

## List of Controversy database Domains, Criterias and Topics

### Environment (Domain)

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#### ENV1.1 Environmental strategy

#### ENV1.2 Pollution prevention

- Environmental accidents (ENV1.2)
- Soil pollution (ENV1.2)
- Environmental incidents (ENV1.2)

#### ENV1.3 Development of green products and services

- Allegations related to green products (ENV1.3)
- Climate change

#### ENV1.4 Protection of biodiversity

- Exploitation of sensitive ecosystems (ENV1.4)
- Impact on biodiversity (ENV1.4)
- Animal testing (ENV1.4)
- Farm animal welfare (ENV1.4)

#### ENV2.1 Water

- Protection of water resources (ENV2.1)
- Water pollution (ENV2.1)

#### ENV2.2 Energy

- Climate change (ENV1.3, ENV2.2, ENV2.4, ENV2.7, ENV3.1, CIN2.1)
- Energy consumption thresholds (ENV2.2)
- Greenhouse gas emissions thresholds (ENV2.2)
- Energy (ENV2.2)
- Air pollution (ENV2.2, ENV2.4)

#### ENV2.4 Atmospheric emissions

- Climate change (ENV1.3, ENV2.2, ENV2.4, ENV2.7, ENV3.1, CIN2.1)
- Air pollution (ENV2.2, ENV2.4)
- Atmospheric emissions thresholds (ENV2.4)
- Atmospheric emissions (ENV2.4)

#### ENV2.5 Waste management

- Other allegations related to waste (ENV2.5)
- Waste pollution (ENV2.5)
- Waste production thresholds (ENV2.5)

#### ENV2.6 Management of local pollution

- Dust pollution (ENV2.6)
- Noise pollution (ENV2.6)
- Odours pollution (ENV2.6)

- Other local pollution (ENV2.6)

#### ENV2.7 Management of environmental impacts from transportation

- Climate change (ENV1.3, ENV2.2, ENV2.4, ENV2.7, ENV3.1, CIN2.1)
- Allegations related to transportation (ENV2.7)

#### ENV3.1 Use and disposal of products

- Climate change (ENV1.3, ENV2.2, ENV2.4, ENV2.7, ENV3.1, CIN2.1)
- Environmental impact of product at use or disposal (ENV3.1)

### Business Behaviour (Domain)

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#### C&S1.1 Product safety

- Health impacts (C&S1.1)
- Product safety incidents (C&S1.1)
- Product recalls (C&S1.1)
- Unsafe products (C&S1.1)

#### C&S1.2 Information to customers

- Discriminatory marketing messages (C&S1.2)
- Labelling of products (C&S1.2)
- Lack of information clarity/precision (C&S1.2)
- Marketing towards vulnerable groups (C&S1.2)
- Information to customers (C&S1.2)

#### C&S1.3 Responsible Customer Relations

- Abuse of power (C&S1.3)
- Breach of contractual clauses (C&S1.3)
- Discrimination of customers (C&S1.3)
- Non-accessibility to product/service (C&S1.3)
- Customer relations (C&S1.3)

#### C&S2.2 Sustainable Relationships with suppliers

- Breach of contracts (C&S2.2)
- Lack of engagement/cooperation with suppliers (C&S2.2)
- Payment delays (C&S2.2)
- Supplier relations (C&S2.2)

#### C&S2.3 Environmental standards in the supply chain

- Supply chain - Environmental problems (C&S2.3)
- Supply chain - Biodiversity (C&S2.3)

#### C&S2.4 Social standards in the supply chain

- Supply chain - Social/Human rights problems (C&S2.4)
- Supply chain - Freedom of association and right to collective bargaining (C&S2.4)

- Supply chain - Child labour (C&S2.4)
- Supply chain - Forced labour (C&S2.4)
- Supply chain - Non-discrimination (C&S2.4)
- Supply chain - Health & safety (C&S2.4)
- Supply chain - Decent wages (C&S2.4)
- Supply chain - Working hours (C&S2.4)
- Supply chain - Indigenous people's rights (property rights) (C&S2.4)
- Supply chain - Other human rights (e.g. cruel, degrading and inhuman behaviour?) (C&S2.4)
- Supply chain - Presence in conflict zones (C&S2.4)

#### C&S3.1 Corruption

- Bribery (C&S3.1)
- Conflicts of interest (C&S3.1)
- Embezzlement (C&S3.1, CGV2.1)
- Extortion (C&S3.1)
- Facilitation payments (C&S3.1)
- Fraud (C&S3.1)
- Gifts and invitations (C&S3.1)
- Illegal financing of political parties (C&S3.1)
- Money laundering (C&S3.1)
- Corruption (C&S3.1)

#### C&S3.2 Anti-competitive practices

- Abuse of dominant position (C&S3.2)
- Industrial espionage (C&S3.2)
- Market-sharing (C&S3.2)
- Anti-competitive practices (C&S3.2)
- Price-fixing (C&S3.2)

#### C&S3.3 Transparency and integrity of influence strategies..

- Non compliance with the EU Code for Interest Representatives (C&S3.3)
- Lack of transparency on lobbying practices (C&S3.3)
- Integrity of lobbying practices (C&S3.3)
- Lobbying practices (C&S3.3)
- Traffic of influence (C&S3.3)

### Human Rights (Domain)

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#### HRT1.1 Respect for human rights standards and prevention of violations

- Involvement in cruel, inhuman or degrading treatment (HRT1.1)
- Violation of human rights (HRT1.1)
- Violation of privacy rights (HRT1.1)
- Violation of property rights (HRT1.1)
- Respect for indigenous people's rights (HRT1.1)

- Use of security forces (HRT1.1)
- Freedom of expression (HRT1.1)
- Clinical trials (HRT1.1)
- Human rights issues related to project finance (HRT1.1)
- Presence in conflict zones (HRT1.1)

#### HRT2.1 Fundamental labour rights

- Discrimination of employee representatives (HRT2.1)
- Non-respect of freedom of association or the right to collective bargaining (HRT2.1)
- Union-busting (HRT2.1)

#### HRT2.4 Non-discrimination and diversity

- Discrimination in employment decisions (HRT2.4)
- Discrimination in working conditions (HRT2.4)
- Gender (HRT2.4)
- Race / ethnicity / nationality (HRT2.4)
- Social background (HRT2.4)
- Religion (HRT2.4)
- Sexual orientation (HRT2.4)
- Family responsibilities (including pregnancy) (HRT2.4)
- Disabilities (HRT2.4)
- Political opinion (HRT2.4)
- Age (HRT2.4)
- Sensitive medical conditions (HRT2.4)
- Trade union membership or activities (HRT2.4)
- Other discrimination (HRT2.4)

#### HRT2.5 Elimination of child labour and forced labour

- Use of child labour (HRT2.5)
- Use of forced labour (HRT2.5)
- Exposure young workers (less 18y) to dangerous work (HRT2.5)

### Community involvement (Domain)

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#### CIN1.1 Social and Economic Development

- Lack of stakeholder consultation (CIN1.1)
- Damages for local employment (CIN1.1)
- Community social impact (CIN1.1)
- Social and economic development (CIN1.1)
- Tax avoidance (CIN1.1)
- Lack of tax transparency (CIN1.1)
- Damages for local businesses (CIN1.1)
- Environmental & social impact assessments (CIN1.1)

#### CIN2.1 Societal impacts of the company's products / services

- Climate change (ENV1.3, ENV2.2, ENV2.4, ENV2.7, ENV3.1, CIN2.1)
- Access to product/service (CIN2.1)
- Societal impact of product / service (CIN2.1)
- Other allegations related to the societal impact of the company's products (CIN2.1)

#### CIN2.2 Contribution to general interest causes

- Lack of contribution to general interest causes. (CIN2.2)
- Controversial financing of charity projects (CIN2.2)

### Human Ressources (Domain)

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#### HRS1.1 Social Dialogue

- Social conflicts (HRS1.1, HRS2.3)
- Lack of employee consultation (HRS1.1)
- Non-respect of collective bargaining agreements (HRS1.1)
- Labour relations (HRS1.1)

#### HRS1.2 Encouraging employee participation

- Lack of employees information (HRS1.2)
- Lack of employees freedom of expression (HRS1.2)
- Employee participation (HRS1.2)

#### HRS2.3 Reorganisation

- Social conflicts (HRS1.1, HRS2.3)
- Failure to inform/consult employees (HRS2.3)
- Non-respect of restructuring agreements (HRS2.3)
- Reorganisation (HRS2.3)
- Management of social impacts of reorganisations (HRS2.3)

#### HRS2.4 Career management

##### HRS3.1 Quality of remuneration systems

- Lack of access to social security (HRS3.1)
- Decent remuneration (HRS3.1)
- Remuneration systems (HRS3.1)

##### HRS3.2 Health and safety

- Employee stress (HRS3.2)
- Health and safety (HRS3.2)
- Deterioration of health and safety KPI (HRS3.2)
- Work accidents (HRS3.2)
- Long term occupational exposure (HRS3.2)
- Occupational disease (HRS3.2)
- Occupational health & safety prevention services (HRS3.2)

##### HRS3.3 Respect and management of working hours

- Lack of compensation for employees with atypical hours or overtime (HRS3.3)
- Lack of flexibility for employees (HRS3.3)
- Non respect of the right of employees to vacation and leisure time (HRS3.3)
- Non-respect of reasonable duration of work (HRS3.3)
- Working hours (HRS3.3)

## Corporate Governance (Domain)

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### CGV1.1 Board of Directors

- Allegations related to Board of Directors (CGV1.1)

### CGV2.1 Audit & Internal Controls

- Embezzlement (C&S3.1, CGV2.1)
- Accounting scandals (CGV2.1)
- Insider trading (CGV2.1)
- Audit & internal controls (CGV2.1)
- Tax fraud (CGV2.1)

### CGV3.1 Shareholders

- Shareholders (CGV3.1)
- Rejection of a CSR resolutions (CGV3.1)
- Shareholders discontent about CGV structures (CGV3.1)

### CGV4.1 Executive Remuneration

- Allegations related to Executive Remuneration (CGV4.1)
- Shareholders discontent with executive remuneration (CGV4.1)
- Remuneration (CGV4.1)