

Direct dialogues 2023



Handelsbanken

Direct dialogues

As a significant investor and owner, Handelsbanken Fonder has a responsibility and an opportunity to engage with companies to influence them to act responsibly and conduct their business sustainably. Our responsibility extends even further to the broader asset management sector and its progress on sustainability. We take action in several ways, including through various types of dialogues.



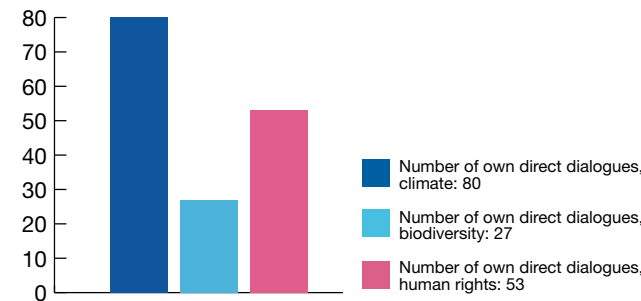
Own direct dialogues

Dialogues can take place directly between a company and a fund manager. In the direct dialogues, the fund company's fund managers and sustainability analysts often participate together. This adds value to the dialogues through a greater number of perspectives for all involved parties on the company's operations, risks and opportunities.

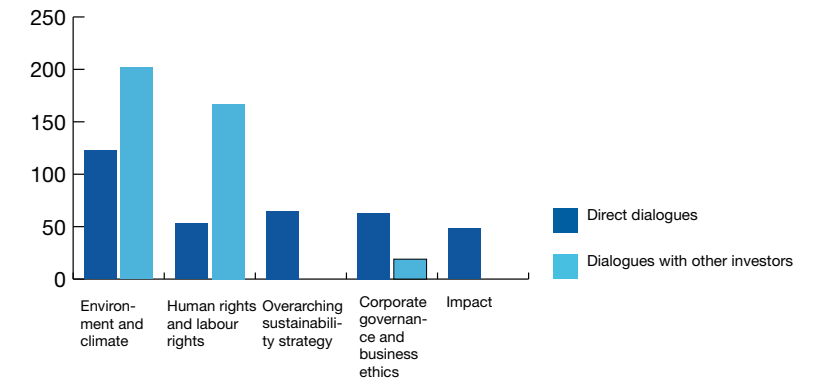
The dialogues cover overall strategic sustainability issues, such as demands for clearer goals and increased transparency regarding the companies' sustainability efforts. They can also concern specific issues regarding environmental impact, human rights or labour rights.

During 2023, Handelsbanken Fonder conducted its own direct dialogues with 199 companies. Here, we describe the dialogues, the issues the dialogues have raised and the goals of the dialogues.

Direct dialogues, prioritised thematic issues



Distribution of companies by theme



About risk

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Direct dialogues

Company	Type of dialogue	Climate	Biodiversity/Ecosystems	Circular economy/Resource management	Human rights	Labour rights	Geopolitical risk/Value chains	Business ethics/Corruption/Compliance	Corporate governance	Overarching sustainability strategy	Impact (social)	Impact (climate/environment)	Goal of the dialogues
AAK	Proactive/ Thematic	x	x		x								For the company to further increase clarity and transparency on the implementation of its commitment to verified deforestation-free supply chains for palm oil and soy by 2025.
Aapico Hitech	Proactive	x								x			For the company to continuously increase its contributions to sustainable development, especially through decreased greenhouse gas emissions from its production.
ABB	Proactive/ Reactive							x				x	For the company to implement effective measures to enhance regulatory compliance and to cooperate with relevant authorities, as a result of established corruption in South Africa.
Abbvie	Proactive							x					For the company to manage tax issues transparently and responsibly.
Ackermans & van Haaren	Reactive		x										For the company to apply the precautionary principle and not contribute to marine ecosystem damage.
ADCB	Proactive	x											For the company to reduce its share of fossil lending.
Advtch	Proactive									x	x		For the company to more clearly measure and report the effects of its actions for increased access to high-quality education, and to enhance its sustainability efforts.
AFRY	Proactive				x								For the company to continuously enhance overall governance and monitoring of the management of risks of adverse impacts on human rights linked to conflict and high-risk countries.
AGCO	Proactive/ Thematic	x	x									x	For the company to continuously enhance and clarify its contributions to sustainable development through solutions for reduced environmental and climate impact from agriculture.
Air Products and Chemicals	Thematic	x											For the company to report transparently on its emissions, and to set and deliver emission reduction targets in line with the Paris Agreement.
Airtel	Proactive	x									x		For the company to further expand, measure and report the effects of its actions for financial and digital inclusion, in addition to the company reducing its greenhouse gas emissions.

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AIT	Proactive					x						x	For the company to continuously enhance and clarify its contributions to sustainable development by providing energy-efficient products, as well as to further attract, develop and retain its employees.
Alfa Laval	Proactive											x	For the company to take advantage of business opportunities in, and contribute to, the energy transition.
Alligo AB	Thematic	x											For the company to report transparently on its emissions, and to set and deliver emission reduction targets in line with the Paris Agreement.
Allkem	Proactive	x	x		x								For the company to continuously report on measures to prevent and compensate for adverse impacts on nature and ecosystems, as well as regarding Indigenous peoples' rights.
America Movil	Proactive								x		x		For the company further expand, measure and report the effects of its actions for digital inclusion, and for the company to enhance its corporate governance.
Anima Educação	Proactive										x		For the company to further expand its efforts to increase access to high-quality education, as well as to measure and report the effects.
Arco Edu	Proactive							x	x				For the company to manage its risks related to corporate governance.
Arla Foods	Proactive/ Thematic	x	x										For the company to continuously strengthen its efforts to reduce its climate footprint from the value chain (scope 3), and manage the impacts on biodiversity.
ASMedia Technology	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Aspeed	Proactive								x	x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects, especially related to equality.
Aspen Pharmacare Holdings	Proactive										x		For the company to further expand its efforts to increase access to vaccines and medicines in Africa, and to measure and report the effects.
Assa Abloy	Proactive/ Reactive/ Thematic	x				x		x					For the company to further develop its reporting of emissions from the value chain and its plan to achieve Scope 3 targets, and for the company to manage business ethics and geopolitical risks in the value chain and continuously enhance its regulatory compliance.
AstraZeneca	Proactive				x		x	x					For the company to take and transparently report on measures to reduce business ethics and human rights risks linked to operations in, and business relationships with, Russia.

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Atlas Copco	Reactive						x	x					For the company to manage business ethics and geopolitical risks in the value chain and continuously strengthen its regulatory compliance, including regarding exports to Russia.
Axfood	Thematic		x										For the company to assess its dependencies, impacts and opportunities regarding biodiversity, develop goals and plans to manage these, and report the progress.
B3	Proactive								x		x		For the company to further expand, measure and report the effects of its actions to increase access to financial inclusion, and enhance its corporate governance.
Bakkafrost	Proactive/Thematic	x	x										For the company to further develop its strategy to reduce its impact on biodiversity and the climate, report clear goals and metrics, and report transparently on measures and results in relation to the goals.
Bank of Montreal	Proactive	x											For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Bank Rakyat Indonesia	Proactive								x	x	x		For the company to further expand, measure and report the effects of its actions for increased access to financial inclusion, including for women, and to enhance its sustainability and corporate governance efforts.
Banorte	Proactive										x		For the company to further expand its efforts for increased access to financial inclusion, as well as measure and report the effects.
Bayer	Reactive							x					For the company to responsibly and transparently manage the historical impact of chemicals on biodiversity and health, and for the company to take and transparently report on measures to reduce business ethics and human rights risks linked to operations in Russia.
Beazley	Proactive									x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects.
Beijer Ref	Proactive			x									For the company to seize opportunities to contribute to products with lower environmental impacts.
Benefit	Proactive										x		For the company to further expand, measure and report the effects of its actions for healthy lifestyles.

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Bolsa Mexicana de Valores SAB de CV	Proactive										x		For the company to further expand, measure and report the effects of its actions for increased access to financial inclusion.
Broedrene Hartmann	Thematic	x											For the company's emissions to reduce in line with the SBT-approved targets in 2023.
Central Pattana	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Central Retail Corp	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Chicony Electronics	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Chicony Power	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
China State Construction Engineering Corporation Ltd	Reactive				x		x	x					For the company to take and transparently report on measures to reduce business ethics and human rights risks associated with operations in Russia.
Chroma	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Cira	Proactive										x		For the company to further expand its efforts to increase access to high-quality education, and to more clearly measure and report the effects.
Consortio Ara SAB de CV	Proactive	x		x							x		For the company to manage climate risks and environmentally certify its properties. Another goal of the dialogue is for the company to expand its efforts for increased access to sustainable housing, as well as to measure and report the effects.
Contemporary Amperex Technology	Proactive/Thematic	x											For the company to set and deliver emission reduction targets in line with the Paris Agreement.

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Corporacion Inmobiliaria Vesta SAB de CV	Proactive	x		x					x	x	x		For the company to further expand its efforts for sustainable infrastructure, and to more clearly measure and report the effects. Another goal is for the company to enhance its sustainability and corporate governance efforts.
Cosmax	Proactive									x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects.
Credicorp	Proactive									x	x		For the company to further expand its efforts for increased digital and financial inclusion, and to more clearly measure and report the effects. Another goal is for the company to enhance its sustainability efforts.
Cury	Proactive									x	x		For the company to further expand, measure and report the effects of its actions to increase access to housing for families with limited financial means, and to enhance its sustainability efforts.
Daqo New Energy	Reactive				x	x							For the company to systematically and effectively minimise and manage the risk of forced labour and other serious violations of human rights in its operations and supply chains.
Dassault Systems	Proactive							x					For the company to manage business ethics and geopolitical risks responsibly and transparently.
Desert control	Proactive											x	For the company to step up its pace and clarify its contributions to counteracting desert transformation by making degraded land arable.
Detection Technology	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Dometic	Proactive									x		x	For the company to continuously increase its range of energy-efficient products, as well as to manage risks and opportunities linked to new regulations in the area.
Drewloong Precision	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
EDP Renovaveis	Proactive	x										x	For the company to clarify its emission reduction target and its contributions to avoided emissions.
Egetis Therapeutics	Proactive								x				For the company to enhance its corporate governance.

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Electrolux Professional	Reactive						x	x					For the company to manage business ethics and geopolitical risks in the value chain, and to continuously strengthen its regulatory compliance, including regarding exports to Russia.
Elite Material	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Embracer Group	Reactive				x		x	x					For the company to take and transparently report on measures to reduce business ethics and human rights risks associated with operations in Russia.
eMemory	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Emirates NBD	Proactive							x		x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects.
Enel	Reactive				x								For the company to continuously develop and increase transparency on its efforts related to human rights in conflict and high-risk countries.
Ennoconn	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Eolus	Proactive				x								For the company to continuously develop its management of risks of adverse impacts on human rights in the value chain for solar panels.
Epiroc	Reactive						x	x					For the company to manage business ethics and geopolitical risks in the value chain, and to continuously strengthen its regulatory compliance, including regarding exports to Russia.
Ericsson	Reactive				x			x					For the company to continuously develop and increase transparency on business ethics and regulatory compliance as well as its efforts related to human rights in conflict and high-risk countries.
Essity	Proactive/Thematic		x										For the company to clarify its goals, plans and measures to manage the main areas of impact on biodiversity.
Evotec	Proactive									x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans relevant material sustainability aspects.
Fagerhult	Proactive	x											For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.

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Fertiglobe	Proactive	x											For the company to step up the pace of the transition to fertiliser with a lesser environmental and climate impact.
First Services	Proactive											x	For the company to clarify its contributions to reduced environmental impact from home renovations.
Fleury	Proactive									x	x		For the company to further expand its efforts to increase access to good quality healthcare, and to more clearly measure and report the effects. Another goal is for the company to enhance its sustainability efforts.
Fortum	Proactive	x											For the company to deliver emission reductions in accordance with its updated climate targets, and to phase out coal by 2027 at the latest.
Fosun International	Proactive									x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects.
Fujifilm	Proactive						x						For the company to manage business ethics and geopolitical risks in the value chain, including in relation to China.
Geely Automobile	Reactive						x	x					For the company to take and transparently report on measures to reduce business ethics and human rights risks linked to business relationships with Russia.
Genera SAB	Proactive							x		x	x		For the company to further expand its efforts for increased access to financial inclusion, including female entrepreneurs, as well as more clearly measure and report the effects. Another goal is for the company to enhance its sustainability efforts.
Gerresheimer	Proactive	x											For the company to report transparently on its emissions, and set and deliver emission reduction targets in line with the Paris Agreement.
GN Store Nord	Proactive			x	x		x			x			For the company to continuously develop its management of risks of adverse impacts on human rights related to the value chain, including China, and for the company to reduce its environmental and climate impact from packaging materials.
Graanul	Proactive	x	x										For the company to enhance its commitment to deforestation-free products and value chains, and for the company to set emission reduction targets in line with the Paris Agreement.
Great Tree Pharmacy	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Great Wall Motor Corporation	Reactive				x		x	x					For the company to take and transparently report on measures to reduce business ethics and human rights risks associated with operations in Russia.

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Grupo BMV	Proactive									x	x		For the company to further expand its efforts for increased financial inclusion, and more clearly measure and report the effects. An additional goal is for the company to enhance its sustainability efforts.
Halma	Proactive	x				x							For the company to set goals and plans to reduce emissions in its value chain.
HelloFresh	Reactive	x				x		x		x			For the company to show improved results in terms of employee satisfaction in the affected factories and enhance its efforts related to sustainability in the supply chain.
Hennes & Mauritz	Proactive	x	x	x		x		x	x				For the company to set clearer goals and strategies, and become more nuanced in its reporting on circularity, including the use of recycled materials. Additionally, for the company to more clearly report the results achieved by its strategy for fair living wages in production countries.
Hexagon	Thematic	x			x								For the company's climate reporting regarding Scope 3 to become more complete and for reporting on plans to be clarified. An additional goal is for the company to further enhance its efforts to manage risks of adverse impacts on human rights in the supply chain.
Hon Hai Precision	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Huhtamäki	Proactive/Thematic		x	x						x			For the company to assess its dependencies, impacts and opportunities regarding biodiversity; develop goals and plans to manage these; and report on the progress.
Husqvarna	Proactive	x											For the company to reduce the climate impact from the use of its products.
Hyundai Motor Corp	Proactive								x				For the company to enhance its corporate governance.
Iberdrola	Reactive		x		x								For the company to demonstrate it is taking measures to reduce and compensate for the adverse impact of the Belo Monte dam on the environment and human rights.
Ignitis	Proactive	x										x	For the company to step up the pace and clarify its contribution to the transition to renewable energy.
Iguatemi	Proactive									x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects.
Instalco	Proactive											x	For the company to step up the pace and clarify its contribution to reduced environmental and climate footprint from properties.

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Investor	Proactive		x							x			For the company to manage sustainability risks and opportunities in its investment portfolio responsibly.
IQCD	Proactive	x											For the company to step the pace of the transition to fertiliser with a lesser environmental/climate impact.
Jentech Precision Industrial	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Jinko Solar	Reactive				x								For the company to continuously develop its management of risks of adverse impacts on human rights related to the value chain for solar panels, including forced labour in China.
Kesko	Proactive/Thematic	x	x	x									For the company to continuously enhance its actions on material sustainability issues, especially regarding climate and biodiversity.
Klabi	Proactive	x	x	x									For the company to further enhance its actions to reduce climate impact, and utilise and clarify its contribution to the protection of nature and ecosystems.
Knaus Tabbert	Proactive	x											For the company to develop goals and plans to reduce its climate emissions, including Scope 3.
Kwong Lung	Proactive	x				x				x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Lantmännen	Proactive	x											For the company to include Scope 3 in its emission reduction targets.
Laureate	Proactive								x	x	x		For the company to further expand its efforts to increase access to high-quality education, and more clearly measure and report the effects. Another goal is for the company to strengthen its sustainability and corporate governance efforts.
Leeno Industrials	Proactive												For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects, especially regarding working conditions for factory employees.
Li Ning	Reactive	x	x		x	x							For the company to establish effective systems to prevent, identify and manage risks of forced labour and other risks of adverse impacts on human rights in its value chain.
Lifco	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.

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Lindab	Proactive											x	For the company to step up the pace and clarify its contribution to reduced environmental and climate footprint from properties.
LKAB	Thematic	x	x										For the company to set and deliver emission reduction targets in line with the Paris Agreement, and transparently report on its strategy and actions regarding its impact on biodiversity.
Loomis	Proactive	x				x		x					For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects, especially regarding working conditions and climate impact.
Marketch	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Marlowe	Proactive	x											For the company to report transparently on its emissions, and to set and deliver emission reduction targets in line with the Paris Agreement.
Mega Lifesciences	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Merck & Co	Proactive		x										For the company to report transparently on issues related to antibiotics and antimicrobial resistance.
Metro AG	Reactive				x		x	x					For the company to take and transparently report on measures to reduce business ethics and human rights risks associated with operations in Russia.
Mips	Proactive	x											For the company to reduce its climate impact in accordance with its emission targets.
Mondelez	Reactive				x		x	x					For the company to take and transparently report on measures to reduce business ethics and human rights risks associated with operations in Russia.
Mondi Plc	Reactive				x		x	x					For the company to take and transparently report on measures to reduce business ethics and human rights risks associated with operations in Russia.
Mowi	Proactive/Thematic		x										For the company to continuously strengthen its efforts to reduce its impact on biodiversity, report clear goals and metrics, and report transparently on measures and results in relation to the goals.
MTI	Proactive								x		x		For the company to further expand and more clearly measure and report the effects of its portfolio companies' contributions to sustainable development, as well as enhance its corporate governance.

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MTN	Proactive	x			x								For the company to reduce its dependence on diesel for its mobile phone masts, and for the company to implement measures to manage risks of adverse impacts on human rights along the value chain in conflict and high-risk countries.
Nestlé	Reactive				x		x	x					For the company to take and transparently report on measures to reduce business ethics and human rights risks associated with operations in Russia.
NKT	Proactive									x		x	For the company to step up the pace and clarify its contribution to the energy transition, and to enhance its sustainability efforts.
Nolato	Proactive							x					For the company to manage material sustainability risks in a responsible and transparent manner in relation to the customer relationships entered into.
Nordisk Bergteknik	Proactive									x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects.
OMA	Proactive									x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects.
Omega Energia	Proactive	x										x	For the company step up the pace and clarify its contribution to the energy transition.
Oriental Land	Proactive			x									For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects, especially working conditions and equality.
Orizon	Proactive	X								X		X	For the company to step up the pace and clarify its contribution to avoided emissions.
OTP Bank	Reactive				x		x	x					For the company to take and transparently report on measures to reduce business ethics and human rights risks associated with operations in Russia.
Pandora	Proactive			x									For the company to clarify its strategy and plans to increase the proportion of recycled or more sustainable materials in its products.
Parade Technologies	Proactive									x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects.

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Paradox	Proactive					x							For the company to continuously enhance its efforts regarding working conditions, corporate culture and organisation in order to attract, retain and increase productivity among employees.
PHISON	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Photon	Proactive								x				For the company to enhance its corporate governance.
Polenergia	Proactive	x										x	For the company to step up the pace and clarify its contribution to the transition to renewable energy.
Procter & Gamble	Reactive				x		x	x					For the company to take and transparently report on measures to reduce business ethics and human rights risks associated with operations in Russia.
QNBK	Proactive	x											For the company to reduce the share of fossil lending.
Raiffeisen Bank	Reactive				x		x	x					For the company to take and transparently report on measures to reduce business ethics and human rights risks associated with operations in Russia.
Re:newcell	Proactive	x		x								x	For the company to clarify its contribution to reduced climate and environmental impact from the textile industry.
Realtek	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Regional	Proactive									x	x		For the company to further expand, measure and report the effects of its actions for increased access to financial inclusion, as well as to enhance its sustainability efforts.
Rockwell Automation	Proactive									x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects.
Rockwool	Reactive				x		x	x					For the company to take and transparently report on measures to reduce business ethics and human rights risks associated with operations in Russia.
Sabesp	Proactive		x	x					x	x	x		For the company to further expand its efforts for increased access to clean water and sanitation, and to more clearly measure and report the effects. Another goal is for the company to enhance its corporate governance.
Salmon Evolution	Proactive		x										For the company to further develop its strategy to reduce its impact on biodiversity, report clear goals and metrics, and report transparently on measures and results in relation to the goals.
Samsung Biologics	Proactive										x		For the company to make its social responsibility clear by offering vocational training and employment opportunities to people without higher education.

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Samsung Electronics	Proactive					x							For the company to respect human rights in working life, including the ILO core conventions.
Santander Chile	Proactive									x	x		For the company to further expand, measure and report the effects of its actions for increased access to financial and digital inclusion, as well as to enhance its sustainability efforts.
Santos Brasil	Proactive									x	x		For the company to further expand, and more clearly measure and report the effects of its actions for sustainable infrastructure, as well as enhance its sustainability efforts.
Sao Martinho	Proactive	X										x	For the company to continuously strengthen and clarify its contribution to reduced climate impact, including through certification of raw materials.
SCA	Proactive/ Thematic	x	x										For the company to set ambitious emission reduction targets for all three scopes, and transparently report its risks and opportunities regarding both negative and positive impacts on climate, nature and ecosystems.
Securitas	Reactive						x	x					For the company to manage business ethics and geopolitical risks in the value chain, and to continuously strengthen its regulatory compliance, including regarding exports to Russia.
Shenzhou International	Proactive				x	x							For the company to continuously develop and transparently report its management of risks of adverse impacts on human rights in the value chain, including regarding cotton from Xinjiang in China.
Sibanye	Proactive	x	x	x									For the company to continuously enhance its efforts and transparency related to material sustainability risks and opportunities, including climate, biodiversity and circularity.
Sinbon Electronics	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Sinch	Proactive								x				For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects, especially regarding corporate governance.
Sitios Latinamerica	Proactive									x	x		For the company to further expand its actions for digital inclusion, as well as measure and report the effects. An additional goal is for the company to assess and manage risks of adverse impacts on nature and ecosystems.
Sitowise	Proactive	x		x		x							For the company to continuously strengthen its actions and transparency regarding material sustainability risks and opportunities.

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Skistar	Proactive	x	x					x					For the company to deliver emission reductions in line with its targets and to further clarify its efforts related to strategy, targets and metrics in biodiversity. Additionally, for the company to more clearly address social and business ethics risks in property development.
Sporton International	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Sprout Farmers Market	Proactive/Thematic		x	x		x							For the company to continuously enhance and clarify its contribution to reduced environmental and climate impact from its own operations and value chain.
Stantec	Proactive									x		x	For the company to continuously enhance and clarify its contribution to climate adaptation and reduced environmental and climate impact, and for the company to further develop its efforts related to diversity and inclusion.
Starbucks	Reactive					x							For the company to respect human rights in working life, including the ILO core conventions.
Sthlm Exergi	Proactive/Thematic	x											For the company to set and deliver emission reduction targets in line with the Paris Agreement.
Stillfront	Proactive							x					For the company to manage business ethics and geopolitical risks responsibly and transparently.
Strix	Proactive	x				x							For the company to deliver emission reductions in line with its targets, and to continuously enhance its efforts to attract and retain its employees.
Sumitomo Mitsui Trust Holding	Proactive					x							For the company to continuously develop its actions to attract, develop and retain employees, including the development of its efforts related to gender equality and diversity.
Suzano	Proactive/Thematic	x	x	x						x		x	For the company to continuously enhance and clarify its contribution to reduced environmental and climate impact, including through certification of forest raw materials.
Svenska staten	Proactive												For the issuer to demonstrate progress in accordance with the environmental and climate objectives that the government bond is intended to contribute to meeting.
Telefonica Brasil	Proactive										x		For the company to further expand its efforts for financial and digital inclusion, as well as measure and report the effects.

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Tencent	Proactive				x								For the company to further develop and transparently report on how it manages material risks of adverse impacts on human rights, including data protection and privacy.
Thermo Fisher	Proactive							x					For the company to manage risks related to corruption and business ethics.
Thule	Proactive								x				For the company to demonstrate good corporate governance.
Toyota Motor	Proactive											x	For the company to increase the pace and clarify its contribution to the transition related to electric cars.
Traton	Proactive				x								For the company to continuously develop and increase transparency on its actions related to human rights in conflict and high-risk countries.
Truecaller	Proactive							x	x				For the company to manage its risks related to corporate governance and business ethics.
TSMC	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.
Ulvac	Proactive									x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects.
Unilever	Reactive				x		x	x					For the company to take and transparently report on measures to reduce business ethics and human rights risks associated with operations in Russia.
United States Steel	Thematic	x											For the company to set and deliver emission reduction targets in line with the Paris Agreement.
Universal Vision Biotechnology	Proactive									x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects.
Vaisala	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects, including the company's climate impact.
Veolia Environnement	Reactive				x					x			For the company to responsibly and transparently manage sustainability risks related to the company's customer relationships.
Verra Mobility	Proactive										x		For the company to seize opportunities to contribute to increased safety in society.
Vestum	Proactive									x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects.
Viaplay	Proactive							x	x				For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects, especially related to corporate governance.

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Vimian	Proactive					x			x	x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects.
Volvo Cars	Reactive				x		x	x					For the company to manages risks of adverse impact on human rights in the value chain.
Wallenius	Proactive	x	x										For the company to set ambitious emission reduction targets for all three scopes, as well as manage risks of impact on marine ecosystems.
Wolfspeed	Proactiv/Thematic	x											For the company's model for calculating Scope 3 emissions to be developed further and for significant emissions in the value chain to be reduced.
Xiaomi Corporation	Reactive				x		x	x					For the company to take and transparently report on measures to reduce business ethics and human rights risks associated with operations in Russia.
Xinjiang Goldwind	Reactive				x	x							For the company to credibly demonstrate systems as well as follow-up and control processes to ensure compliance with its policy against forced labour.
Yadea	Proactive								x				For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding relevant sustainability aspects.
Zhejiang Dahua Technology Corp Ltd	Reactive				x		x	x					For the company to take and transparently report on measures to reduce business ethics and human rights risks associated with operations in Russia.
Zhen Ding	Proactive	x								x			For the company to manage sustainability risks and opportunities, and to transparently report on strategy, goals and plans regarding material sustainability aspects.

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