



Collaborative dialogues

As a significant investor and owner, Handelsbanken Fonder has a responsibility and an opportunity to influence companies to act responsibly and conduct their business sustainably. This responsibility also extends to the broader asset management industry and its progress on sustainability. We do this in several ways, including through various types of dialogues.

Dialogues together with other investors

One of the strengths of collaborative dialogues is that several investors together represent a larger ownership share and send clear signals to companies about investors' expectations on a particular issue. Often, these collaborative dialogues are led by a service provider, either around specific themes:

- Biodiversity
- Climate
- Human rights and labour rights

Or they take place in response to cases where companies are suspected of violating international norms such as the UN Global Compact or the OECD Guidelines for Multinational Enterprises—so-called reactive dialogues.

In 2024, 448 companies were addressed through collaborative dialogues.

About risk

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Collaborative dialogues – biodiversity

Dialogues together with experts in biodiversity

In 2024, Handelsbanken Fonder addressed biodiversity in several dialogues. The aim has been, among other things, to encourage companies to increase their knowledge, reporting, and transparency on issues related to activities with potentially negative impacts on biodiversity—both within their direct operations and throughout their value chains.

The experts and partners we collaborate with on biodiversity include:

- FAIRR, read more [here](#)
- Nature Action 100, read more [here](#)
- Investor Initiative on Hazardous Chemicals, read more [here](#)
- Sustainalytics, read more [here](#)

In 2024, 268 companies were addressed through collaborative dialogues on biodiversity-related issues. On the following pages, the companies that have been addressed and the collaborative initiative they belong to are presented.

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3M							x		x
Abbvie Inc									x
AGC							x		
Ahold Delhai- ze/Koninklijke Ahold Delhai- ze NV						x		x	x
Ajinomoto									x
AkzoNobel							x		
Alibaba Group Holding Ltd									x
Alimentation Couche-Tard Inc									x
Amazon (Whole Foods)/Ama- zon.com Inc						x			x
Amcor PLC									x
Anglo Ame- rican									x
Aramark									x
Archer-Da- niels-Midland Co.								x	x
Arkema							x		
Asahi Kasei							x		
Asian Paints Ltd									x
Associated British Foods PLC									x
AstraZeneca PLC									x
Avery Den- nison							x		
Bakkafrost P/F		x							
Banco do Brasil SA								x	
Bank of America Corporation								x	

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Barrick Gold Corporation									x
BASF SE							x		x
Bayer AG							x		x
Bayer CropScience Ltd. (India)								x	
Beyond Meat, Inc.								x	
BHP									x
Bloomin' Brands			x						
Braskem							x		
BRF SA				x				x	
Brinker International			x						
Britannia Industries Ltd									x
Bunge Global SA								x	
Bunge Limited									x
Cargill, Inc.								x	
Carrefour SA						x		x	x
Cencosud SA								x	
Central Retail Corp. Public Co. Ltd.								x	
Charoen Pokphand Foods PCL				x	x				
Charoen Pokphand Indonesia									x
Chemours							x		

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China Meng- niu Dairy Co Ltd									x
Coles Group						x			
Colga- te-Palmolive Company									x
Conagra Brands Inc						x			x
Corteva							x	x	x
Costco						x			x
Covestro							x		
Cranswick PLC				x					
Crédit Agri- cole SA								x	
Daikin Indus- tries, Ltd.							x		
Danone SA						x		x	x
Darden Restaurants			x						
Darling Ingre- dients Inc				x					
DBS Group Holdings Ltd.								x	
Dechra Phar- maceuticals	x								
Deere & Co.								x	
DIC Corpo- ration							x		
Domino's Pizza, Inc.			x						
Dow Inc.							x		x
DSM BV								x	
DSM Firme- nich									x
Duke Energy									
DuPont							x		
Eastman Chemical							x		
Ecolab							x		
Elanco	x								
Essity AB (publ) / Essi- ty Class B									x

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Evonik							x		
FMC Corp									x
Foshan Hai Tian Flavouring & Food									x
Freeport-Mc- MoRan									x
Fresh Del Monte Pro- duce, Inc.								x	
General Mills						x		x	x
Glencore									x
Golden Agri-Resour- ces Ltd								x	
Golden Agri-Resour- ces Ltd.								x	
Grieg Se- afood ASA		x							
Gruma SAB de CV								x	
Grupo Bimbo SAB de CV									x
Grupo Mexico									x
Hanwha Solutions							x		
Home Depot Inc									x
Honeywell							x		
Hormel Foods Corp				x					x
ICL Group Ltd.								x	
Indofood Sukses Makmur									x
Indorama Ventures							x		
ING Groep NV								x	

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Inner Mongolia Yili Industrial Group Co Ltd									x
Internatio- nal Paper Company									x
IOI Corp. Bhd.								x	
Itochu Corp									x
JBS SA				x					x
Johnson & Johnson									x
Johnson Matthey							x		
JPMorgan Chase & Co.								x	
Kellogg Co.									x
Kerry Group Plc								x	
Kimber- ly-Clark Corp									x
Kraft Heinz						x			
Kraft Heinz Co.									x
Kroger						x		x	x
Lanxess							x		
Leroy Se- afood Group ASA		x							
LG Chem							x		x
Loblaw Companies Limited						x			
L'Oreal SA									x
Lotte Che- mical							x		
Lowe's Com- panies Inc.									x
Lyondell- Basell							x		

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Maple Leaf Foods Inc				x					
Marico Ltd									x
Marubeni Corporation					x				x
Maruha Nichiro Corporation					x				
McDonald's Corporation			x					x	x
Merck & Co Inc									x
Minerva SA								x	
Mitsubishi Chemical							x		
Mitsubishi Corporation					x			x	
Mitsui & Co., Ltd.									x
Mitsui Che- micals							x		
Mondelez						x			x
Mondi PLC									x
Mowi ASA		x						x	
MSD Animal Health (Merck & Co Animal Health)	x								
Multiexport Foods SA		x							
Muyuan Foodstuff Co Ltd				x					x
Nan Ya Plastics							x		x
Nestlé SA						x		x	x
Nippon Paint							x		
Nissui Corpo- ration					x			x	
Nitto Denko							x		
Nomad Foods Ltd					x				

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Novartis AG									x
Novo Nordisk A/S									x
Nutrien Ltd.							x	x	x
Oji Holdings Corp									x
Olam Group Ltd.								x	
Orica Ltd									x
Packaging Corp of America									x
PepsiCo, Inc.								x	x
Pfizer Inc									x
Phibro Animal Health Cor- poration	x								
PPG Indu- stries							x		x
Procter & Gamble Company								x	x
PT Astra Agro Lestari Tbk								x	
PT Bank Mandiri (Per- sero) Tbk								x	
PTT Global Chemical							x		
Resonac							x		
Restaurant Brands Inter- national			x						x
Rio Tinto Plc									x
Roche Holding (Par) AG									x
SABIC							x		
Sainsbury's						x			
Salmar ASA		x							
Salmones Camanchaca SA		x							
Sasol Limited							x		

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SD Guthrie Bhd.								x	x
Seaboard Corporation				x					
Sherwin-Wil- liams							x		x
Shin-Etsu							x		
Shoprite Hol- dings Ltd.								x	
Sika							x		
Smurfit Kappa Group PLC									x
Sociedad Química y Minera de Chile SA								x	x
Solvay							x		x
Starbucks			x					x	
Stora Enso Oyj / Stora Enso Class R									x
Sumitomo Chemical							x		
Sumitomo Mitsui Finan- cial Group, Inc.								x	
Suzano S.A.									x
Syensqo							x		
Sysco Corp									x
Target Corp						x			x
Teijin							x		
Tesco						x			
Texas Road- house			x						
Thai Union Group PCL					x				
The Cheese- cake Factory			x						
The Hershey Company						x			
The Mosaic Company							x		

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The Wendy's Company			x						
TJX (Compa- nies) Inc									x
Tongwei Ltd A									x
Toray Indu- stries							x		
Tyson Foods, Inc.				x				x	x
UBS Group AG								x	
Umicore							x		
Unilever PLC						x			x
UPM-Kym- mene (Oyj)									x
Vale SA									x
Vetoquinol SA	x								
Virbac Group	x								
WalMart Inc.						x		x	x
Wanhua Chemical							x		
Want Want China Hol- dings Ltd								x	
Wens Food- stuff Group Co., Ltd.									x
Westlake Chemical							x		
WEYER- HAEUSER COMPANY									x
WH Group Ltd				x					x
Wilmar International Limited									x
Woolworths Group Limited						x		x	x

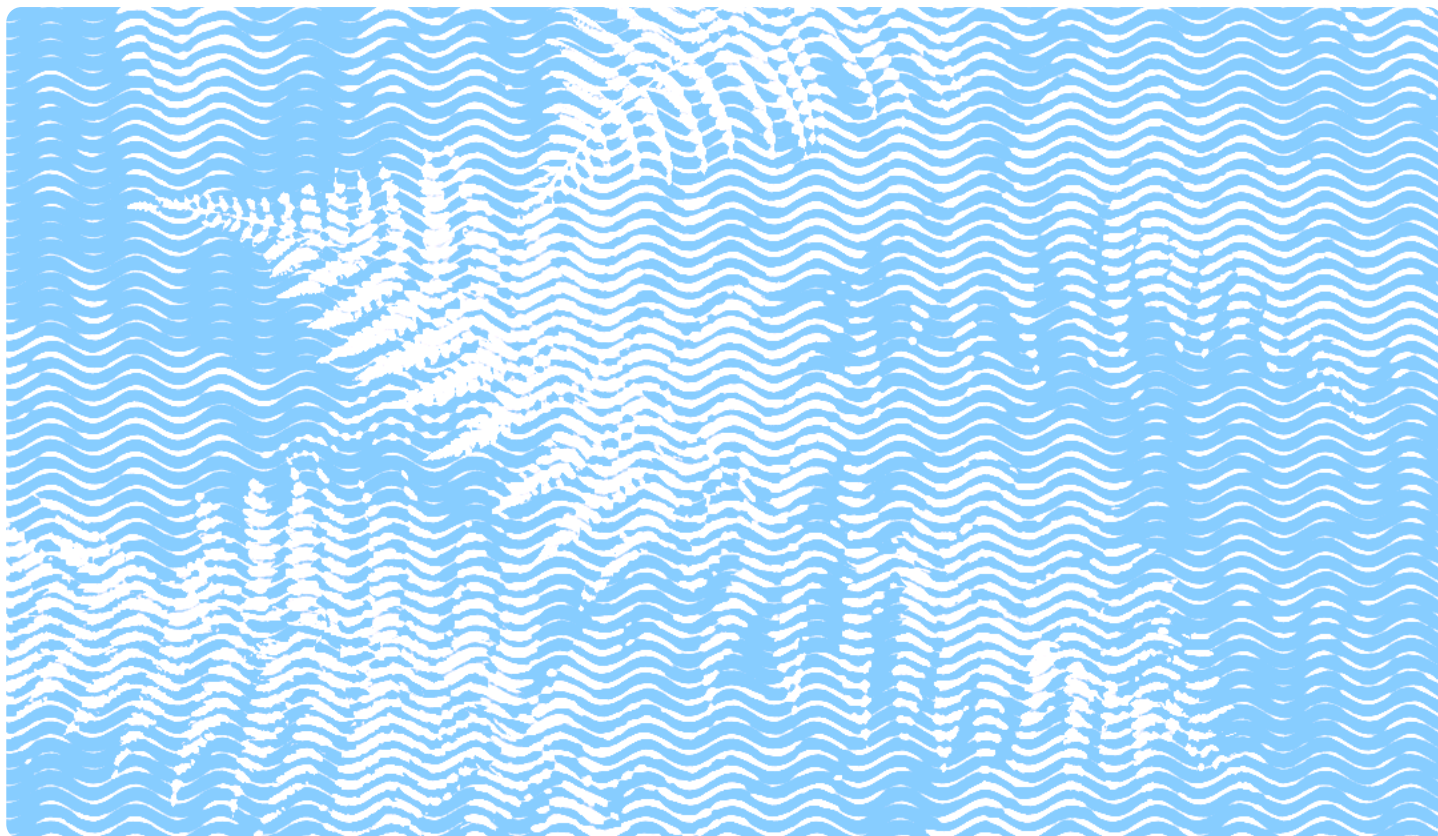
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Yara Interna- tional ASA				x			x		
Yum! Brands			x					x	x
Zijin Mining Group Co Ltd									x
Zoetis	x								x

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Collaborative dialogues – climate

Dialogues together with Climate Action 100+

Climate Action 100+ is a global collaborative initiative aimed at encouraging the companies with the highest greenhouse gas emissions to take responsibility and implement necessary measures to combat climate change. Handelsbanken Fonder joined the initiative in 2017.

As part of this initiative, Handelsbanken Fonder currently serves as one of three lead investors in the dialogue with SSAB, and also participates as a supporting investor in dialogues with Volvo AB and Caterpillar.

In other dialogues, the fund company does not participate directly in the engagement work but, as a member of Climate Action 100+, supports the collective engagement efforts with all companies. Read more about Climate Action 100+ [here](#).

In 2024, 181 companies have been addressed through collaborative dialogues on various climate-related issues.

On the following pages, the companies that have been addressed and the collaborative initiative they belong to are presented.

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Company		
A.P. Møller - Maersk	Daikin Industries, Ltd.	BLUESCOPE STEEL LIMITED
Adbri Ltd	Daimler AG	Boeing Company
AES CORPORATION	Dangote Cement PLC	BORAL LIMITED
AGL ENERGY LIMITED	Danone SA	BP
AIR FRANCE KLM SA	DELTA AIR LINES, INC.	Bumi Resources
Airbus Group	DEVON ENERGY CORPORATION	Bunge Limited
Ameren Corp	DOMINION ENERGY, INC	Canadian Natural Resources Limited
AMERICAN AIRLINES GROUP INC.	Dow Inc.	Carrefour SA
American Electric Power Company, Inc.	Duke Energy	Caterpillar Inc.
Aneka Tambang Tbk (ANTAM)	E. ON	Cemex SAB de CV
Anglo American	Ecopetrol Sa	Centrica
Anhui Conch Cement	EDF	CEZ, a.s.
ArcelorMittal	Enbridge Inc.	Chevron Corporation
BASF SE	Enel	China National Offshore Oil Corporation
Bashan Iron & Steel Co, Ltd	ENEOS Holdings, Inc	(CNOOC) Limited
Bayer AG	ENGIE SA	China Petroleum & Chemical Corporation (Sino-pec)
Bayerische Motoren Werke Aktiengesellschaft	Eni SpA	China Shenhua
Berkshire Hathaway	EOG Resources	China Steel Corporation
BHP	EQT Corp	Coal India
BLUESCOPE STEEL LIMITED	Equinor	COCA-COLA COMPANY
Boeing Company	ESKOM HOLDINGS SOC LIMITED	Colgate-Palmolive Company
BORAL LIMITED	Exelon Corporation	ConocoPhillips
BP	Exxon Mobil Corporation	Constellation Energy Corp
Bumi Resources	FIRSTENERGY CORP.	CRH
Bunge Limited	Ford Motor Company	Cummins Inc.
Canadian Natural Resources Limited	Formosa Petrochemical	Daikin Industries, Ltd.
Carrefour SA	A.P. Møller - Maersk	Daimler AG
Caterpillar Inc.	Adbri Ltd	Dangote Cement PLC
Cemex SAB de CV	AES CORPORATION	Danone SA
Centrica	AGL ENERGY LIMITED	DELTA AIR LINES, INC.
CEZ, a.s.	AIR FRANCE KLM SA	DEVON ENERGY CORPORATION
Chevron Corporation	Airbus Group	DOMINION ENERGY, INC
China National Offshore Oil Corporation	Ameren Corp	Dow Inc.
(CNOOC) Limited	AMERICAN AIRLINES GROUP INC.	Duke Energy
China Petroleum & Chemical Corporation	American Electric Power Company, Inc.	E. ON
(Sinopec)	Aneka Tambang Tbk (ANTAM)	Ecopetrol Sa
China Shenhua	Anglo American	EDF
China Steel Corporation	Anhui Conch Cement	Enbridge Inc.
Coal India	ArcelorMittal	Enel
COCA-COLA COMPANY	BASF SE	ENEOS Holdings, Inc
Colgate-Palmolive Company	Bashan Iron & Steel Co, Ltd	ENGIE SA
ConocoPhillips	Bayer AG	Eni SpA
Constellation Energy Corp	Bayerische Motoren Werke Aktiengesellschaft	EOG Resources
CRH	Berkshire Hathaway	EQT Corp
Cummins Inc.	BHP	

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Equinor	NTPC Ltd	Stellantis NV.
ESKOM HOLDINGS SOC LIMITED	OCCIDENTAL PETROLEUM CORPORATION	Suncor Energy Inc.
Exelon Corporation	Oil & Natural Gas	Suzano S.A.
Exxon Mobil Corporation	Oil Search	Suzuki Motor Corporation
FIRSTENERGY CORP.	OMV AG	Tata
Ford Motor Company	Orica Ltd	TC Energy+E13:E33
Formosa Petrochemical	ORIGIN ENERGY LIMITED	Teck Resources Limited
Fortum Oyj	PACCAR Inc	The Home Depot
Gas Natural SDG SA	Panasonic Corporation	thyssenkrupp AG
Gazprom	PBF Energy Inc.	Toray Industries, Inc.
GE Vernova (General Electric Company)	PepsiCo, Inc.	Total
General Motors Company	PETROCHINA Company Limited	Toyota Motor Corporation
Glencore	Petróleo Brasileiro SA - Petrobras	Trane Technologies PLC
Grupo Argos SA	Petróleos Mexicanos - PEMEX	UltraTech Cement Ltd.
Grupo Mexico	PGE - Polska Grupa Energetyczna S.A.	Unilever PLC
Heidelberg Materials AG (HeidelbergCement AG)	Phillips 66	Uniper
Hitachi, Ltd.	POSCO	UNITED AIRLINES HOLDINGS, INC.
Holcim Ltd	Power Assets Holdings Limited	United Tractor
Hon Hai Precision Industry	PPL CORPORATION	Vale SA
Honda Motor Company	Procter & Gamble Company	Valero Energy Corporation
Honeywell	PTT	Vedanta Ltd
Iberdrola, S.A.	QANTAS AIRWAYS LIMITED	VISTRA ENERGY CORP.
Imperial Oil	Raytheon Technologies	Volkswagen AG
Incitec Pivot	Reliance Industries	Volvo
International Paper Company	RENAULT S.A.	WalMart Inc.
JBS SA	Repsol	WEC ENERGY GROUP, INC.
KINDER MORGAN, INC.	Rio Tinto Plc	WEYERHAEUSER COMPANY
Koninklijke Philips NV	Rolls-Royce	WOODSIDE PETROLEUM LTD.
Korea Electric Power Corp	Rosneft Oil Company	WOOLWORTHS GROUP LIMITED
LafargeHolcim Ltd	RWE	Xcel Energy Inc
L'AIR LIQUIDE	Saic Motor Corporation	
Lockheed Martin Corporation	Saint Gobain (Compagnie de)	
Lukoil OAO	Samsung Electronics Co Ltd	
LyondellBasell Industries CI A	SANTOS LIMITED	
Marathon Petroleum	Sasol Limited	
Martin Marietta Materials Inc.	Saudi Arabian Oil Company (Aramco)	
NATIONAL GRID PLC	Saudi Basic Industries Corp.	
Naturgy Energy Group, S.A.	Severstal (PAO)	
Nestlé SA	Shell plc (Royal Dutch Shell)	
NextEra Energy, Inc.	Siemens Energy (formerly Siemens AG)	
Nippon Steel Corporation	SK Innovation Co Ltd	
Nissan Motor Co., Ltd.	SOUTH32 LIMITED	
Norilsk Nickel	Southern Company	
NRG ENERGY, INC.	SSAB AB	
	SSE PLC	

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Collaborative dialogues – human rights and labour rights

Dialogues within initiatives for human rights and labour rights

Handelsbanken Fonder actively participates in several collaborative initiatives together with other investors to promote labour rights and human rights. Some of the initiatives we participate in are:

PRI Advance

Advance is a global initiative from PRI where investors collaborate to influence companies in the mining and energy sectors on issues related to human rights and social conditions.

Read more [here](#).

FAIRR Working Conditions engagement

FAIRR is a collaboration focused on labour rights in the global protein supply chain. The goal is to improve health, safety, and fair conditions among major producers of animal protein.

The collaboration includes six of the world's largest producers of animal protein.

Read more [here](#).

Big Tech & Human Rights investor collaboration

The Council on Ethics for the Swedish AP Funds has gathered investors, including Handelsbanken Fonder, representing a total of €7.3 trillion in capital to influence companies such as Alphabet, Meta, and Tencent. The goal is for these companies to manage risks related to human rights and increase transparency, in line with the UN Guiding Principles.

read more [here](#).

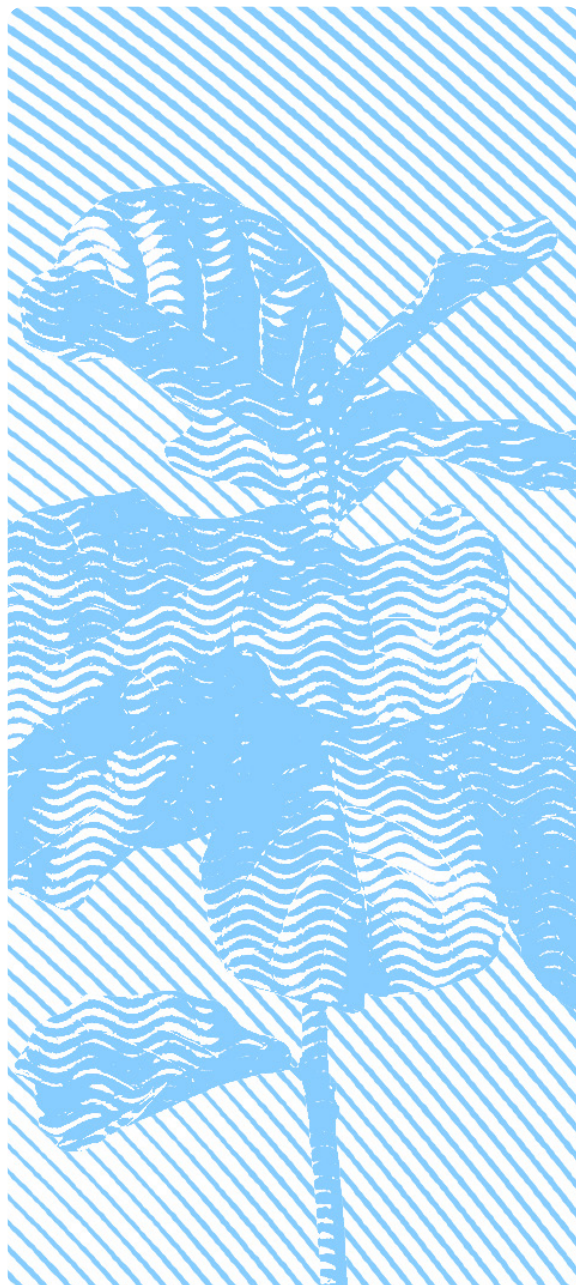
In 2024, Handelsbanken Fonder conducted 52 collaborative dialogues on human rights and labour rights.

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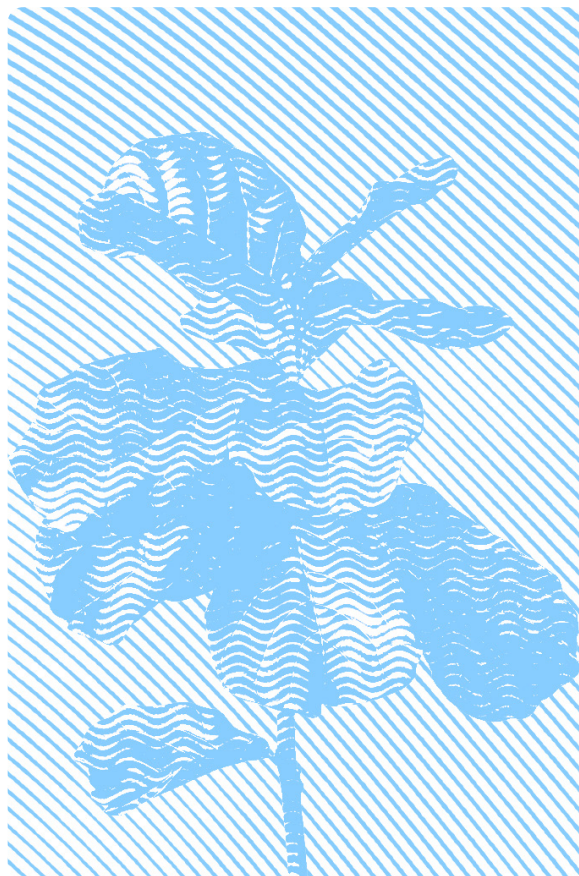
Company	FAIRR Working Conditions engagement	PRI Advance	Big Tech & Human Rights investor collaboration
Acciona		X	
Alcoa		X	
Alibaba Group Holding Ltd			X
Alphabet Inc.			X
Amazon (Whole Foods)/Amazon.com Inc			X
Anglo American		X	
AngloGold Ashanti		X	
Antofagasta		X	
Apple Inc.			X
ArcelorMittal		X	
Barrick Gold Corporation		X	
BHP		X	
BRF SA	X		
Buenaventura		X	
China Shenhua		X	
CLP Holdings		X	
Coal India		X	
Cranswick PLC	X		
Duke Energy		X	
DuPont			
E.ON		X	
EDF		X	
EDP		X	
Eletrobras		X	
Enel		X	
Engie		X	
First Quantum		X	
Freeport-McMoRan		X	
Glencore		X	
Gold Fields		X	
Grupo Mexico		X	
Iberdrola, S.A.		X	
JBS SA	X		



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Company	FAIRR Working Conditions engagement	PRI Advance	Big Tech & Human Rights investor collaboration
Lundin Mining		X	
Marfrig Global Foods SA	X		
Meta			X
Microsoft			X
Newmont (köpte Newcrest)		X	
NextEra Energy, Inc.		X	
Nippon Steel Corporation		X	
Orsted		X	
Peñoles		X	
POSCO		X	
Rio Tinto Plc		X	
RWE		X	
Siemens Gamesa		X	
Southern Company		X	
Teck Resources Limited		X	
Tencent			X
Tyson Foods, Inc.	X		
Vale SA		X	
WH Group Ltd	X		
Zijin		X	



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Collaborative dialogues – reactive dialogues

Dialogues via ISS ESG on suspected norm violations

Handelsbanken Fonder's service provider, ISS ESG, conducts dialogues on our behalf with companies suspected of violating international norms related to the environment, human rights/labour rights, or corruption.

In 2024, 99 companies have been addressed through reactive dialogues. On the following pages, the companies that have been addressed and the objective of the dialogue are presented.

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Company	ISS Pooled Engagement	E (Environmental)	S (Social)	G (Governance)	Objective of the dialogues
Acciona	X	X	X		The company needs to demonstrate through supporting documentation or accounts by external stakeholders that credible steps are being taken to make sure that the environmental impacts of the Site C project are adequately mitigated. It also needs to demonstrate that indigenous rights are respected at its operations in British Columbia, Canada.
ACS, Actividades de Construcción y Servicios SA	X	X	X		The company needs to demonstrate through supporting documentation or accounts by external stakeholders that credible steps are being taken to make sure that the environmental impacts of the Site C project are adequately mitigated. It also needs to demonstrate that indigenous rights are respected at its operations in British Columbia, Canada.
Adani Enterprises Limited	X	X	X		The company should demonstrate that it has adopted credible measures to mitigate the climate change impacts of its operations at the Carmichael Coal Mine project.
Aecon Group Inc.	X	X	X		The company needs to demonstrate through supporting documentation or accounts by external stakeholders that credible steps are being taken to make sure that the environmental impacts of the Site C project are adequately mitigated.
Aker Solutions ASA	X	X	X		The company should demonstrate through the accounts of external stakeholders that the Scarborough/Pluto LNG projects are being developed in accordance with the targets set in the Paris Agreement and that all prospective environmental impacts have been adequately assessed, with appropriate mitigation measures.
Anheuser-Busch InBev SA/NV	X		X		The company needs to demonstrate that union rights are respected at its operations in Peru. Concretely, this may be achieved by, among other means, engaging with the relevant stakeholders to address the allegations raised against the company and implementing remediation measures through a third-party audit to ensure workers' union rights are respected in line with international labour standards.
AntarChile SA	X		X		The company needs to demonstrate that indigenous rights are respected in relation to its Valdivia mill waste pipeline project in Chile.
Apple Inc.	X		X	X	The company needs to demonstrate a safe, inclusive and harassment-free work environment by ensuring the adequate implementation of its policies across its own operations, and the efficacy of its measures is confirmed by stakeholders. It also needs to demonstrate credible efforts to prevent the recurrence of anti-competitive behaviour, including revisions of its anti-steering provisions and no new allegations are raised for several years.
AtkinsRealis Group Inc.	X	X	X		The company needs to demonstrate that indigenous rights are respected at its operations in British Columbia, Canada. It also needs to demonstrate through supporting documentation or accounts by external stakeholders that credible steps are being taken to make sure that the environmental impacts of the Site C project are adequately mitigated.
Bank of America Corporation	X		X		The company should demonstrate that it is respecting consumers' rights by implementing the remediation plan for impacted customers, the applicable recommendations of the Consumer Financial Protection Bureau, and sound consumer protection policies across all business segments.

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Company	ISS Pooled Engagement	E (Environmental)	S (Social)	G (Governance)	Objective of the dialogues
Barrick Gold Corporation	X	X	X		The company needs to demonstrate through documentation or accounts by external stakeholders that it has compensated victims of violence by security providers at Porgera and North Mara, and that there are no recurring human rights violations at these mines. Additionally, the company needs to show what measures have been taken to avoid and mitigate the risk of water contamination at the Porgera mine.
Bharat Heavy Electricals Limited	X	X	X		An authoritative organization, such as UNESCO's World Heritage Committee or IUCN, must conclude that adequate measures have been implemented to protect the Sundarbans World Heritage Site. The measures should include WHC recommendations, such as a strategic environmental assessment and evidence that the measures would successfully address impacts on the site's universal value.
Blackrock, Inc.	X		X		The company or its partners in the Lake Turkana Wind Power (LTWP) project must demonstrate through documentation or accounts by external stakeholders that indigenous peoples' right to free, prior and informed consent (FPIC) and adequate compensation is respected.
Boeing Company	X		X		The company needs to demonstrate that workers' union rights are respected in the U.S. through independent audits ensuring the implementation of labour policies, particularly freedom of association and the right to collective bargaining. The company should engage with stakeholders to address allegations and actively communicate its union rights policy.
Bolloré SE	X		X		The company needs to demonstrate through supporting documentation or accounts by external stakeholders that its subsidiary Socfinaf respects human rights in its operations in Cameroon. This includes adequate consultation with and compensation of surrounding communities; implementation of livelihood programs; and/or implementation of programs for the betterment of communities' living standards.
Carrefour SA	X		X		The company needs to demonstrate that it has undertaken enhanced due diligence to address allegations of state-sponsored forced labour in its supply chain. The credibility of the measures should be confirmed by stakeholders. If due diligence proves ineffective, the company should disengage from problematic suppliers in or connected to the Xinjiang Uyghur Autonomous Region.
China Yangtze Power Co., Ltd.	X	X	X		The company needs to demonstrate that it takes sufficient measures at the Gezhouba Dam and the Three Gorges Dam to ensure that the biodiversity of the Yangtze River is restored and that it has adequate processes in place to ensure that future infrastructure projects do not adversely affect biodiversity.
Chubu Electric Power Co., Inc.	X	X			The company should demonstrate that adequate measures have been implemented to mitigate the climate impacts of the Gorgon project.
CITIC Limited	X		X		The company needs to demonstrate that indigenous rights are respected in relation to its Las Bambas copper mine project in Peru.
Coal India	X	X	X		The company needs to regularly disclose accurate information on legal environmental and forest clearance status and remedial action for its projects. The company also needs to demonstrate that it conducts adequate baseline and impact assessment reports for all projects and that it integrates resulting findings into project design and environmental management plans. It also should demonstrate that it is respecting its workers' right to safe and healthy working conditions throughout its operations and its subsidiaries in India.

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COFCO Sugar Holding Co. Ltd.	X		X		The company needs to demonstrate that it has undertaken enhanced due diligence to address the allegations of state-sponsored forced labour in its operations in China, with the credibility of its measures confirmed by stakeholders.
Compagnie de l'Odé SE	X		X		The company needs to demonstrate through supporting documentation or accounts by external stakeholders that its subsidiary Socfinaf is respecting human rights in its operations in Cameroon, Sierra Leone and Nigeria. This includes the adequate consultation with and compensation of surrounding communities; the implementation of livelihood programs; and/or implementation of programs for the betterment of the communities' living standards. It also needs to demonstrate that it respects the right of its workers to just and favourable conditions of work in its subsidiary's operations in Cameroon, and the credibility of the measures is confirmed by stakeholders.
Daqo New Energy Corp.	X		X		The company needs to demonstrate that it has undertaken enhanced due diligence to address the allegations of state-sponsored forced labour in its operations in China, with the credibility of its measures confirmed by stakeholders; the company needs to demonstrate that it is not complicit in running or participating in Chinese government-led programmes linked to forced labour concerns and that it has taken measures to mitigate the risks of forced labour attached to the region.
Electricity Generating Public Company Limited	X	X	X		The company needs to demonstrate, through supporting documentation or accounts by third-party stakeholders, that the Xayaburi dam does not severely impact the biodiversity or the water, sediment and nutrient flow of the Mekong River and that cumulative and long-term impacts of the dam have been adequately assessed. The company needs to demonstrate, through supporting documentation or accounts by third-party stakeholders, that the right of communities living along the Mekong river to an adequate standard of living is being respected at the Xayaburi dam.
Empresas Copec SA	X		X		The company needs to demonstrate that indigenous rights are respected in relation to its Valdivia mill waste pipeline project in Chile.
Enbridge Inc.	X		X		The company needs to share information on steps taken to address the recommendations by the UNSR on the rights of indigenous peoples; provide details on remedial measures taken concerning the failure to respect the right to FPIC of indigenous peoples impacted by the pipeline project; and provide detailed information on consultation process conducted prior to the construction of DAPL, and share information on the policies and mechanisms the company has in place to mitigate, prevent and remediate adverse impacts on indigenous peoples at its operations.
ENEOS Holdings, Inc	X	X	X		The company needs to demonstrate that Minera Escondida's copper mining activities are not severely impacting water resources and vulnerable ecosystems in the Atacama Desert in Chile.
Energy Transfer LP	X	X			The company needs to share information on steps taken to address the recommendations by the UNSR on the rights of indigenous peoples; provide details on remedial measures taken concerning the failure to respect the right to FPIC of indigenous peoples impacted by the pipeline project; and provide detailed information on consultation process conducted prior to the construction of DAPL, and share information on the policies and mechanisms the company has in place to mitigate, prevent and remediate adverse impacts on indigenous peoples at its operations.

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ENGIE SA	X	X	X		The company needs to demonstrate, through accounts by a third party or supporting documentation, that the Energia Sustentavel do Brasil consortium has implemented adequate measures to support indigenous communities' standard of living at the Jirau dam. It also needs to demonstrate, through accounts by a third party or supporting documentation, that adequate measures have been implemented to mitigate the impacts of the Jirau dam on the biodiversity of the Madeira river.
EXOR NV	X		X	X	The company should restate its finances for fiscal years 2019 – 2021, confirm that the controversial financial statements are no longer reliable and used by the company, and that specific remedial measures were taken to address the allegations of false accounting and prevent the recurrence of such misconduct.
Freeport-McMoRan	X	X	X		The company needs to demonstrate through supporting documentation or accounts by external stakeholders that it meets international best practice in its approach to tailings management. The company needs to demonstrate, through supporting documentation or accounts by external stakeholders, that it is respecting human rights across its operations in Indonesia.
Golden Agri-Resources Ltd	X	X	X		The company needs to credibly demonstrate that it has successfully implemented standards and guidelines for free, prior, and informed consent (FPIC) and compensation on par with international norms and good practice standards. It also needs to demonstrate that it has successfully implemented measures to prevent deforestation of high conservation value areas and high carbon stock forests at its operations in Liberia.
Grupo Mexico S.A.B. de C.V.	X	X	X		The company needs to demonstrate that the impacts of the 2014 spill at the Buenavista mine have been adequately remediated, and to demonstrate that it has improved its environmental and health and safety management systems.
Hankook & Company Co., Ltd.	X		X		The company needs to demonstrate that the right to safe and healthy working conditions is respected at its operations, including at its subsidiaries, in South Korea.
Hawaiian Electric Industries, Inc.	X		X		The company demonstrates that the right to life is respected at its operations through conducting substantial remediation for the affected individuals and communities, properly maintaining its power equipment, and effectively implementing its wildfire mitigation programme.
HD HYUNDAI Co., Ltd.	X		X		The company needs to demonstrate that the right to safe and healthy working conditions is respected at its operations, including its subsidiaries, in South Korea.
HD Hyundai Heavy Industries Co., Ltd.	X		X		The company needs to provide evidence that it is successfully implementing health and safety procedures throughout the company's operations, including its subsidiaries, in South Korea.
HD Korea Shipbuilding & Offshore Engineering Co., Ltd.	X		X		The company needs to demonstrate that the right to safe and healthy working conditions is respected at its operations, including its subsidiaries, in South Korea.
Hochtief AG	X	X	X		The company needs to demonstrate through supporting documentation or accounts by external stakeholders that credible steps are being taken to make sure that the environmental impacts of the Site C project are adequately mitigated.

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Hugo Boss AG	X		X		The company needs to demonstrate that it is respecting its workers' freedom of association and the right to collective bargaining in line with international norms.
Iflytek Co., Ltd.	X		X		The company needs to demonstrate its commitment to ensure that the right to privacy is respected at its operations and ensure that it prevents social discrimination by conducting appropriate human rights due diligence and commissioning an independent third party audit of its compliance processes.
Imperial Metals Corporation	X		X		The company needs to demonstrate that indigenous rights are respected at its operations in British Columbia, Canada.
Jardine Cycle & Carriage Limited	X		X		The company needs to demonstrate that adequate consultation over land use has been conducted with affected people and that it has undertaken remedial steps to correct any shortcomings in its land acquisition process with the affected communities.
Jardine Matheson Holdings Ltd.	X		X		The company needs to demonstrate that adequate consultation over land use has been conducted with affected people and that it has undertaken remedial steps to correct any shortcomings in its land acquisition process with the affected communities.
JBS SA	X	X	X		The company should demonstrate through supporting documentation or accounts by external stakeholders that it has an effective management system in place to ensure the efficacy of its supply chain due diligence in order to prevent sourcing cattle from suppliers involved in deforestation of the Amazon and Cerrado rainforests.
JD Sports Fashion Plc	X		X		The company should demonstrate its commitment to protecting its customers' privacy by implementing remedial measures and corrective security actions to prevent further cybersecurity attacks, and if no recurrent allegations are raised.
JinkoSolar Holding Co., Ltd.	X		X		The company needs to demonstrate that it has undertaken enhanced due diligence to address the allegations of state-sponsored forced labour in its operations in China, with the credibility of its measures confirmed by stakeholders.
Juventus Football Club SpA	X		X	X	The company should restate its finances for fiscal years 2019 – 2021, confirm that the controversial financial statements are no longer reliable and used by the company, and that specific remedial measures were taken to address the allegations of false accounting and prevent the recurrence of such misconduct.
Kinross Gold Corporation	X	X			The company needs to demonstrate that it has taken adequate measures to protect wetlands and biodiversity in the area surrounding the Maricunga gold mine by disclosing plans to improve water management systems ahead of a possible reopening of the mine.
Kohls Corporation	X				The company needs to demonstrate that it has undertaken enhanced due diligence to address the allegations of state-sponsored forced labour in its operations in China, with the credibility of its measures confirmed by stakeholders.
Levi Strauss & Co.	X		X		The company needs to demonstrate that it has undertaken enhanced due diligence to address the allegations of state-sponsored forced labour in its operations in China, with the credibility of its measures confirmed by stakeholders; the company needs to demonstrate that it is not complicit in running or participating in Chinese government-led programmes linked to forced labour concerns and that it has taken measures to mitigate the risks of forced labour attached to the region.

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LG Electronics, Inc.	X		X		The company needs to demonstrate that it has undertaken enhanced due diligence to address the allegations of state-sponsored forced labour in its operations in China, with the credibility of its measures confirmed by stakeholders; the company needs to demonstrate that it is not complicit in running or participating in Chinese government-led programmes linked to forced labour concerns and that it has taken measures to mitigate the risks of forced labour attached to the region.
Lyft, Inc.	X		X		The company needs to demonstrate that it is respecting its workers' right to just and favourable conditions of work in the United States. Concretely, this could be achieved by formulating and implementing adequate policies and processes on working conditions that apply to its drivers, demonstrating how these are enforced across its operations, and through the regularisation of the employment situation of workers found to be incorrectly classified as independent contractors.
Macy's, Inc.	X		X		The company needs to demonstrate that it has undertaken enhanced due diligence to address the allegations of state-sponsored forced labour in its operations in China, with the credibility of its measures confirmed by stakeholders.
Marathon Petroleum Corporation	X		X		The company needs to share information on steps taken to address the recommendations by the UNSR on the rights of indigenous peoples; provide details on remedial measures taken concerning the failure to respect the right to FPIC of indigenous peoples impacted by the pipeline project; and provide detailed information on consultation process conducted prior to the construction of DAPL, and share information on the policies and mechanisms the company has in place to mitigate, prevent and remediate adverse impacts on indigenous peoples at its operations.
Marubeni Corporation	X		X		The company needs to demonstrate, through supporting documentation or accounts by third-party stakeholders, that adequate consultation over land use has been conducted with affected communities and that remedial steps to resolve all outstanding land disputes have been taken.
Meituan	X		X	X	The company needs to substantiate credible efforts to prevent anti-competitive behaviour. This could be achieved by the implementation of the comprehensive rectification programme according to the SAMR's guidance which would include a rigorous anti-corruption programme and enhancement to its compliance systems. The credibility of the measures taken could be substantiated through the submission of the self-assessment and compliance report to the SAMR for three consecutive years.
Meta Platforms, Inc.	X		X		The company needs to demonstrate its commitment to protecting its consumers' privacy by implementing policies and effective remediation measures to prevent future violations of privacy. The efficacy of such measures must be supported by an independent third-party or by a government regulatory agency's review of the company's processes to manage the data privacy of its consumers. It also needs to demonstrate that the right to safe and healthy working conditions is respected at its content reviewing facilities.

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Company	ISS Pooled Engagement	E (Environmental)	S (Social)	G (Governance)	Objective of the dialogues
Microsoft	X		X		The company demonstrates that the right to a safe, inclusive and harassment-free work environment is respected across its operations, and those of its subsidiaries in the United States. Concretely, this may be achieved by putting in place efficient measures to ensure that policies and processes are implemented adequately to prevent recurrences of sexual harassment, carrying out audits to review policies, and making all results publicly available.
Mitsubishi Corp.	X	X	X		The company needs to demonstrate that the Eólica del Sur wind farm is aligned with international norms on indigenous peoples' right to free, prior and informed consent (FPIC). Concretely, this can be achieved by sharing details on the consultation process carried out with indigenous peoples at the Eólica del Sur wind farm and providing supporting documentation on the FPIC obtained for the Eólica del Sur wind farm. It also needs to demonstrate that Minera Escondida's copper mining activities are not severely impacting water resources and vulnerable ecosystems in the Atacama Desert in Chile.
Mitsui & Co., Ltd.	X	X			The company needs to demonstrate, through accounts by a third party or supporting documentation, that the Energia Sustentavel do Brasil consortium has implemented adequate measures to support indigenous communities' standard of living at the Jirau dam.
MMG Limited	X		X		The company needs to demonstrate that indigenous rights are respected in relation to its Las Bambas copper mine project in Peru.
NextEra Energy, Inc.	X	X	X		The company needs to demonstrate that it has adequately implemented an environmental management system that mitigates the risks associated with the Mountain Valley Pipeline project. Concretely, this may be achieved by resolving outstanding litigation initiated by the authorities and stakeholders with respect to the pipeline's impacts, and remediating found environmental violations at the pipeline project.
NRG Energy, Inc.	X	X			The company needs to demonstrate that it has taken appropriate measures to address and prevent groundwater pollution across its operations by credibly monitoring groundwater wells and regularly disclosing groundwater monitoring data; remediating coal ash pollutant exceedances at monitoring sites; and implementing closure plans for coal ash dumps in accordance with international best practices.
NTPC Ltd	X	X			An authoritative body with first-hand knowledge of the incident, such as the UNESCO World Heritage Committee or the International Union for Conservation of Nature (IUCN), needs to conclude that adequate measures have been implemented to protect the outstanding universal values of the World Heritage Site of the Sundarbans. These measures should at the minimum include the recommendations of the WHC, which include a comprehensive Strategic Environmental Assessment and supporting evidence that mitigation measures would prove successful in addressing the prospective impacts on the Outstanding Universal Value of the property.
Osaka Gas Co., Ltd.	X	X			The company should demonstrate that adequate measures have been implemented to mitigate the climate impacts of the Gorgon project.

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Pegatron Corp.	X				The company needs to demonstrate that it is respecting the right to just and favourable conditions of work in China. Concretely, this could be achieved by commissioning a third-party investigation into the repeated allegations of over-reliance on dispatch workers, mistreatment of student workers, and underpayment of wages among others, subsequently disclosing the findings, implementing adequate policies and processes in response to the findings, with the credibility of the measures confirmed by credible stakeholders.
Phillips 66	X		X		The company needs to share information on steps taken to address the recommendations by the UNSR on the rights of indigenous peoples; provide details on remedial measures taken concerning the failure to respect the right to FPIC of indigenous peoples impacted by the pipeline project; and provide detailed information on consultation process conducted prior to the construction of DAPL, and share information on the policies and mechanisms the company has in place to mitigate, prevent and remediate adverse impacts on indigenous peoples at its operations.
PT Astra Agro Lestari Tbk	X		X		The company needs to demonstrate that adequate consultation over land use has been conducted with affected people and that it has undertaken remedial steps to correct any shortcomings in its land acquisition process with the affected communities.
PT Astra International Tbk	X		X		The company needs to demonstrate that adequate consultation over land use has been conducted with affected people and that it has undertaken remedial steps to correct any shortcomings in its land acquisition process with the affected communities.
PVH Corp.	X		X		The company needs to demonstrate that it has undertaken enhanced due diligence to address the allegations of state-sponsored forced labour in its operations in China, with the credibility of its measures confirmed by stakeholders; the company needs to demonstrate that it is not complicit in running or participating in Chinese government-led programmes linked to forced labour concerns and that it has taken measures to mitigate the risks of forced labour attached to the region.
Red Rock Resorts, Inc.	X		X		The company needs to demonstrate that it is respecting employees' union rights at its operations in the United States. Concretely, this may be achieved by implementing and disclosing measures to address the identified violations by labour authorities, collaborating with expert stakeholders, including worker representatives, to communicate and review the company's approach on freedom of association and right to collective bargaining, and taking measures, as part of its due diligence process, to ensure its policy commitments and internal processes on union rights align with international standards, including the fundamental International Labor Organisation conventions.
Rio Tinto Limited	X	X	X		The company needs to demonstrate that its subsidiary QMM's mining operations are not affecting the water quality of local lakes and rivers and not impacting the biodiversity of littoral forests in Madagascar.
Rio Tinto Plc	X	X	X		The company needs to demonstrate that Minera Escondida's copper mining activities are not severely impacting water resources and vulnerable ecosystems in the Atacama Desert in Chile.

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Robinhood Markets, Inc.	X		X		The company needs to demonstrate its commitment to protecting its users' right to privacy by implementing policies which prevent future violations of consumer rights to privacy. The company must also not face allegations of repeated cybersecurity and privacy breaches.
Samsung C&T Corp.	X	X	X		The company needs to demonstrate through supporting documentation or accounts by external stakeholders that credible steps are being taken to make sure that the environmental impacts of the Site C project are adequately mitigated.
Seatrium Ltd.	X	X	X		The company should demonstrate through the accounts of external stakeholders that the Pluto LNG project is being developed in accordance with the targets set in the Paris Agreement and that all prospective environmental impacts have been adequately assessed, with appropriate mitigation measures.
Securitas AB	X				The company needs to demonstrate that it has implemented adequate processes to address the repeatedly raised concerns in relation to the Boudry and Giffers federal asylum centres, and also that it has due diligence systems in place to prevent any future occurrences of human rights abuses by its employees at federal asylum centres in Switzerland.
Serco Group Plc	X		X		The company needs to demonstrate through supporting documentation or accounts by external stakeholders that credible steps are being taken to make sure that the environmental impacts of the Site C project are adequately mitigated.
Shandong Gold Mining Co., Ltd.	X	X	X		The company should demonstrate through the accounts of external stakeholders that the Pluto LNG project is being developed in accordance with the targets set in the Paris Agreement and that all prospective environmental impacts have been adequately assessed, with appropriate mitigation measures.
SK, Inc.	X				The company needs to demonstrate that it has implemented adequate processes to address the repeatedly raised concerns in relation to the Boudry and Giffers federal asylum centres, and also that it has due diligence systems in place to prevent any future occurrences of human rights abuses by its employees at federal asylum centres in Switzerland.
Socfinaf SA	X		X		The company needs to demonstrate that Socfinaf is respecting human rights in its operations in Cameroon, Sierra Leone and Nigeria through the adequate consultation and returning of land to surrounding communities; the implementation of livelihood programs; and/or implementation of programs for the betterment of the communities' living standards. It also needs to demonstrate that it respects the right of its workers to just and favourable conditions of work in its subsidiary's operations in Cameroon, and the credibility of the measures is confirmed by stakeholders. The company also needs to demonstrate that the indigenous communities from Margibi and Bong counties have been adequately consulted by the Salala Rubber Corporation and it has obtained the free, prior, and informed consent of indigenous groups and has compensated communities affected by the company's operations.

About risk

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Company	ISS Pooled Engagement	E (Environmental)	S (Social)	G (Governance)	Objective of the dialogues
Sojitz Corp.	X	X	X		The company needs to demonstrate that the Scarborough Energy project is being developed in accordance with the targets set in the Paris Agreement and that all prospective environmental impacts have been adequately assessed, with appropriate mitigation measures.
Stellantis NV.	X	X			The company should provide evidence that it has repaired all non-compliant vehicles, it has implemented the federal mitigation program to offset the environmental impacts of the non-compliant vehicles, and that its compliance auditor assesses the effectiveness of the mandated reforms as successful.
STRABAG SE	X				The company needs to demonstrate that all the concerns raised by local stakeholders and echoed by the UN Special Rapporteurs in August 2020 about the social impacts of the Alto Maipo dam and communities' access to water have been adequately addressed.
Sumitomo Chemical	X	X	X		The company needs to demonstrate that it makes credible efforts to minimise the risk to bees posed by the use of its products, which may be concretely achieved by implementing relevant restrictions on the use of its products and disclosing documentation supporting that the use of its products is safe for bees.
Sumitomo Corp.	X				The company needs to demonstrate that it is respecting its workers' freedom of association and the right to collective bargaining. This could be demonstrated, for example, by adopting an action plan based on recent independent third party audit to implement and evaluate the measures by the company to ensure that workers' freedom of association and collective bargaining rights are upheld across its operations in Honduras.
Suncor Energy Inc.	X	X	X		The company needs to demonstrate, through supporting documentation or accounts by external stakeholders, that its tailings management and land reclamation are in line with industry's best practices and that its operational integrity results in fewer spill events.
Target Corp	X				The company needs to demonstrate that it has undertaken enhanced due diligence to address the allegations of state-sponsored forced labour in its operations in China, with the credibility of its measures confirmed by stakeholders.
TC Energy Corporation	X		X		The company needs to demonstrate that indigenous rights are respected at its operations by sharing details on steps to address concerns raised by the Wet'suwet'en people and other stakeholders; obtaining the Wet'suwet'en's free, prior and informed consent for the project; ensuring that the company is in dialogue with affected communities about their views and grievances and sharing the outcomes of this engagement; and sharing details on the human rights due diligence and grievance mechanisms the company has in place to prevent, mitigate and remediate adverse impacts on the communities affected by its operations.
Texhong International Group Limited	X		X		The company needs to demonstrate that it has undertaken enhanced due diligence to address the allegations of state-sponsored forced labour in its operations in China, with the credibility of its measures confirmed by stakeholders.

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Company	ISS Pooled Engagement	E (Environmental)	S (Social)	G (Governance)	Objective of the dialogues
The AES Corporation	X	X	X		The company needs to ensure that the biodiversity of the UNESCO World Heritage site La Amistad National Park is protected. It also needs to demonstrate that indigenous rights are respected in relation to its Chan-75 dam in Panama and to demonstrate through supporting documentation or accounts by external stakeholders that it has an effective management system in place to significantly reduce its operations impact on the environment. Finally, it should also demonstrate that all the concerns raised by local stakeholders and echoed by the UN Special Rapporteurs in August 2020 about the social impacts of the Alto Maipo dam and communities' access to water have been adequately addressed.
Uber Technologies, Inc.	X		X		The company needs to demonstrate that it is respecting its workers' right to just and favourable conditions of work in the United States and the United Kingdom. The company should also demonstrate that it is respecting consumer health and safety. Concretely, this could be achieved by implementing sound consumer protection policies, including efficient background checks on drivers.
UGI Corporation	X		X		The company needs to demonstrate that the right to life is respected at its operations by conducting substantial remediation for the affected individuals, obtaining third-party verification that its natural gas pipelines meet regulatory safety standards, and taking credible measures to improve its operational safety to avoid any future recurrences.
Urban Outfitters, Inc.	X		X		The company needs to demonstrate that it has undertaken enhanced due diligence to address the allegations of state-sponsored forced labour in its operations in China, with the credibility of its measures confirmed by stakeholders.
Vale SA	X	X	X		The company needs to demonstrate that it is respecting its workers' right to safe and healthy working conditions in Brazil. Concretely, this could be achieved by, among other things, implementing adequate policies and processes on health and safety that address the aspects relating to the safety of the dams, and cooperating with relevant stakeholders to improve occupational health and safety at the dams. The company also needs to demonstrate that Samarco Mineração SA has adopted credible measures to effectively remediate the adverse impacts of the November 2015 spill and minimise the risk of recurrence. It should also demonstrate that all the concerns raised by the affected communities have been adequately addressed.
Wilmar International Limited	X	X	X		The company needs to provide credible evidence that it has an effective management system in place to ensure the efficacy of its supply chain due diligence in order to prevent sourcing palm oil from suppliers involved in deforestation or peatland clearance in Indonesia.
Woodside Energy Group Ltd.	X	X			The company should demonstrate through the accounts of external stakeholders that the Pluto LNG project is being developed in accordance with the targets set in the Paris Agreement and that all prospective environmental impacts have been adequately assessed, with appropriate mitigation measures.
WOOLWORTHS GROUP LIMITED	X		X		The company demonstrates its commitment to protecting its customers' privacy by implementing remedial measures and corrective security actions to prevent further cybersecurity attacks, and if no recurrent allegations are raised.

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