

LD Fondes dialogliste – opdateret april 2026



Tabellen viser virksomheder i LD Fondes portefølje, hvor der er igangværende dialog.

Listen er baseret på dialogdata fra LD Fondes engagementpartner, Federated Hermes EOS. Samme virksomhed kan have flere dialogpunkter.

Virksomhedsnavn	Dialog navn	Overordnet emne	Emne	Under-emne
3M Co	Climate resilient strategy - enhanced scope	Environmental	Climate Change	Climate Opportunities
3M Co	Enhanced disclosure towards eliminating, recycling and reusing plastic	Environmental	Circular Economy & Zero Pollution	Circular Economy & Waste Reduction
3M Co	Progress towards eliminating dependence on virgin fossil fuel plastics	Environmental	Circular Economy & Zero Pollution	Circular Economy & Waste Reduction
3M Co	Implementation of the commitment to exit PFAS manufacturing by the end of 2025	Environmental	Circular Economy & Zero Pollution	Pollution
ABB Ltd	Publish a responsible use of AI policy	Social	Human & Labour Rights	Digital Rights & AI
ABB Ltd	Circularity	Environmental	Circular Economy & Zero Pollution	Circular Economy & Waste Reduction
Air Liquide SA	Quantified objective on Scope 3 emissions	Environmental	Climate Change	GHG Emissions Reduction
Air Liquide SA	Increase Low-Carbon Hydrogen Production Capacity	Environmental	Climate Change	Climate Opportunities
Air Liquide SA	Electrification of remaining steam-powered Air Separation Units	Environmental	Climate Change	GHG Emissions Reduction
Air Liquide SA	Succession Planning	Governance	Board Effectiveness	Succession & Stability
Air Liquide SA	Cooling-off Period	Governance	Board Effectiveness	Board Composition & Structure
Air Liquide SA	Renewable Energy Use	Environmental	Climate Change	GHG Emissions Reduction
Airbus SE	Decarbonisation Strategy	Environmental	Climate Change	GHG Emissions Reduction
Airbus SE	Climate-aligned accounting	Environmental	Climate Change	Climate Governance & Transparency
Akbank TAS	Improve Audit Committee Oversight & Outcomes	Strategy, Risk & Communication	Corporate Reporting	Audit & Accounting
Akbank TAS	Achieve Gender Parity in Management & Improve Diversity-Based Disclosure	Social	Human Capital	Talent Management
Akbank TAS	Best-in-Class Sustainable Finance Strategy & Key Exclusion Policies	Strategy, Risk & Communication	Purpose, Strategy & Policies	Long-term Sustainable Strategy
Akbank TAS	Social & Environmental Impact Targets & Reporting in Lending	Strategy, Risk & Communication	Purpose, Strategy & Policies	Long-term Sustainable Strategy
Akbank TAS	Gender Pay Gap Reporting & Action Planning	Social	Human Capital	Talent Management
Alphabet Inc	Informed Consent	Social	Human & Labour Rights	Digital Rights & AI
Alphabet Inc	Financial Impacts of Children	Social	Human & Labour Rights	Digital Rights & AI
Alphabet Inc	Increased transparency on tax practices	Social	Wider Societal Impacts	Responsible Tax Practices

Alphabet Inc	Enhanced HRIA Transparency	Social	Human & Labour Rights	Digital Rights & AI
Alphabet Inc	Environmental Impacts of Data Centres	Environmental	Climate Change	Climate Opportunities
Amazon.com Inc	Privacy and freedom of expression	Social	Human & Labour Rights	Digital Rights & AI
Amazon.com Inc	Freedom of association	Social	Human Capital	Terms of Employment
Amazon.com Inc	Worker voice and corporate culture	Social	Human Capital	Terms of Employment
Amazon.com Inc	Environmental impacts of data centres	Environmental	Climate Change	Climate Governance & Transparency
Amazon.com Inc	Independent board evaluation	Governance	Board Effectiveness	Board & Management Dynamics
Anheuser-Busch InBev SA/NV	Regenerative Agriculture	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Anheuser-Busch InBev SA/NV	Gender diversity on Senior Leadership Team	Social	Human Capital	Talent Management
Anheuser-Busch InBev SA/NV	Biodiversity impact and dependence assessment	Environmental	Natural Resource Stewardship	Biodiversity & Nature
AP Moller - Maersk A/S	Assessment of industry association alignment on climate change	Environmental	Climate Change	Climate Governance & Transparency
AP Moller - Maersk A/S	Physical climate risk	Environmental	Climate Change	Climate Physical Risk
AP Moller - Maersk A/S	Human rights	Social	Human & Labour Rights	High Geographic Risks
Apple Inc	Privacy Policy	Social	Human & Labour Rights	Digital Rights & AI
Apple Inc	Increased transparency on tax practices	Social	Wider Societal Impacts	Responsible Tax Practices
ArcelorMittal SA	1.5°C-aligned climate targets	Environmental	Climate Change	GHG Emissions Reduction
ArcelorMittal SA	Climate Lobbying	Environmental	Climate Change	Climate Governance & Transparency
ArcelorMittal SA	Gender diversity in the executive team	Social	Human Capital	Talent Management
ArcelorMittal SA	Health and Safety management	Social	Human Capital	Worker Health, Safety and Wellbeing
ArcelorMittal SA	Human rights policy implementation	Social	Human & Labour Rights	Indigenous & Community Rights
Archer-Daniels-Midland Co	Auditor tenure	Strategy, Risk & Communication	Corporate Reporting	Audit & Accounting
Archer-Daniels-Midland Co	Biodiversity impact and dependence assessment	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Archer-Daniels-Midland Co	Climate strategy	Environmental	Climate Change	Climate Opportunities
Archer-Daniels-Midland Co	Implement zero-deforestation commitment	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Archer-Daniels-Midland Co	Regenerative agriculture	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Arista Networks Inc	Board declassification	Governance	Investor Protection & Rights	Basic Shareholder Rights
Arista Networks Inc	Talent management strategy focused on workforce	Social	Human Capital	Talent Management

Arista Networks Inc	Climate strategy	Environmental	Climate Change	Climate Opportunities
Associated British Foods PLC	ABF-wide climate targets	Environmental	Climate Change	GHG Emissions Reduction
Associated British Foods PLC	Human rights in the supply chain	Social	Human & Labour Rights	Supply Chain Rights
Associated British Foods PLC	Disclosure of tax	Social	Wider Societal Impacts	Responsible Tax Practices
AstraZeneca PLC	Improvements to code of ethics	Social	Wider Societal Impacts	Conduct & Ethics
Banco de Chile	Greenhouse gas emissions resulting from financing activities	Environmental	Climate Change	Climate Governance & Transparency
Bank of New York Mellon Corp/The	NEO and Senior Management metrics disclosure	Social	Human Capital	Talent Management
Bank of New York Mellon Corp/The	AI Governance	Social	Human & Labour Rights	Digital Rights & AI
BASF SE	Climate-aligned accounts	Environmental	Climate Change	Climate Governance & Transparency
BASF SE	Disclosure of hazardous chemicals production	Environmental	Circular Economy & Zero Pollution	Pollution
BASF SE	Net-zero target to include downstream scope 3 emissions	Environmental	Climate Change	GHG Emissions Reduction
BASF SE	Sustainable feedstocks plan	Environmental	Circular Economy & Zero Pollution	Circular Economy & Waste Reduction
BASF SE	Shareholding Requirement	Governance	Executive Remuneration	Pay Design & Disclosure
BASF SE	Proactive and Paris-aligned advocacy strategy	Environmental	Climate Change	Climate Governance & Transparency
Bayer AG	Biodiversity impact and dependence assessment	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Bayer AG	Climate-aligned accounts	Environmental	Climate Change	Climate Governance & Transparency
Bayer AG	Lobbying on Nature	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Bayer AG	Scaling regenerative agriculture	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Bayer AG	Board oversight of company culture following change in operating model	Governance	Board Effectiveness	Board & Management Dynamics
Bayer AG	Disclosure of PFAS in company's products	Environmental	Circular Economy & Zero Pollution	Pollution
Bayer AG	Increase CEO Minimum Shareholding Requirements	Governance	Executive Remuneration	Pay Design & Disclosure
Bayerische Motoren Werke AG	Paris-aligned accounts	Environmental	Climate Change	Climate Governance & Transparency
Bayerische Motoren Werke AG	1.5°C aligned Scope 3 target	Environmental	Climate Change	GHG Emissions Reduction
Bayerische Motoren Werke AG	Climate Policy Engagement Transparency	Environmental	Climate Change	Climate Governance & Transparency
Bayerische Motoren Werke AG	Gender diversity in management	Social	Human Capital	Talent Management

Bayerische Motoren Werke AG	Supply chain mapping	Social	Human & Labour Rights	High Geographic Risks
Bayerische Motoren Werke AG	Spring initiative on natural resource stewardship	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Bayerische Motoren Werke AG	Independence of the Supervisory Board	Governance	Board Effectiveness	Board Composition & Structure
Bechtle AG	Mental wellbeing support	Social	Human Capital	Worker Health, Safety and Wellbeing
Bechtle AG	Green IT	Environmental	Circular Economy & Zero Pollution	Circular Economy & Waste Reduction
BHP Group Ltd	Samarco dam collapse - resettlement, environmental restitution, and compensation	Social	Human & Labour Rights	Indigenous & Community Rights
BHP Group Ltd	Methane disclosure and reduction	Environmental	Climate Change	GHG Emissions Reduction
BHP Group Ltd	Scope 3 emissions action plan	Environmental	Climate Change	GHG Emissions Reduction
BP PLC	Physical risk resilience	Environmental	Climate Change	Climate Physical Risk
BP PLC	Human rights assessments	Social	Human & Labour Rights	Indigenous & Community Rights
BP PLC	Targets for downstream scope 3 emissions aligned with 1.5C	Environmental	Climate Change	GHG Emissions Reduction
Brambles Ltd	Biodiversity impact and dependence assessment	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Brambles Ltd	Explain forest positive goal and incorporate biodiversity	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Canadian Imperial Bank of Commerce	Financing requirement for FPIC	Social	Human & Labour Rights	Indigenous & Community Rights
Canadian Imperial Bank of Commerce	Climate strategy	Environmental	Climate Change	Climate Opportunities
Canadian Imperial Bank of Commerce	Governance oversight of industry associations	Environmental	Climate Change	Climate Governance & Transparency
Canadian Imperial Bank of Commerce	Pay gap reporting	Social	Human Capital	Talent Management
Canadian Imperial Bank of Commerce	Workforce disclosure metrics	Social	Human Capital	Talent Management
Canadian National Railway Co	Reporting of progress against strategy	Environmental	Climate Change	Climate Opportunities
Canadian National Railway Co	Physical risks strategy	Environmental	Climate Change	Climate Physical Risk
Canadian National Railway Co	Role of biofuels in the climate strategy	Environmental	Climate Change	Climate Opportunities
Canadian National Railway Co	Validation of sufficiency of climate strategy	Environmental	Climate Change	Climate Opportunities
Canadian National Railway Co	Climate strategy	Environmental	Climate Change	Climate Opportunities
Centrica PLC	Robust board oversight and monitoring of advocacy plan	Environmental	Climate Change	Climate Governance & Transparency
Chevron Corp	Use of options as part of executive compensation	Governance	Executive Remuneration	Pay Design & Disclosure
Chevron Corp	Executive pay	Governance	Executive Remuneration	Pay Design & Disclosure

Chevron Corp	Climate strategy	Environmental	Climate Change	Climate Opportunities
Chevron Corp	Energy Efficiency Strategy	Environmental	Climate Change	Climate Opportunities
Chevron Corp	Tax Transparency Report	Social	Wider Societal Impacts	Responsible Tax Practices
Chevron Corp	Methane management best practices	Environmental	Climate Change	Climate Opportunities
Clicks Group Ltd	Net zero targets	Environmental	Climate Change	GHG Emissions Reduction
Clicks Group Ltd	Renewable electricity target ambition	Environmental	Climate Change	Climate Opportunities
Co for Cooperative Insurance/The	Ethical AI and data governance principles	Social	Human & Labour Rights	Digital Rights & AI
Compass Group PLC	Supply Chain Assessment	Social	Human & Labour Rights	Supply Chain Rights
Compass Group PLC	Climate resilient strategy - enhanced scope	Environmental	Climate Change	Climate Opportunities
Costco Wholesale Corp	Mental Health in the Workplace	Social	Human Capital	Worker Health, Safety and Wellbeing
Credicorp Ltd	Ethical AI Principles	Social	Human & Labour Rights	Digital Rights & AI
Credicorp Ltd	Mental Health in the Workplace	Social	Human Capital	Worker Health, Safety and Wellbeing
Danaher Corp	Artificial Intelligence Governance	Social	Human & Labour Rights	Digital Rights & AI
Danaher Corp	Director Tenure	Governance	Board Effectiveness	Board Composition & Structure
Danone SA	Regenerative agriculture scorecard target	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Danone SA	Plant based products	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Danone SA	Supply chain mapping	Social	Human & Labour Rights	Supply Chain Rights
Danske Bank A/S	Science-Based Targets	Environmental	Climate Change	GHG Emissions Reduction
Danske Bank A/S	TNFD Strategy	Environmental	Natural Resource Stewardship	Biodiversity & Nature
DBS Group Holdings Ltd	Publish trusted AI case examples	Social	Human & Labour Rights	Digital Rights & AI
DBS Group Holdings Ltd	Human Rights Due Diligence	Social	Human & Labour Rights	Supply Chain Rights
DBS Group Holdings Ltd	Biodiversity risk assessment and disclosure	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Dell Technologies Inc	Board composition	Social	Human Capital	Talent Management
Dell Technologies Inc	Pay gap reporting	Social	Human Capital	Talent Management
Dell Technologies Inc	Ethical AI Endorsement	Social	Human & Labour Rights	Digital Rights & AI
Dell Technologies Inc	Critical Minerals Policy	Social	Human & Labour Rights	Supply Chain Rights
Dell Technologies Inc	AI and Energy Demand	Environmental	Climate Change	Climate Opportunities
Deutsche Bank AG	Enhanced human rights policy and reporting	Social	Human & Labour Rights	Supply Chain Rights
Deutsche Bank AG	Climate resilient strategy - enhanced scope	Environmental	Climate Change	Climate Opportunities
Deutsche Bank AG	Climate strategy - disclosure on client engagement	Environmental	Climate Change	Climate Opportunities

Deutsche Lufthansa AG	Strategy dependencies	Environmental	Climate Change	Climate Governance & Transparency
Deutsche Lufthansa AG	Executive remuneration	Governance	Executive Remuneration	Pay Design & Disclosure
DSV A/S	Human rights impact assessment and due diligence	Social	Human & Labour Rights	High Geographic Risks
EDP SA	Develop human and labour rights strategy	Social	Human & Labour Rights	Supply Chain Rights
EDP SA	Green Steel Procurement	Environmental	Climate Change	GHG Emissions Reduction
Enel SpA	Climate strategy delivery	Environmental	Climate Change	GHG Emissions Reduction
Enel SpA	Coal Ash Management	Environmental	Circular Economy & Zero Pollution	Pollution
Enel SpA	Supply chain methane emissions	Environmental	Climate Change	GHG Emissions Reduction
Enel SpA	Data centre opportunity & risk management	Social	Human & Labour Rights	Indigenous & Community Rights
Engie SA	Present coherent decarbonisation roadmap for the gas distribution business	Environmental	Climate Change	GHG Emissions Reduction
Engie SA	Disclose transition-sensitive assumptions in the financial accounts	Environmental	Climate Change	Climate Governance & Transparency
Equinor ASA	Physical Climate Risk Resilience	Environmental	Climate Change	Climate Physical Risk
Equinor ASA	GHG emissions targets and capex aligned with 1.5C	Environmental	Climate Change	GHG Emissions Reduction
Exxon Mobil Corp	Responsible taxation policy	Social	Wider Societal Impacts	Responsible Tax Practices
Exxon Mobil Corp	Methane management best practices	Environmental	Climate Change	Climate Opportunities
GAIL India Ltd	Methane Emissions Measurement and Disclosure	Environmental	Climate Change	Climate Governance & Transparency
Geely Automobile Holdings Ltd	Demonstrate that the company's supply chain audits are effective	Social	Human & Labour Rights	Supply Chain Rights
Geely Automobile Holdings Ltd	Set Paris-aligned GHG emissions reduction targets	Environmental	Climate Change	GHG Emissions Reduction
Geely Automobile Holdings Ltd	Engagement with independent board director	Governance	Investor Protection & Rights	Basic Shareholder Rights
Geely Automobile Holdings Ltd	Gap analysis on AI Governance principles	Social	Human & Labour Rights	Digital Rights & AI
General Motors Co	Climate strategy	Environmental	Climate Change	Climate Opportunities
General Motors Co	Increase Transparency on Supply Chain Social & Human Rights Performance	Social	Human & Labour Rights	Supply Chain Rights
General Motors Co	Increased transparency on tax reporting	Social	Wider Societal Impacts	Responsible Tax Practices
Grasim Industries Ltd	1.5°C-aligned near-term targets	Environmental	Climate Change	GHG Emissions Reduction
Grasim Industries Ltd	Decarbonisation Strategy	Environmental	Climate Change	GHG Emissions Reduction
Grupo Financiero Banorte SAB de CV	Implementation of the TNFD Recommendations	Environmental	Natural Resource Stewardship	Biodiversity & Nature
GSK PLC	Strategic delivery	Strategy, Risk & Communication	Purpose, Strategy & Policies	Long-term Sustainable Strategy
HDFC Bank Ltd	Emissions reduction targets	Environmental	Climate Change	GHG Emissions Reduction

HDFC Bank Ltd	Access to independent directors	Governance	Investor Protection & Rights	Basic Shareholder Rights
Home Depot Inc/The	Human rights risks in the supply chain	Social	Human & Labour Rights	Supply Chain Rights
Home Depot Inc/The	CEO Shareholding Requirements	Governance	Executive Remuneration	Pay Design & Disclosure
Home Depot Inc/The	Pay gap reporting	Social	Human Capital	Talent Management
Home Depot Inc/The	Climate strategy	Environmental	Climate Change	Climate Opportunities
Home Depot Inc/The	A time-bound commitment on deforestation- and conversion-free products	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Hon Hai Precision Industry Co Ltd	Lead independent board director	Governance	Board Effectiveness	Board Composition & Structure
Hon Hai Precision Industry Co Ltd	Working condition disclosure in accordance with the WDI framework	Social	Human & Labour Rights	Supply Chain Rights
Hon Hai Precision Industry Co Ltd	To incorporate climate change KPI to senior executive remuneration	Environmental	Climate Change	Climate Governance & Transparency
Hon Hai Precision Industry Co Ltd	Climate strategy delivery	Environmental	Climate Change	GHG Emissions Reduction
Hon Hai Precision Industry Co Ltd	Supply chain and human rights due diligence	Social	Human & Labour Rights	Supply Chain Rights
HSBC Holdings PLC	Enhanced human rights policy and reporting	Social	Human & Labour Rights	Indigenous & Community Rights
HSBC Holdings PLC	Enhanced diversity equity and inclusion strategy	Social	Human Capital	Talent Management
HSBC Holdings PLC	Improved disclosures on climate in accounts and audit report	Environmental	Climate Change	Climate Governance & Transparency
Hyundai Motor Co	NOX emissions control	Environmental	Circular Economy & Zero Pollution	Pollution
Hyundai Motor Co	Management of ESG in the supply chain	Social	Human & Labour Rights	Supply Chain Rights
Hyundai Motor Co	Validation of carbon emission targets	Environmental	Climate Change	GHG Emissions Reduction
Hyundai Motor Co	Nomination of Additional Independent Director	Governance	Board Effectiveness	Board Composition & Structure
ICICI Bank Ltd	Net-zero by 2050 goal for financed emissions	Environmental	Climate Change	GHG Emissions Reduction
ICICI Bank Ltd	Climate change strategy and roadmap	Environmental	Climate Change	GHG Emissions Reduction
ICICI Bank Ltd	Social and financial inclusion strategy	Social	Human & Labour Rights	Access & Affordability
ING Groep NV	Deliver on Portfolio Emissions Reduction & Transition Finance Targets	Environmental	Climate Change	GHG Emissions Reduction
ING Groep NV	Quantify & Extend Diversity Strategy	Social	Human Capital	Talent Management
International Business Machines Corp	Living wages	Social	Human Capital	Talent Management
International Business Machines Corp	Executive pay	Governance	Executive Remuneration	Pay Design & Disclosure

International Business Machines Corp	AI and human capital management	Social	Human & Labour Rights	Digital Rights & AI
International Business Machines Corp	Board composition	Social	Human Capital	Talent Management
International Business Machines Corp	Environmental impacts of data centres	Environmental	Climate Change	Climate Governance & Transparency
IQVIA Holdings Inc	Board oversight and governance of AI-related technologies	Social	Human & Labour Rights	Digital Rights & AI
Itausa SA	Financed emissions disclosure and target setting	Environmental	Climate Change	GHG Emissions Reduction
Itausa SA	Disclose ESG performance metrics across holdings portfolio	Strategy, Risk & Communication	Corporate Reporting	Sustainability Transparency
JD.com Inc	Company to add director election as agenda in AGM	Governance	Investor Protection & Rights	Basic Shareholder Rights
JD.com Inc	Share Class Structure	Governance	Investor Protection & Rights	Minority Protections
JD.com Inc	Engagement with board directors	Governance	Board Effectiveness	Board & Management Dynamics
JD.com Inc	Third-party audits of higher-risk tier-1 suppliers	Social	Human & Labour Rights	Supply Chain Rights
JFE Holdings Inc	Decarbonisation Strategy	Environmental	Climate Change	Climate Governance & Transparency
JFE Holdings Inc	Board gender diversity	Governance	Board Effectiveness	Board Composition & Structure
JFE Holdings Inc	Public Policy Alignment (climate lobbying)	Environmental	Climate Change	Climate Governance & Transparency
JPMorgan Chase & Co	Climate strategy	Environmental	Climate Change	Climate Opportunities
JPMorgan Chase & Co	Compliance enhancements (risk management)	Governance	Executive Remuneration	Pay Design & Disclosure
JPMorgan Chase & Co	Improved climate-related financial disclosures	Environmental	Climate Change	Climate Governance & Transparency
JPMorgan Chase & Co	Talent management strategy focused on the board and workforce	Social	Human Capital	Talent Management
JPMorgan Chase & Co	Increased transparency on tax practices	Social	Wider Societal Impacts	Responsible Tax Practices
Koninklijke Ahold Delhaize NV	Modern Slavery	Social	Human & Labour Rights	Supply Chain Rights
Koninklijke Ahold Delhaize NV	Lobbying activities aligned with a 1.5°C pathway	Environmental	Climate Change	Climate Governance & Transparency
Koninklijke Ahold Delhaize NV	Plastics / Packaging target	Environmental	Circular Economy & Zero Pollution	Circular Economy & Waste Reduction
Koninklijke Ahold Delhaize NV	Water target	Environmental	Natural Resource Stewardship	Water & Oceans
Linde PLC	Validation of sufficiency of climate strategy	Environmental	Climate Change	Climate Opportunities
Linde PLC	Scope 3 emission target	Environmental	Climate Change	GHG Emissions Reduction
Localiza Rent a Car SA	Net zero commitment with targets	Environmental	Climate Change	GHG Emissions Reduction

Lotes Co Ltd	Adoption of sustainability performance metrics in executive remuneration	Governance	Executive Remuneration	Pay Design & Disclosure
Mercedes-Benz Group AG	Paris-aligned accounts	Environmental	Climate Change	Climate Governance & Transparency
Mercedes-Benz Group AG	1.5°C aligned Scope 3 target	Environmental	Climate Change	GHG Emissions Reduction
Mercedes-Benz Group AG	Climate Policy Engagement Transparency	Environmental	Climate Change	Climate Governance & Transparency
Mercedes-Benz Group AG	Management of Biodiversity impact of Nickel Supply Chain	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Mercedes-Benz Group AG	Lobbying disclosures related to biodiversity impacts in its supply chain	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Mercedes-Benz Group AG	Whistleblowing Reporting	Strategy, Risk & Communication	Risk Management	Enterprise Risk Practices
Mercedes-Benz Group AG	Whistleblowing Reporting	Strategy, Risk & Communication	Risk Management	Enterprise Risk Practices
Mercedes-Benz Group AG	Whistleblowing Reporting	Strategy, Risk & Communication	Risk Management	Enterprise Risk Practices
Mercedes-Benz Group AG	Whistleblowing Reporting	Strategy, Risk & Communication	Risk Management	Enterprise Risk Practices
Mercedes-Benz Group AG	Board skills assessment	Governance	Board Effectiveness	Board Composition & Structure
MetLife Inc	Climate Risk	Environmental	Climate Change	Climate Governance & Transparency
MetLife Inc	Cybersecurity and digital resilience	Strategy, Risk & Communication	Risk Management	Cyber Security
MetLife Inc	Responsible AI Governance	Strategy, Risk & Communication	Purpose, Strategy & Policies	Long-term Sustainable Strategy
Micron Technology Inc	Talent management strategy focused on Workforce	Social	Human Capital	Talent Management
Micron Technology Inc	Climate strategy	Environmental	Climate Change	Climate Opportunities
Micron Technology Inc	Supply chain - working conditions	Social	Human & Labour Rights	Supply Chain Rights
Micron Technology Inc	Ethical AI Principles	Social	Human & Labour Rights	Digital Rights & AI
Micron Technology Inc	Critical Minerals Policy	Social	Human & Labour Rights	Supply Chain Rights
Microsoft Corp	Digital rights - negative societal impacts	Social	Human & Labour Rights	Digital Rights & AI
Microsoft Corp	Country by Country reporting on tax	Social	Wider Societal Impacts	Responsible Tax Practices
Microsoft Corp	AI and Climate	Environmental	Climate Change	Climate Governance & Transparency
Microsoft Corp	AI Risk	Strategy, Risk & Communication	Risk Management	Cyber Security
Microsoft Corp	Impact of AI on Human Capital Management	Social	Human & Labour Rights	Digital Rights & AI
National Bank of Canada	Employee sentiment	Social	Human Capital	Talent Management

National Bank of Canada	Methane reduction strategy	Environmental	Climate Change	GHG Emissions Reduction
National Bank of Canada	Ethical AI Principles and HCM	Social	Human & Labour Rights	Digital Rights & AI
NatWest Group PLC	Demonstrate successful execution of climate, enterprise & purpose strategy	Strategy, Risk & Communication	Purpose, Strategy & Policies	Business Purpose
Nemetschek SE	Executive remuneration	Governance	Executive Remuneration	Pay Design & Disclosure
Nemetschek SE	Publish an ethical AI policy	Social	Human & Labour Rights	Digital Rights & AI
Nestle SA	Protein diversification	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Nestle SA	Board evaluation	Governance	Board Effectiveness	Board & Management Dynamics
Nestle SA	Health and Nutrition	Social	Wider Societal Impacts	Safe Products & Services
Nestle SA	Impact-focused KPIs on Human Rights	Social	Human & Labour Rights	Supply Chain Rights
Nestle SA	TNFD aligned reporting	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Netflix Inc	Ethical content – principles	Social	Wider Societal Impacts	Conduct & Ethics
Netflix Inc	Increased transparency on tax practices	Social	Wider Societal Impacts	Responsible Tax Practices
Netflix Inc	Responsible AI and Employee Engagement	Social	Human Capital	Talent Management
NIKE Inc	Human rights due diligence - supply chain	Social	Human & Labour Rights	Supply Chain Rights
NIKE Inc	Polyester recycling	Environmental	Circular Economy & Zero Pollution	Circular Economy & Waste Reduction
NIKE Inc	Biodiversity	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Nordea Bank Abp	Client engagement on transition plans	Environmental	Climate Change	GHG Emissions Reduction
Nordea Bank Abp	TNFD reporting	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Nordea Bank Abp	Culture change	Strategy, Risk & Communication	Risk Management	Enterprise Risk Practices
Northern Trust Corp	AI Ethics Policy	Social	Human & Labour Rights	Digital Rights & AI
Novo Nordisk A/S	Access and affordability reporting	Social	Human & Labour Rights	Access & Affordability
Novo Nordisk A/S	Chair succession	Governance	Board Effectiveness	Board Composition & Structure
NVIDIA Corp	Mental health support	Social	Human Capital	Worker Health, Safety and Wellbeing
NVIDIA Corp	Product Life Cycle Assessment	Environmental	Climate Change	Climate Governance & Transparency
NVIDIA Corp	Strategy and Risk	Strategy, Risk & Communication	Purpose, Strategy & Policies	Long-term Sustainable Strategy
NVIDIA Corp	Energy Efficiency Ratings for Chips	Environmental	Climate Change	Climate Opportunities
Orsted AS	Supply Chain Engagement	Environmental	Climate Change	GHG Emissions Reduction

Orsted AS	Biodiversity Measurement Disclosure	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Owens Corning	Climate resilient strategy - enhanced scope	Environmental	Climate Change	Climate Opportunities
Owens Corning	Net positive water impact	Environmental	Natural Resource Stewardship	Water & Oceans
Phillips 66	Human Rights Impact Assessment and Due Diligence	Social	Human & Labour Rights	Indigenous & Community Rights
Phillips 66	Methane management best practices	Environmental	Climate Change	Climate Opportunities
Phillips 66	Updated plastics disclosure	Environmental	Circular Economy & Zero Pollution	Circular Economy & Waste Reduction
Phillips 66	Amend Bylaws	Governance	Investor Protection & Rights	Basic Shareholder Rights
Pidilite Industries Ltd	Corporate Governance	Governance	Board Effectiveness	Board Composition & Structure
Pidilite Industries Ltd	Climate change	Environmental	Climate Change	GHG Emissions Reduction
Pidilite Industries Ltd	Gender diversity	Social	Human Capital	Talent Management
PNC Financial Services Group Inc/The	Climate strategy and client engagement	Environmental	Climate Change	Climate Opportunities
PNC Financial Services Group Inc/The	AI Governance	Social	Human & Labour Rights	Digital Rights & AI
POSCO Holdings Inc	Hydrogen powered steelmaking	Environmental	Climate Change	Climate Opportunities
POSCO Holdings Inc	Workforce gender diversity	Social	Human Capital	Talent Management
POSCO Holdings Inc	Indigenous Peoples policy	Social	Human & Labour Rights	Indigenous & Community Rights
POSCO Holdings Inc	Methane mitigation strategy	Environmental	Climate Change	Climate Opportunities
POSCO Holdings Inc	Audit Committee Composition	Governance	Board Effectiveness	Board Composition & Structure
Power Grid Corp of India Ltd	Climate change Paris alignment	Environmental	Climate Change	Climate Governance & Transparency
Repsol SA	A commitment on emissions reduction of third party sold energy	Environmental	Climate Change	GHG Emissions Reduction
Repsol SA	Paris Agreement aligned capex	Environmental	Climate Change	GHG Emissions Reduction
Repsol SA	Succession Planning	Governance	Board Effectiveness	Succession & Stability
Repsol SA	Health & Safety Management	Social	Human Capital	Worker Health, Safety and Wellbeing
Richter Gedeon Nyrt	Access to Medicine	Social	Human & Labour Rights	Access & Affordability
Richter Gedeon Nyrt	Science-Based Targets	Environmental	Climate Change	GHG Emissions Reduction
Richter Gedeon Nyrt	Water management	Environmental	Natural Resource Stewardship	Water & Oceans
Rio Tinto PLC	Sexual Harassment	Social	Human Capital	Worker Health, Safety and Wellbeing

Rio Tinto PLC	Strengthened human rights management processes	Social	Human & Labour Rights	Supply Chain Rights
Rio Tinto PLC	Projects, capex and advocacy aligned to address value chain emissions	Environmental	Climate Change	GHG Emissions Reduction
Roche Holding AG	Sustainability strategy	Strategy, Risk & Communication	Corporate Reporting	Sustainability Transparency
Roche Holding AG	Biodiversity	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Royal Bank of Canada	Just transition	Environmental	Climate Change	Climate Governance & Transparency
Royal Bank of Canada	Climate strategy	Environmental	Climate Change	Climate Opportunities
Royal Bank of Canada	Methane mitigation best practices	Environmental	Climate Change	Climate Opportunities
Royal Bank of Canada	Financing requirement for FPIC	Social	Human & Labour Rights	Indigenous & Community Rights
Royal Bank of Canada	Governance oversight of industry associations	Environmental	Climate Change	Climate Governance & Transparency
RWE AG	Improved processes to identify and manage human rights risks	Social	Human & Labour Rights	Indigenous & Community Rights
RWE AG	Climate Aligned Accounting	Environmental	Climate Change	Climate Governance & Transparency
Samsung Electronics Co Ltd	Nomination of Independent Director with Business Background	Governance	Board Effectiveness	Board Composition & Structure
Samsung Electronics Co Ltd	Interim Carbon Emissions Reduction Target - DS Division	Environmental	Climate Change	GHG Emissions Reduction
Samsung Electronics Co Ltd	Capital Allocation and Shareholder Return Policy	Strategy, Risk & Communication	Purpose, Strategy & Policies	Capital Allocation
Samsung Electronics Co Ltd	Minimum Shareholding Requirement	Governance	Executive Remuneration	Pay Design & Disclosure
Samvardhana Motherson International Ltd	Board gender diversity	Governance	Board Effectiveness	Board Composition & Structure
Samvardhana Motherson International Ltd	Human rights due diligence	Social	Human & Labour Rights	Supply Chain Rights
Samvardhana Motherson International Ltd	Goals and targets on circularity	Environmental	Circular Economy & Zero Pollution	Circular Economy & Waste Reduction
Seagate Technology Holdings PLC	Supply chain monitoring	Social	Human & Labour Rights	Supply Chain Rights
Seagate Technology Holdings PLC	Validation of sufficiency of climate strategy	Environmental	Climate Change	Climate Opportunities
Seagate Technology Holdings PLC	Customer ethics policy	Social	Human & Labour Rights	Digital Rights & AI
Seagate Technology Holdings PLC	Enhance enterprise risk management practices	Strategy, Risk & Communication	Risk Management	Enterprise Risk Practices
Shell PLC	Climate targets aligned to 1.5 degrees	Environmental	Climate Change	GHG Emissions Reduction
Shell PLC	Robust carbon offsetting strategy	Environmental	Climate Change	GHG Emissions Reduction

Shell PLC	Demonstrate financial resilience of LNG strategy	Environmental	Climate Change	Climate Opportunities
Shenzhen Inovance Technology Co Ltd	Developing remuneration and nomination committee	Governance	Board Effectiveness	Board Composition & Structure
Shenzhen Inovance Technology Co Ltd	High turnover	Social	Human Capital	Terms of Employment
Shenzhen Inovance Technology Co Ltd	Implement Paris Agreement-aligned greenhouse gas emissions reduction targets	Environmental	Climate Change	GHG Emissions Reduction
Siemens Energy AG	Net zero ambition that covers Scope 3	Environmental	Climate Change	GHG Emissions Reduction
Siemens Energy AG	Just transition	Environmental	Climate Change	Climate Governance & Transparency
Siemens Energy AG	Public Policy Advocacy Alignment	Environmental	Climate Change	Climate Governance & Transparency
Siemens Energy AG	Climate aligned accounting	Environmental	Climate Change	Climate Governance & Transparency
Sika AG	Disclosure of hazardous chemicals production	Environmental	Circular Economy & Zero Pollution	Pollution
Sika AG	Credible transition roadmap	Environmental	Climate Change	GHG Emissions Reduction
Sika AG	Strategy to phase-out most persistent chemicals	Environmental	Circular Economy & Zero Pollution	Pollution
Snap Inc	Establishing Responsible AI Principles	Social	Human & Labour Rights	Digital Rights & AI
Societe Generale SA	Definition of credible climate transition plans from clients	Environmental	Climate Change	GHG Emissions Reduction
Societe Generale SA	Financial inclusion strategy	Social	Human & Labour Rights	Access & Affordability
Societe Generale SA	Responsible AI governance and risk management	Social	Human & Labour Rights	Digital Rights & AI
Societe Generale SA	Forward-looking climate and nature assumptions in financial statements	Environmental	Climate Change	Climate Physical Risk
SoftBank Group Corp	Group governance	Strategy, Risk & Communication	Risk Management	Enterprise Risk Practices
SoftBank Group Corp	Board Composition	Governance	Board Effectiveness	Board Composition & Structure
Suzuki Motor Corp	1.5°C aligned Scope 3 target	Environmental	Climate Change	GHG Emissions Reduction
Suzuki Motor Corp	Human rights reporting	Social	Human & Labour Rights	Supply Chain Rights
Suzuki Motor Corp	Allegiant shareholdings	Strategy, Risk & Communication	Purpose, Strategy & Policies	Capital Allocation
Telecom Italia SpA/Milano	Introduce CEO Minimum Shareholding Guidelines	Governance	Executive Remuneration	Pay Design & Disclosure
Telecom Italia SpA/Milano	Risk Management and Compliance	Strategy, Risk & Communication	Risk Management	Enterprise Risk Practices
Telefonica SA	Publish remuneration peer group information	Governance	Executive Remuneration	Responsible Pay Outcomes
Tenet Healthcare Corp	Human capital management	Social	Human Capital	Talent Management
Teradyne Inc	AI and Human Capital Managment	Social	Human & Labour Rights	Digital Rights & AI
Teradyne Inc	Responsible AI Disclosure	Social	Human & Labour Rights	Digital Rights & AI

thyssenkrupp AG	Supply chain risk management	Social	Human & Labour Rights	Supply Chain Rights
thyssenkrupp AG	Climate-aligned accounting	Environmental	Climate Change	Climate Governance & Transparency
TJX Cos Inc/The	Human rights disclosure	Social	Human & Labour Rights	Supply Chain Rights
TotalEnergies SE	Progress on human rights	Social	Human & Labour Rights	Indigenous & Community Rights
TotalEnergies SE	Paris-aligned emissions reduction targets (downstream)	Environmental	Climate Change	GHG Emissions Reduction
TotalEnergies SE	Consideration of circularity in fossil fuel demand outlook	Environmental	Circular Economy & Zero Pollution	Circular Economy & Waste Reduction
TotalEnergies SE	Separation of roles of chair and CEO	Governance	Board Effectiveness	Board Composition & Structure
TotalEnergies SE	Gas capex compatible with 1.5C.	Environmental	Climate Change	Climate Governance & Transparency
TotalEnergies SE	Improved biodiversity targets for Uganda operations	Environmental	Natural Resource Stewardship	Biodiversity & Nature
TotalEnergies SE	Risk management on PFAS	Environmental	Circular Economy & Zero Pollution	Pollution
Toyota Motor Corp	Female manager target	Social	Human Capital	Talent Management
Toyota Motor Corp	Artificial intelligence (AI) governance	Social	Human & Labour Rights	Digital Rights & AI
Toyota Motor Corp	Risk management in cobalt supply chain	Social	Human & Labour Rights	Supply Chain Rights
Toyota Motor Corp	Fleet emissions reduction target	Environmental	Climate Change	GHG Emissions Reduction
Toyota Motor Corp	Appointment of Lead Independent Director	Governance	Board Effectiveness	Board & Management Dynamics
Toyota Motor Corp	Allegiant shareholdings	Strategy, Risk & Communication	Purpose, Strategy & Policies	Capital Allocation
Trane Technologies plc	Mental health support	Social	Human Capital	Worker Health, Safety and Wellbeing
Uber Technologies Inc	Global Safety Report	Social	Human Capital	Worker Health, Safety and Wellbeing
Uber Technologies Inc	Living wage	Social	Human Capital	Terms of Employment
Uber Technologies Inc	autonomous vehicle (AV) board oversight	Strategy, Risk & Communication	Risk Management	Enterprise Risk Practices
UniCredit SpA	Best Practices in Community & Indigenous Rights in Human Rights Policy	Social	Human & Labour Rights	Indigenous & Community Rights
UniCredit SpA	Net Zero & Sectoral Emissions Plan & Revised Risk Policies	Environmental	Climate Change	GHG Emissions Reduction
UniCredit SpA	Enhance Nature-Related Risk Policies and Disclosure	Environmental	Natural Resource Stewardship	Biodiversity & Nature
UniCredit SpA	Client engagement on transition plans	Environmental	Climate Change	Climate Governance & Transparency
Unipol Assicurazioni SPA	Publication of just transition strategy and goals	Social	Human Capital	Terms of Employment

Unipol Assicurazioni SPA	Expansion of fossil fuel exclusion policy	Environmental	Climate Change	GHG Emissions Reduction
Unipol Assicurazioni SPA	Integrate and demonstrate risk reduction of adaptation and nature solutions	Environmental	Climate Change	Climate Physical Risk
US Bancorp	Climate strategy	Environmental	Climate Change	Climate Opportunities
US Bancorp	Responsible tax practices	Social	Wider Societal Impacts	Responsible Tax Practices
US Bancorp	AI Governance	Social	Human & Labour Rights	Digital Rights & AI
Vale SA	Controversy linked to UNGC Principle 7: Approach to environmental challenges	Social	Human Capital	Worker Health, Safety and Wellbeing
Vale SA	Implementation of the TNFD Recommendations	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Valero Energy Corp	Renewable supply chain - renewably sourced feedstocks	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Valero Energy Corp	Improved climate-related financial disclosures	Environmental	Climate Change	Climate Governance & Transparency
Valero Energy Corp	Improved climate-related financial disclosures	Environmental	Climate Change	Climate Governance & Transparency
Veeva Systems Inc	Sustainability Reporting	Strategy, Risk & Communication	Corporate Reporting	Sustainability Transparency
Veeva Systems Inc	Employee Engagement	Social	Human Capital	Talent Management
Veolia Environnement SA	Post-Merger Carbon & Methane Emissions Targets for the Combined Business	Environmental	Climate Change	GHG Emissions Reduction
Vertiv Holdings Co	Product life cycle assessment	Environmental	Climate Change	Climate Governance & Transparency
Vinci SA	Executive remuneration - minimum shareholding requirement	Governance	Executive Remuneration	Pay Design & Disclosure
Vinci SA	Separation of roles of chair and CEO	Governance	Board Effectiveness	Board Composition & Structure
Vinci SA	Whistleblowing Reporting	Social	Wider Societal Impacts	Conduct & Ethics
Vinci SA	1.5-degrees Celsius SBTi-validated climate target	Environmental	Climate Change	GHG Emissions Reduction
Vinci SA	Climate lobbying disclosure	Environmental	Climate Change	Climate Governance & Transparency
Visa Inc	Quorum requirements	Governance	Board Effectiveness	Board & Management Dynamics
Visa Inc	Employee Engagement	Social	Human Capital	Talent Management
Vodafone Group PLC	Validation and verification of sources used for renewable energy consumption	Environmental	Climate Change	GHG Emissions Reduction
Vodafone Group PLC	Successful merger and integration of Three	Strategy, Risk & Communication	Purpose, Strategy & Policies	Long-term Sustainable Strategy
Volkswagen AG	Paris-aligned accounts	Environmental	Climate Change	Climate Governance & Transparency
Volkswagen AG	1.5°C aligned Scope 3 target	Environmental	Climate Change	GHG Emissions Reduction

Volkswagen AG	Climate Policy Engagement Transparency	Environmental	Climate Change	Climate Governance & Transparency
Volkswagen AG	Remuneration Policy Enhancements	Governance	Executive Remuneration	Pay Design & Disclosure
Volkswagen AG	Improving the independence of the board	Governance	Board Effectiveness	Board Composition & Structure
Volkswagen AG	Human rights in the supply chain	Social	Human & Labour Rights	Supply Chain Rights
Volkswagen AG	Management of biodiversity in the supply chain	Environmental	Natural Resource Stewardship	Biodiversity & Nature
Walt Disney Co/The	Independent Board Evaluation	Governance	Board Effectiveness	Board & Management Dynamics
WEG SA	Supply Chain Management	Strategy, Risk & Communication	Risk Management	Enterprise Risk Practices
Wells Fargo & Co	Climate strategy - enhanced scope	Environmental	Climate Change	Climate Opportunities
Wells Fargo & Co	Climate strategy	Environmental	Climate Change	Climate Opportunities
Wells Fargo & Co	Safeguards for Indigenous Peoples' rights	Social	Human & Labour Rights	Indigenous & Community Rights
Wells Fargo & Co	Living wages in value chain	Social	Human Capital	Terms of Employment
Wells Fargo & Co	Worker voice and corporate culture	Social	Human Capital	Terms of Employment
Wells Fargo & Co	Methane management best practices	Environmental	Climate Change	Climate Opportunities
Wells Fargo & Co	Turnover rates and unwanted attrition	Social	Human Capital	Talent Management
Wheaton Precious Metals Corp	Climate resilient strategy - enhanced scope	Environmental	Climate Change	Climate Opportunities
Wheaton Precious Metals Corp	Measure and disclose ESG performance metrics across streamings portfolio	Strategy, Risk & Communication	Corporate Reporting	Sustainability Transparency
Zurich Insurance Group AG	Executive remuneration	Governance	Executive Remuneration	Pay Design & Disclosure