Corp. (Taiwan, 2022)	Focus on Carbon Own Operations	Strategy & Risk	Good	Excellent	4	2022
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	4	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
Coca-Cola FEMSA SAB de CV (Mexico, 2024)	Human Capital Management	Themes	Standard	Good	2	2024
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

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Compass Group Plc (United Kingdom, 2024)	Human Capital Management	Themes	Standard	Standard	2	2024
ConocoPhillips (United States, 2023)	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Good	Standard	4	2023
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
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	Poor	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
Del Monte Corp. (United States, 2024)	Community Relations	Incidents	Poor	Standard	1	2024

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Del Monte Corp. (United States, 2022)	Biodiversity and Natural Capital	Themes	Standard	Standard	2	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 Telekom AG (Germany, 2024)	Human Capital Management	Themes	Standard	Standard	2	2024
DHL AG (Germany, 2024)	Human Capital Management	Themes	Standard	Standard	2	2024
Dixon Technologies (India) Ltd. (India, 2025)	Scaling Circular Economies	Themes	Standard	Poor	0	2025
Dole Plc (Ireland, 2026)	Occupational Health and Safety	Incidents	Standard	Standard	1	2026
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	Standard	2	2024

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
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
Empresas Copec SA (Chile, 2023)	Net Zero Transition	Themes	Standard	Standard	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	3	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
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, 2023)	Business Ethics	Incidents	Standard	Standard	2	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
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
Exxonmobil Corp. (United States, 2023)	Focus on Carbon and Emissions, Effluents and Waste	Strategy & Risk	Poor	Poor	4	2023

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Exxonmobil 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, 2024)	Sustainability and Good Governance	Themes	Standard	Excellent	1	2024
First Solar, Inc. (United States, 2025)	Human Rights and Transition	Themes	Standard	Standard	2	2025
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
FOOD & LIFE COMPANIES LTD. (Japan, 2026)	Focus on E&S Impact of Products and Services	Strategy & Risk			2	2026
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	3	2021
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	Good	Good	2	2024
Fresenius SE & Co. KGaA (Germany, 2024)	Human Capital Management	Themes	Good	Good	2	2024
Freshpet, Inc. (United States, 2025)	Focus on Product Governance	Strategy & Risk	Standard	Standard	3	2025
Fujitsu Ltd. (Japan, 2024)	Human Capital Management	Themes	Standard	Standard	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	Standard	2	2025
Gaztransport & Technigaz SA (France, 2026)	Net Zero Transition	Themes			0	2026
GE Aerospace (United States, 2022)	Focus on Emissions, Effluents and Waste and Resource Use	Strategy & Risk	Good	Excellent	3	2022

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
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	Good	Good	3	2026
George Weston Ltd. (Canada, 2024)	Human Capital Management	Themes	Standard	Standard	2	2024
Glencore Plc (Switzerland, 2021)	Child Labour	Incidents	Poor	Standard	4	2021
Glencore Plc (Switzerland, 2017)	Bribery and Corruption	Incidents	Standard	Poor	3	2017
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	Standard	Standard	3	2021
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 Carso SAB de CV (Mexico, 2021)	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Poor	Poor	2	2021
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

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
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	Standard	Poor	3	2021
Hokuhoku Financial Group, Inc. (Japan, 2026)	Focus on Product Governance	Strategy & Risk			2	2026
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	5	2024
HYUNDAI ENGINEERING & CONSTRUCTION CO., LTD. (South Korea, 2025)	Occupational Health and Safety	Incidents	Standard	Standard	1	2025
Iberdrola SA (Spain, 2025)	Human Rights and Transition	Themes	Good	Good	3	2025
Iberdrola SA (Spain, 2023)	Net Zero Transition	Themes	Good	Good	2	2023
ICL Group Ltd. (Israel, 2022)	Biodiversity and Natural Capital	Themes	Standard	Good	2	2022
Idemitsu Kosan Co., Ltd. (Japan, 2021)	Focus on Emissions, Effluents and Waste and Community Relations	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
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	Good	Poor	5	2020

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
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	5	2024
Itaú Unibanco Holding SA (Brazil, 2024)	Sustainability and Good Governance	Themes	Good	Standard	1	2024
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
James Hardie Industries Plc (Ireland, 2023)	Net Zero Transition	Themes	Standard	Standard	1	2023
JB Hi-Fi Ltd. (Australia, 2025)	Scaling Circular Economies	Themes	Standard	Standard	1	2025
JGC Holdings Corp. (Japan, 2020)	Focus on ESG Disclosure	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

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Keikyu Corp. (Japan, 2021)	Focus on Occupational Health and Safety	Strategy & Risk	Good	Good	5	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
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
Kühne + Nagel International AG (Switzerland, 2024)	Human Capital Management	Themes	Standard	Standard	2	2024
L'Oréal SA (France, 2024)	Human Capital Management	Themes	Standard	Poor	5	2024
Lear Corp. (United States, 2024)	Scaling Circular Economies	Themes	Standard	Good	0	2024
Legend Biotech Corp. (United States, 2025)	Focus on Product Governance and Access to Basic Services	Strategy & Risk	Standard	Standard	2	2025
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

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
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
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	2	2024
McDonald's Corp. (United States, 2022)	Biodiversity and Natural Capital	Themes	Standard	Poor	1	2022

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
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, 2023)	Net Zero Transition	Themes	Poor	Standard	1	2023
Microsoft Corp. (United States, 2024)	Sustainability and Good Governance	Themes	Standard	Standard	2	2024
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	Good	Good	2	2024
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
Motor Oil (Hellas) Corinth Refineries SA (Greece, 2023)	Focus on Carbon Products and Services	Strategy & Risk	Standard	None	3	2023
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

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
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
National Australia Bank Ltd. (Australia, 2026)	Sustainability and Good Governance	Themes	Standard	Standard	1	2026
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
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
Nokia Oyj (Finland, 2026)	Net Zero Transition	Themes			0	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

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
Norsk Hydro ASA (Norway, 2023)	Net Zero Transition	Themes	Good	Good	3	2023
Norsk Hydro ASA (Norway, 2025)	Human Rights and Transition	Themes	Good	Good	3	2025
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	5	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
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
Olam Group Ltd. (Singapore, 2024)	Biodiversity and Natural Capital	Themes	Standard	Standard	1	2024
Orange SA (France, 2024)	Human Capital Management	Themes	Good	Good	2	2024
Organo Corp. (Japan, 2026)	Focus on Product Governance	Strategy & Risk			3	2026
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

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
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 (United States, 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
Pilgrim's Pride Corp. (United States, 2021)	Focus on Corporate Governance and Business Ethics	Strategy & Risk	Standard	Good	4	2021
Ping An Insurance (Group) Co. of China Ltd. (China, 2026)	Sustainability and Good Governance	Themes	Standard	Standard	2	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

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
PTT Exploration & Production Plc (Thailand, 2022)	Involvement With Entities Violating Human Rights	Incidents	Standard	Standard	2	2022
Public Power Corp. SA (Greece, 2023)	Focus on Carbon Own Operations	Strategy & Risk	Good	Excellent	4	2023
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, 2023)	Net Zero Transition	Themes	Standard	Standard	3	2023
Rio Tinto Ltd. (Australia, 2025)	Human Rights and Transition	Themes	Standard	Standard	3	2025
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	Poor	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	Poor	3	2020
Samsung Electronics Co., Ltd. (South Korea, 2023)	Net Zero Transition	Themes	Poor	Standard	2	2023

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
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	5	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
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
Sibanye Stillwater Ltd. (South Africa, 2018)	Occupational Health and Safety	Incidents	Standard	Standard	4	2018
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	None	3	2020
SMA Solar Technology AG (Germany, 2025)	Human Rights and Transition	Themes	Standard	Good	3	2025

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
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	Good	Good	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
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	3	2024
Storskogen Group AB (Sweden, 2025)	Focus on Risk Assessment and ESG Disclosure	Strategy & Risk	Standard	Good	4	2025
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

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
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	3	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	5	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	Standard	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
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	Good	Good	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

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
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	Standard	2	2024
The Kansai Electric Power Co., Inc. (Japan, 2020)	Focus on Community Relations	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	Standard	Standard	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	Good	Standard	4	2025
The Siam Cement Public Co. Ltd. (Thailand, 2023)	Net Zero Transition	Themes	Poor	Standard	0	2023
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

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
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	3	2026
Tyson Foods, Inc. (United States, 2022)	Focus on Land Use and Biodiversity Supply Chain	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
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

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
UnitedHealth Group, Inc. (United States, 2025)	Anti-Competitive Practices	Incidents	Good	Good	2	2025
UnitedHealth Group, Inc. (United States, 2024)	Data Privacy and Security	Incidents	Good	Good	2	2024
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	5	2012
Vale SA (Brazil, 2025)	Human Rights and Transition	Themes	Good	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	Standard	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
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	2	2024

Company Name	Issue	Focus Area	Progress	Response	Milestone	Engage Since
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	5	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	Good	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
Zoomlion Heavy Industry Science & Technology Co., Ltd. (China, 2021)	Focus on Carbon and Product Governance	Strategy & Risk	Poor	None	2	2021
Ørsted A/S (Denmark, 2025)	Human Rights and Transition	Themes	Good	Good	3	2025