RepRisk Research Scope:

Topic Tags



Topic Tags are an extension of RepRisk's core research scope of 28 ESG Issues (<u>please see separate document</u>). Topic Tags are specific and thematic, and one Topic Tag can be linked to multiple ESG Issues.

Clients have the ability to research the Topic Tags within the RepRisk ESG Risk Platform, and to analyze which companies, projects, sectors, countries, and other entities are exposed to risks related to each Tag.

Topic Tags are a dynamic concept, with the list expanding over time in response to client feedback and emerging trends. Currently, RepRisk covers 74 Topic Tags.

The following table provides the list of RepRisk's 74 ESG Topic Tags, their respective definitions, as well as the related ESG Issues:

Topic Tag	Related Issue(s)	Topic Tag Definition
Abusive/Illegal fishing	 Impacts on communities Impacts on landscapes, ecosystems and biodiversity Overuse and wasting of resources 	 Refers to irresponsible, illegal or excessive fishing for commercial purposes. Includes fishing techniques that deplete fish and other marine populations around the world, cause significant by-catch, or threaten already endangered species.
Access to products and services	Impacts on communities	 Involves the accessibility and affordability of products and services, i.e. financial services, education, and health care.
Agricultural commodity speculation	Anti-competitive practicesImpacts on communities	 Often referred to as "Food Speculation." The practice of betting on the price of key food crops. Attributed to rising food prices, as excessive market speculation means that prices for goods are no longer determined by supply and demand.
Airborne pollutants	 Climate change, GHG emissions, and global pollution Local pollution 	 Emissions of air pollutants from stationary, i.e. industrial sites and mobile sources, i.e. planes. Airborne pollutants include oxides of nitrogen (NOx), oxides of sulfur (SOx), volatile organic compounds (VOCs), heavy metals, particular matter (PM), and chlorofluorocarbons (CFCs).



Alcohol	 Controversial products and services 	 Refers to any beverage based on ethanol. Consumption of alcohol is banned in many religions/cultures. Alcohol is addictive and may lead to alcohol abuse or alcohol poisoning.
Animal transportation	 Animal mistreatment 	 Refers to the illegal or improper transportation of animals for commercial purposes, often for use in animal testing labs. Includes inhumane animal transport, regardless of purpose.
Arctic drilling	 Climate change, GHG emissions, and global pollution Impacts on landscapes, ecosystems and biodiversity Local participation issues Local pollution 	 Refers to petroleum exploration in Arctic geological basins. 19 Arctic geological basins located in Alaska (US), Canada, Greenland, Norway, and Russia. Extreme weather conditions in the Arctic could lead to unforeseen consequences and unstable drilling conditions. Potential impact on local wildlife such as endangered bird species, whales, and polar bears. Climate change has led to the opening up of the arctic for drilling, and the drilling itself would emit large amounts of greenhouse gases.
Asbestos	 Controversial products and services Occupational health and safety issues 	 A set of fibrous minerals that were widely used in construction for much of the 20th century. Use of asbestos banned in most countries due to a link between exposure and mesothelioma (cancer).
Automatic and semi-automatic weapons	 Controversial products and services 	 A firearm that automatically reloads itself until the trigger is released. Sale of automatic and semi-automatic weapons is widely criticized due to their ability to fire indiscriminately into crowds, leading to mass killings. Also often referred to as assault weapons.



Biological weapons Impacts on landscapes, Disease-generating agents such as bacteria, viruses, rickettsiae, fungi, toxins, or other ecosystems and biodiversity biological agents that are deployed as weapons Local pollution to kill or injure people. Violation of international Also called germ weapons. standards Considered a Weapon of Mass Destruction (WMD). Violation of national legislation Chemical weapons Refers to specialized munition such as grenades Impacts on landscapes, ecosystems and biodiversity and artillery shells that contains chemicals designed to inflict death or harm in humans. Local pollution Considered a Weapon of Mass Destruction (WMD). Violation of international standards Violation of national legislation Refers to weapons containing multiple explosive **Cluster munitions** Controversial products sub-munitions. and services Cluster munitions can saturate large areas of land, indiscriminately killing both civilians and military targets. As sub-munitions often fail to go off when a cluster bomb is dropped, huge quantities can land undetonated on the ground and remain a fatal threat long after a conflict ends. Coal-fired Climate change, GHG emissions, Power plants that generate energy by burning coal. power plants and global pollution A leading source of carbon-dioxide emissions, coal-fired power plants are associated with toxic Impacts on communities air and water pollution, human health concerns, Impacts on landscapes, and global warming. ecosystems and biodiversity Local pollution Conflict minerals Human rights abuses and Minerals mined in conditions of armed conflict corporate complicity and human rights abuses. Only linked in reference to minerals used in the manufacture of electronic products (cassiterite, wolframite, coltan, and gold) that are mined and/or traded in the Democratic Republic of the Congo or nine surrounding Central African countries (Angola, Burundi, Central African Republic, Congo Republic, Rwanda, Sudan, Tanzania, Uganda, and Zambia).



Coral reefs	 Impacts on landscapes, ecosystems and biodiversity 	 Refers to negative environmental impacts on corals and coral reefs, including coral bleaching, usually resulting from abusive fishing, deep sea drilling, and any exploitative activities conducted underwater.
Cyberattack	 Human rights abuses and corporate complicity Violation of international standards Violation of national legislation 	 Refers to a premeditated infiltration of computer systems, technology-based businesses, and networks. The act of which results in cybercrimes, such as identity or information theft.
Deep sea drilling	 Climate change, GHG emissions, and global pollution Impacts on landscapes, ecosystems and biodiversity Local pollution 	 Refers to a process of drilling for oil and gas that lies beneath the ocean floor. Due to uncertain weather conditions, freezing water and crushing pressure, deep sea drilling is considered one of the most technologically challenging, and therefore riskiest, forms of oil and gas drilling.
Depleted uranium munitions	 Controversial products and services 	 Refers to weapons and ammunition containing depleted uranium. The use of depleted uranium in munitions is controversial due to questions about long-term health effects, which could affect the kidney, brain, liver, heart, and other systems.
Diamonds	 Human rights abuses and corporate complicity Violation of national legislation 	 Commonly refers to any diamonds mined in situations involving severe human rights abuses. Conflict diamonds are diamonds sold in order to fund armed conflict and civil war. Common locations include Liberia, Sierra Leone, the Democratic Republic of the Congo, the Republic of the Congo, Cote d'Ivoire, and Zimbabwe
Drones	 Controversial products and services Human rights abuses and corporate complicity Impacts on communities 	 Refers to any unmanned aerial vehicles (UAVs) and aerial intrusion detection systems. Criticism of drones are usually associated with surveillance weapon technologies, dual-use technologies, military trade use, and war crimes.



Economic impact	Impacts on communities	 Measures the negative effect business activity has on the economy or livelihoods of a community.
Endangered species	 Animal mistreatment Controversial products and services Impacts on landscapes, ecosystems and biodiversity 	 Any species of organism threatened with extinction. Endangered species is the second most severe conservation status under the IUCN Red List of Threatened Species.
Energy management	Overuse and wasting of resources	 Involves the management of energy consumption during operations, including energy efficiency and intensity. Energy consumption from the product use is outside of the scope.
Epidemics/Pandemics	 Anti-competitive practices Corruption, bribery, extortion, and money laundering Fraud Freedom of association and collective bargaining Impacts on communities Misleading communication Poor employment conditions Products (health and environmental issues) Occupational health and safety issues 	 An epidemic is a disease that affects a large number of people within a community, population, or region. A pandemic is an epidemic that has spread over multiple countries or continents. Examples of such diseases include Ebola, Bird flu, Zika, H1N1, COVID-19, SARS, HIV/AIDS, etc. Refers to criticism of a company's actions relating to its liability in the spread of infectious diseases.
Forest burning	 Impacts on landscapes, ecosystems and biodiversity 	 Refers to the use of uncontrolled or illegal fire for land clearance.
Fracking	 Climate change, GHG emissions, and global pollution Impacts on communities Impacts on landscapes, ecosystems and biodiversity Local pollution Overuse and wasting of resources Violation of national legislation Waste issues 	 A drilling technique designed to recover oil and gas from shale rock. Criticism related to the huge amounts of water used in the fracking process, fears that chemicals could contaminate nearby groundwater, and worries that fracking can cause or contribute to earth tremors.



Fur and exotic animal skins	■ Animal mistreatment	 Fur is the hair covering of mammals with extensive body hair that is thick and soft. It is used as a raw material in the fashion industry, e.g. to produce coats, hats, or shawls. Exotic animal skins refer to the patterned skins of snakes, alligators, crocodiles, and other reptiles that are used as a raw material in the fashion industry, e.g. to produce shoes, belts, or handbags. Controversy may exist regarding the use of fur for fashion (such as coats, hats, shawls) due to animal cruelty concerns.
Gambling	Controversial products and servicesFraud	 Banned or highly regulated in many countries throughout the world, often for religious reasons and/or because it can be psychologically addictive.
Gender inequality	 Discrimination in employment Human rights abuses and corporate complicity Poor employment conditions Social discrimination 	 Relates to unfair benefits or treatment in the workplace of individuals wholly or partly due to their gender. Includes limited access to resources and opportunities depending on the person's declared gender.
Genetically modified organisms (GMOs)	 Controversial products and services Impacts on communities Impacts on landscapes, ecosystems and biodiversity 	 Organisms, usually food crops, whose genomes have been altered in order to foster certain desirable traits such as pesticide-resistance. No official consensus about the environmental and health impacts of GMOs, but critics argue that could pose future, unforeseen, risks. GMO seeds have had significant adverse impacts on traditional farmers, many of whom have accrued significant debts as the prices of GM seeds increased. Large agricultural companies have also been accused of driving traditional farmers out of business through aggressive patent lawsuits.
Genocide/Ethnic cleansing	 Human rights abuses and corporate complicity Impacts on communities 	 Refers to the crime of destroying, or conspiring to destroy, an entire national, ethnic, racial, or religious group. Ethnic cleansing refers to mass expulsion or killing of members of one ethnic or religious group by those of another.



Greenhouse gas (GHG) emissions	 Climate change, GHG emissions, and global pollution 	 Greenhouse gases covered under the Kyoto Protocol are carbon dioxide (CO2), methane (CH4), nitrous oxide (N20), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF6), and nitrogen trifluoride (NF3).
Health impact	Impacts on communities	 Measures the negative effect business activity has on the health and wellbeing of a community.
High conservation value forests	 Impacts on landscapes, ecosystems and biodiversity 	 Refers to a forest management designation under the Forest Stewardship Council. The term is used to refer to forests that have an especially high ecological or social value.
Human trafficking	 Human rights abuses and corporate complicity Impacts on communities Forced labor Child labor 	 Refers to trade of humans most commonly for the purpose of forced labor, slavery, and/or sexual trafficking. Most commonly trafficked individuals are migrants, women, and children.
Hydropower (dams)	 Impacts on landscapes, ecosystems and biodiversity Impacts on communities Local participation issues 	 Refers to power derived from the energy of moving water. Conventional hydropower, or hydropower derived from dams, is often blamed for massive environmental destruction or the forced relocation of nearby communities.
Illegal logging	 Climate change, GHG emissions, and global pollution Impacts on landscapes, ecosystems and biodiversity 	 Refers to the harvesting, transporting, processing, buying, or selling of timber in violation of national laws. May occur in protected areas or areas with especially rich biodiversity.
Indigenous people	 Human rights abuses and corporate complicity Impacts on communities Local participation issues 	 People who live within geographically distinct ancestral territories and who identify themselves as being part of a distinct cultural group descended from groups present in the area before the creation of modern states. Indigenous people are often defined under international and national legislation as having distinct rights based on their cultural or historical distinctiveness from the politically dominant population.



Involuntary resettlement	 Impacts on communities Human rights abuses and corporate complicity Local participation issues 	 Refers to forcibly relocating a community, usually illegally and without consent. Compared to land grabbing, forced resettlement involves physical removal, usually by a government authority or company, from a habitation or home.
Land ecosystems	 Impacts on landscapes, ecosystems and biodiversity 	 Refers to criticism of a company or a project as it relates to the destruction of land-based ecosystems. Land ecosystems, or terrestrial ecosystem, is the land-based community of organisms and their physical environment on a particular piece of land.
Land grabbing	 Impacts on communities Impacts on landscapes, ecosystems and biodiversity Local participation issues 	 Refers to the seizing of large areas of land, usually illegally or without the consent of local communities. Often associated with agriculture and biofuel acquisitions in the Global South and linked to concerns over water or food security.
Land mines	Controversial products and services	 Ground munitions that detonate automatically upon contact with a person or vehicle. Undetonated landmines often remain hidden in the ground long after a conflict ends, posing a lethal threat to both combatants and civilians.
Lobbying	Any issues	 Attempt to persuade regulators into supporting actions that are favorable to a company and/or a project while potentially causing adverse direct or indirect environmental, social, and/or governance impacts.
Marijuana/Cannabis	Controversial products and services	 Refers to the psychoative drug from the Cannabis plant intended for medical purposes. It may be smoked like a cigarette or mixed with a food or beverage. The use and sale is heavily controlled and is considered illegal in many countries.
Marine/Coastal ecosystems	 Impacts on landscapes, ecosystems and biodiversity 	 Refers to the criticism of a company or project as it relates to the destruction or contamination of marine or coastal ecosystems. Marine/Coastal ecosystems are considered the habitats from the coastal shorelines to the dark sea floor. The marine ecosystem includes marshes, tidal zones, estuaries, mangrove forests, beaches, lagoons, sea grass beds, the sea floor, and coral reefs.



Migrant labor	 Discrimination in employment Forced labor Human rights abuses and corporate complicity Occupational health and safety issues Poor employment conditions 	 Typically refers to someone who works outside of their home country, but may also refer to someone who migrates within a country. Migrant workers often endure less social or legal protection than domestic workers, and are therefore more vulnerable to exploitation and human trafficking.
Money laundering	 Corruption, bribery, extortion and money laundering 	 Refers to a company's actions in relation to the offenses listed both directly and indirectly: Legitimization (washing) of illegally obtained money to hide its true nature or source (typically the drug trade or terrorist activities). Money laundering is effected by passing it surreptitiously through legitimate business channels by means of bank deposits, investments, or transfers from one place (or person) to another Processing of criminal proceeds in such a way to disguise their illegal origin. By its very nature, money laundering is an illegal activity carried out by criminals which occurs outside of the normal range of economic and financial statistics.
Monocultures	 Impacts on communities Impacts on landscapes, ecosystems and biodiversity 	 Refers to the practice of growing a single plant or crop variety intensively over a wide area of land, often for a number of consecutive years. Because uniform crops are more susceptible to pathogens and deplete nutrients in soil, monocultures are often linked to food security concerns. Common monoculture crops include maize, rapeseed, soybean and cotton.
Mountaintop removal mining	 Impacts on landscapes, ecosystems and biodiversity 	 Refers to a controversial form of surface mining for coal that involves removing the summit of a mountain. Widely practiced in the Appalachian Mountains in the eastern United States.
Negligence	 Any issues 	 A legal term for when a company or individual is deemed legally liable for failing to take necessary precautions to prevent harm.



Nuclear power	 Controversial products and services Impacts on communities Occupational health and safety issues Waste issues 	 Often criticized in relation to health and environmental risks associated with uranium mining, processing and transport. Critics contend that nuclear reactors pose serious safety and environmental concerns, including the risk of nuclear accidents and the improper disposal of nuclear waste.
Nuclear weapons	 Impacts on landscapes, ecosystems and biodiversity Local pollution Violation of international standards Violation of national legislation 	 A military weapon in the form of a missile or a bomb that derives its destructive force from an explosion through nuclear reaction. The ethical and environmental impact is long-term and is certain to affect a large population. Considered a Weapon of Mass Destruction (WMD).
Offshore drilling	 Climate change, GHG emissions, and global pollution Impacts on landscapes, ecosystems and biodiversity Local pollution Waste issues 	 A type of oil drilling process where drilling is done in the rock formations beneath the seabed. Oil spill incidents from offshore drilling are fatal to marine life and difficult to be contained.
Oil sands	 Climate change, GHG emissions, and global pollution Impacts on landscapes, ecosystems and biodiversity Local pollution 	 Refers to unconventional petroleum deposits in sand or sandstone that involves a complex and energy-intensive process. Criticized by environmentalists due to pollution concerns and use of large quantities of water. Found in 23 countries worldwide, with the largest deposits in Canada, Kazakhstan, and Russia.
Opioids	 Impacts on communities Products (health and environmental issues) Controversial products and services Misleading communication Fraud 	 Opioids are a class of drugs that include the illegal drug heroin, synthetic opioids such as fentanyl, and pain relievers available legally by prescription, such as oxycodone (OxyContin®), hydrocodone (Vicodin®), codeine, morphine, and many others. Refers to criticism of a company or project as it relates to the public health crisis with severe consequences including increases in opioid misuse and related overdoses.
Palm oil	 Climate change, GHG emissions, and global pollution Controversial products and services Impacts on communities Impacts on landscapes, ecosystems and biodiversity 	 The most largely produced edible oil in the world. Palm oil plantations are concentrated primarily in Indonesia and Malaysia, where lax environmental regulation has led to the indiscriminate clearing of forests for palm oil plantations.



Plastics	 Impacts on communities Impacts on landscapes, ecosystems and biodiversity Local pollution Overuse and wasting of resources Products (health and environmental issues) Waste issues 	 Improper disposal of plastic waste (landfill issues, diversion of waste to developing countries). The production of plastics which contain harmful chemicals (e.g. BPA, Parabens, PVCs). The manufacture and sale of products lacking recyclable materials. Overuse of plastic packaging material in production, including single use plastics (e.g. straws, lids, cups, plastic bags). The implied threat to marine life through plastic marine debris. Generation of micro-plastics.
Pornography	Controversial products and services	 Refers to the explicit portrayal of sexual matter. Banned in many countries, often for religious reasons. Criticized for its negative portrayal of women.
Predatory lending	 Controversial products and services Impacts on communities 	 Refers to the practice of issuing loans to borrowers with the expectation that they will default. Typical examples include equity grabbing, in which the lender hopes to profit from the default by taking over equity, and price gouging, which involves charging excessive interest rates or fees. For more examples please consult financial glossary.
Privacy violations	 Human rights abuses and corporate complicity 	 Refers to actions by a company that result in the unauthorized access or distribution of an individual's personal information without his or her permission of knowledge. Commonly occurs through indirectly failing to protect privacy, i.e. outside data hacking and loss of client info, or directly violating privacy, i.e. phone/account hacking by company or sale/release of confidential client info. Does not include corporate espionage.
Protected areas	 Impacts on communities Impacts on landscapes, ecosystems and biodiversity Local pollution 	 Refers to regions that are set aside for special protection due to their natural, ecological, or cultural value. Often protected by national governments or international organizations in order to limit human occupation or the exploitation of natural resources.



Racism/Racial inequality Discrimination in employment Refers to a company's prejudicial treatment of individuals/employees for their perceived Human rights abuses connection to a racial group, as well as companies benefiting from systemic racism. Poor employment conditions Includes criticism based on physical appearance, Social discrimination skin color, or racially-motivated hate or violence. Refers to a company: perpetuating or allowing a culture of white supremacy amongst employees, violating any international/national law which protects individuals against racial inequality (Civil Rights Act, Race Relations Act, etc.), disqualifying a candidate for hire or promotion based on perceived race or ethnicity, illegally firing an employee based on perceived race or ethnicity, or targeting ethnic groups through discriminatory policies. Impacts on landscapes, Refers to several chemical elements found in the Rare earths Earth's crust that are commonly used in ecosystems and biodiversity modern technologies. Impacts on communities Includes yttrium, scandium, lanthanum, cerium, Local pollution praseodymium, neodymium, promethium, samarium, europium, gadolinium, terbium, Waste issues dysprosium, holmium, erbium, thulium, ytterbium, and lutetium. Refers to criticism of a company or a project as it Poor employment conditions Salaries and benefits relates to the negative impact their activities have on the salaries and benefits of their employees, specifically as it relates to whether they are above or below the living wage requirements. Impacts on landscapes, Refers to the extraction of sand through open pits, Sand mining and dredging from beaches, inland dunes, or dredged from ecosystems and biodiversity ocean and river beds. Local pollution Sand mining or dredging causes undue erosion and degradation to the surrounding flora and fauna and may also severely affect the stability of the foundation of nearby infrastructures.



Seabed mining	 Impacts on landscapes, ecosystems and biodiversity 	 Refers to the commercial recovery of minerals at the surface or below the seabed. Often used to refer to all ocean-based mining activities. Conservationists warn that it could have disastrous long-term consequences for marine life.
Security services	 Human rights abuses and corporate complicity Occupational health and safety issues Violation of international standards Violation of national legislation 	 Service providers who specialize in providing trained manpower (commonly with military background) for information gathering, body guard services, and other general security services. Also refers to government institutions (KGB, MI5, NSA, etc.) that serve as a national security agency.
Ship breaking and scrapping	 Impacts on landscapes, ecosystems and biodiversity Local pollution Waste issues Occupational health and safety issues Poor employment conditions 	 Type of ship dismantling involving the breaking up of ships to recycle their parts or for the extraction of raw materials. Issues are primarily environmental when the disposable materials and refuse from the ship breaking process get mixed in the beach soil and sea water.
Soy	 Climate change, GHG emissions, and global pollution Controversial products and services Impacts on landscapes, ecosystems and biodiversity 	 Refers to large-scale plantations of soybeans, which can lead to deforestation and contribute to climate change. Due to massive crop planting (see monoculture), soybean seeds are commonly genetically-modified to resist plant pests and diseases.
Tax havens	 Corruption, bribery, extortion, money laundering Fraud Tax evasion Tax optimization Violation of international standards 	 Refers to a jurisdiction that implements a lower than market tax rate or does not impose tax. Such countries are preferred banking areas for criminal elements due to the tax haven's secretive nature where little to no financial information is shared with foreign authorities.

Violation of national legislation



Tobacco	 Controversial products and services 	 Refers to any product manufactured from dried tobacco leaves, including cigars, cigarettes, snuff, and shisha. Known to cause numerous health problems, making the marketing of tobacco products, especially to young adults, extremely controversial.
Wastewater management	 Impacts on landscapes, ecosystems and biodiversity Waste Issues 	 Involves the management of wastewater generation, treatment, and discharge, which includes groundwater and aquifer pollution.
Water management	 Overuse and wasting of resources 	 Involves the management of water consumption during operations, including water efficiency, intensity, recycling, and impact on water resources.
Water scarcity	 Impacts on landscapes, ecosystems and biodiversity Impacts on communities Overuse and wasting of resources 	 Refers to creating or contributing to a lack of water, commonly as a result of overuse, pollution, or privatization.