



FUND MANAGER (GP)
PROCEDURE
STEPS

R.

WE FACILITATE BUSINESS AND INVESTMENT
FOR COMPANIES AND INVESTMENT FUNDS
IN PARTICULAR FOR THOSE HAVING A LINK
TO SENSITIVE AND EMERGING ZONES.

WE AWARD A LABEL TO BUSINESSES
AND FUNDS WHICH TRADE AND
INVEST IN AN ETHICAL WAY

REPUTATION IS KEY
FOR COMPANIES AND FUNDS.

OUR OBJECTIVE, ENHANCING YOUR REPUTATION



PROCEDURE STEPS



PROCEDURE OBJECTIVES

THE PURPOSE OF THIS
DOCUMENT IS TO PROVIDE
INFORMATION AND
SUPPORT ON THE STEPS
REQUIRED TO COMPLETE
LABEL R.'S CERTIFICATION
PROCEDURE.

DATA COLLECTION FROM THE FUND MANAGER (GP)

Key information will be needed at different stages of the certification process, for example to issue a commercial proposal, when proceeding to the due diligence stage, to perform the assessment of the GP, etc.

This information is gathered through:
- a questionnaire to be filled by the GP

In addition, the Fund exclusion list shall be attached to the Fund's questionnaire. Label R. has a strong exclusion policy; as such, we need to determine if an Fund's investment policy is aligned with that of Label R. The exclusions list refers to the activities, regions and countries where the fund does not invest.

DEADLINE: ALL INFORMATION MUST
BE SUBMITTED WITHIN ONE MONTH



LABEL R. CERTIFICATION ELIGIBILITY

A fund’s exclusion list must be aligned with Label R.’s defined exclusion list to be eligible for certification.

LABEL R. PROPOSAL

Label R. will issue a proposal outlining the costs related to the Label R. certification process and services, including fees related to the reputation due diligence, desktop reviews and onsite audits. Third-party verification bodies, will provide both audit of process & onsite.

Once the proposal is accepted by the GP, the certification process can begin and a deadline is defined.

COMPLETION TIMELINE:
THE GP HAS 2 YEARS TO COMPLETE THE ENTIRE
PROCESS FROM STEP 4 THROUGH STEP 11.

02

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MEMBERSHIP

When the contract is signed, the GP enters in the process of certification with Label R. They can state and communicate that Label R. certification is in progress.

The actual certification process starts once the GP undertakes payment of the first annual Label R. membership fee.

VALIDITY PERIOD:
THE CERTIFICATION PROCESS IS
VALID FOR A MAXIMUM OF TWO YEARS

COMMUNICATION OF THE ASSESSMENTS WORKBOOK

Label R. provides the GP with one assessment workbook:
- an “Fund dedicated assessment workbook”

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SELF-ASSESSMENTS

The assessment workbook is a guide to support the assessed entity to:

- demonstrate its conformity to the Label R. provisions (through a self-assessment)
- prepare for the following independent, third party processes:
 - / desktop review
 - / onsite audit
 - / additional onsite audits for any entities pursuing a Label R. certification

The assessment workbook must be completed by:
the GP itself

When completing the assessment workbook, the entity must:

- decide on both the level of conformity - « Yes », « No » or « NA » (Non Applicable) and whether it is Major or Minor (see glossary for the definition of Major – Minor Non-Conformances)
- document why a provision is non-applicable (if relevant)
- list evidence, demonstrating compliance to each provision.

Examples of evidence are:

- / a description of how the entity complies with the provision
- / a reference to procedure(s) (ex. anti-corruption policy)
- / a record or list of records (ex. training records)

**DEADLINE: SELF-ASSESSMENTS MUST
BE SUBMITTED WITHIN 6 MONTHS**

REPUTATION DUE DILIGENCE

The reputation due diligence is completed simultaneously with the self-assessment.

**REVIEW PRACTICE:
THE REPUTATION DUE DILIGENCE
IS REVIEWED ANNUALLY.**

DESKTOP REVIEW

A desktop review is scheduled directly between the GP and the auditor. The purpose of the desktop review is to validate a select number of provisions. The provisions selected for the fund and its portfolio companies can vary depending on the activities, the risks, the context in which the activities take place and the results of the reputation due diligence.

The desktop review can only begin once all the following required documents are available:

- The reputation due diligence
- Fund dedicated assessment workbook (completed by the GP)

During the desktop review, the entity is required to justify the statements made in the self-assessment workbook, and to provide evidence of what was stated to demonstrate compliance to the Label R. provisions.

Typically, the auditor will raise 15 to 20 queries per workbook. The entity will be required to respond to each query, until the auditor approves and resolves each one. The deadline to respond to the queries is 10 working days.

The documented workbook, completed by the entity and the third-party assessment team, will be considered the final report of the desktop review. **A rating assessing the risks will be given to the company.**

**DEADLINE: 10 WORKING DAYS TO RESPOND TO AUDITOR
QUERIES ONCE THE DESKTOP REVIEW HAS BEGUN.
6 MONTHS TOTAL TO COMPLETE THE DESKTOP REVIEW.**

ON-SITE AUDIT

The on-site audit will be conducted at:

- the GP office
- any additional portfolio companies pursuing Label R certification (conducted by request)

Preparation (if needed)

- If the sampled portfolio companies have already completed Step 1 through Step 8 of the procedure, no additional information will be required during the preparation phase.
- Portfolio companies that have not completed the procedure from Step 1 to Step 8 will be required to complete the assessment workbook and to communicate it to the third-party audit team at least 5 working days before their arrival on-site. The assessment workbook will assist the auditor to better understand the company, to prepare an assessment plan and/or the schedule for interviews to be conducted within the company.
- In preparing the assessment plan, the third-party audit team will take into consideration the areas (scope), which have been reviewed during other certification schemes duly recognized by Label R. (provided they are mentioned in the questionnaire filled in during Step 1).

ON-SITE AUDIT

Audit

During the audit, the third-party audit team will:

- Verify that the GP complies with the Label R. assessment provisions.
- Begin the audit with an introductory meeting to confirm the objectives of the audit and the schedule of activities during the audit.
- Conduct a walk around of the facility to better understand the business operations and to determine how certain policies and procedures, such as health, safety and environmental management, are being implemented in day-to-day activities and whether they conform to the requirements of Label R.
- Conduct interviews with coordinators/managers/directors who have responsibilities for the issues covered by Label R., to understand how they are managed across the business process.
- (If required) Conduct interviews with a sample of employees/workers chosen at random to assess whether the policies and procedures are being followed. These interviews are carried out confidentially, without the presence of management.
- (If required) Review documentation such as policies, written procedures and records of activities. The auditor may review these either on paper or in electronic format. Ensure documentation is easily accessible on the day of the audit.
- Classify the findings into Major or Minor recommendations (see Glossary for the definitions of Major and Minor)
- Conduct a closing meeting to discuss the audit findings and next steps.

**DEADLINE: WITHIN 2 YEARS OF THE START
OF YOUR MEMBERSHIP**

REPORTING

Reporting related to an GP audited on-site

- When the on-site audit is complete, the third-party auditor will issue a global report, which will include:
 - / the findings and recommendations related to the fund's on-site audit
 - / the findings and recommendations related to the portfolio companies' on-site audits
 - / recommendations resulting from an analysis of potential trends highlighted in the analysis of the self-assessments (if relevant)
- The report will be communicated to the GP, which will then validate that its contents correspond to the discussion held during the closing meeting.
- In cases where all certification criteria are fulfilled, the third-party auditor will issue a recommendation for Label R certification.

CERTIFICATION

Following the successful completion of the certification process, Label R. certification will be issued with a three-year validity period.

- Upon receipt of the audit reports and associated documents, Label R. will perform a final technical and administrative review to confirm that:
 - / the audit process has been implemented as established within this procedure
 - / the reports are complete, consistent and clear
 - / any query for additional information has received the appropriate response from the auditor and the reputation due diligence third party.
- Once the technical and administrative review is complete, Label R. will issue the certification to the fund and all portfolio companies who undergo the on-site audit.
- The certificate will be issued to each entity, with a unique certification number, along with a Label R. logo so that the fund and/or the portfolio company can promote their certified status. Label R. can be involved in publishing press releases if required.
- Label R. will update its website list of certified members with the entity's details, as well as the progress of the entity's certification process.

REMARK: THE COMPANY OR FUND IS NOT ELIGIBLE FOR LABEL CERTIFICATION IF CRITICAL BREACHES WERE IDENTIFIED OR IF THE ESG AND ETHICAL PROCESS WERE NOT SUFFICIENT TO ACCESS LABEL R CERTIFICATION.

MID-TERM REVIEW

The mid-term review is part of the certification process. However, it will not be required if:

- the entity has no major or minor non-conformity
- the GP's annual reputation due diligence does not raise any specific issues
- during the certification process, no organizational change is anticipated within the entity
- there is a low risk of changes to current conformance levels and strong management controls
- all controls and systems are verified during the certification process (in some instances, controls and systems may have been established by the entity but not yet implemented, thus preventing their verification)
- the third-party auditor justifies the absence of a mid-term review, and this justification is validated by Label R.

The mid-term review is scheduled within 16-20 months after the certification date, and may be conducted on-site or remotely depending on the specific context. This will be defined during the closing meeting or the reporting period.

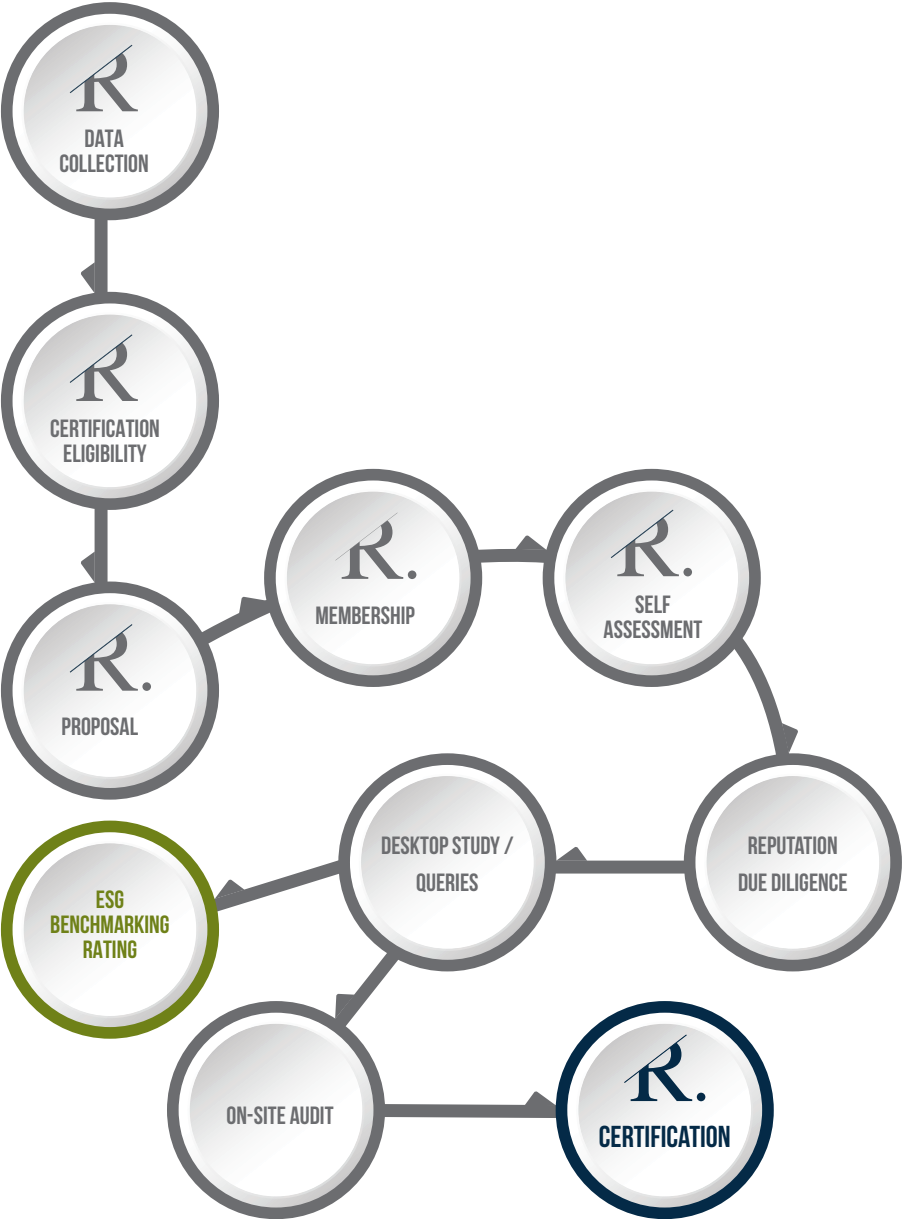
DEADLINE: WITHIN 16-20 MONTHS FROM THE INITIAL CERTIFICATION DATE

RE-CERTIFICATION

The certification process will commence again at the end of the three-year certification period. The GP will need to start at Step 1 of the certification cycle, though the process should be quicker and easier, as the Label R. certification audit will have already been conducted.

TIME PERIOD: 3 YEARS AFTER INITIAL CERTIFICATION

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RELATED DOCUMENTS

**QUESTIONNAIRE FOR THE DATA COLLECTION
FROM THE FUND AND ITS PORTFOLIO COMPANIES**

ASSESSMENTS WORKBOOKS

EXCLUSIONS LIST

CONTENT OF THE REPUTATION DUE DILIGENCE

SAMPLING RULES FOR SUBSIDIARIES

LIST OF CRITICAL PROVISIONS

DEADLINES

STEPS	FUND	COMPANY
Initial questionnaire	1 month max.	1 month max.
Membership	2 years, during completion of the certification process	2 years, during completion of the certification process
Completion of the Assessment Workbook	6 months max.	6 months max.
Desktop Review	6 months max. with 10 days to respond to auditor queries once desktop review has begun	6 months max. with 10 days to respond to auditor queries once desktop review has begun
On-site Audit	Within 2 years of your membership	Within 2 years of you membership
Mid-term Review	16-20 months after the certification date	16-20 months after the certification date

CERTIFICATION	3 YEARS	3 YEARS
Certification review	Every 3 years from Step One	Every 3 years from Step One



A STRONG ASSESSMENT ON ESG & ETHICAL SYSTEM

#REPUTATION

“Your brand name is only
as good as you reputation.”

Richard Branson

A HARMONIZED FRAMEWORK TO SECURE INVESTMENTS

#LABELR

RISK PROFILE

POLITICAL EXPOSURE

GOVERNANCE/COMPANY CULTURE

BUSINESS ETHICS/FAIR COMPETITION

BLACKLISTS/WATCH LISTS/BOYCOTT LISTS

LAWSUITS/LEGAL

CORRUPTION/BRIBERY

LABOUR MALPRACTICE

HUMAN TRAFFICKING

ENVIRONMENTAL IMPACT/STAKEHOLDER IMPACT

BUSINESS AWARDS

PHILANTHROPIC ACTIVITY

SIMILARLY NAMED ENTITIES

LABEL R EXCLUSION LIST

EXCLUDED ACTIVITIES, RELATED TO	COMPANIES CLASSIFIED AS		RELATIVE EXCLUSION THRESHOLD	ABSOLUTE EXCLUSION THRESHOLD		ELIGIBLE FOR LABELR CERTIFICATION IF PHASE-OUT STRATEGY WITHIN 3 YEARS
Alcohol	Producer	that earns a revenue	> 5% <div>or</div>	> 500 millions	From alcohol related products	yes
Gambling	Involved in Operations and Support	that earns a revenue	> 5% <div>or</div>	> 500 millions	From gambling related products	yes
Tobacco	Producer					yes
Tobacco	Distributor, retailer, supplier	that earns a revenue	> 15%		From tabacco related products	yes
Military Weapons	Involved in manufacturing of nuclear weapons or nuclear weapon components					no
Military Weapons	Involved in manufacturing of chemical and biological weapons or chemical and biological weapons components					no
Military Weapons	Manufacturer of cluster bombs					no
Military Weapons	Manufacturer of land mines					no
Military Weapons	Manufacturer of depleted uranium weapons					no
Military Weapons	An entity	that earns a revenue	> 5% <div>or</div>	> 500 millions	From manufacturing of weapons, weapons components, and/or weapons support systems and services	no

LABEL R EXCLUSION LIST

EXCLUDED ACTIVITIES, RELATED TO	COMPANIES CLASSIFIED AS		RELATIVE EXCLUSION THRESHOLD	ABSOLUTE EXCLUSION THRESHOLD		ELIGIBLE FOR LABELR CERTIFICATION IF PHASE-OUT STRATEGY WITHIN 3 YEARS
Civilian Firearms	Producer					no
Civilian Firearms	Retailer	that earns a revenue	> 5%or	> 20 millions	From civilian firearms related products	no
Nuclear Power	Nuclear utility					no
Nuclear Power	Uranium mining					no
Nuclear Power	Designing nuclear reactors					no
Nuclear Power	Enrichment of fuel for nuclear reactors					no
Nuclear Power	A supplier to the nuclar power industry	that earns a revenue	> 15%		From nuclear-power related products	no
Nuclear Power	An entitty	with	> 50 % of installed capacity attributeor	> 6000 MW of installed capacity attributed to nuclear sources		yes
Adult entertainment	Producer	that earns a revenue	> 5%or	> 500 millions	From adult entertainment materials	no
Pornography and/or prostitution	involved in activities related to pornography and / or prostitution					no
Genetically Modified Organisms	Entity that derive any revenue from factivities like genetically modifying plants, such as seeds and crops, and other organisms intended for agricultural use or human consumption					yes

FREQUENTLY ASKED QUESTIONS

COMPLETING THE ASSESSMENT WORKBOOK

Do I have to conform to every Label R provision?
You only need to conform to the provisions that are applicable to your business. While this is often most of the provisions, some provisions may not be relevant. You may consider some issues in the assessment to be of low risk to your business, based on the type of business you are. However, regardless of the risk level, these provisions apply to all members, and you will be asked during the desktop study/audit to demonstrate how you conform to the provision.

Are some provisions more important than others?
Yes. Some provisions are identified as having 'critical' importance to the integrity of Label R, due to the severity of the issue. If the auditor identifies a major non-conformance with a critical provision, it will be considered a 'critical breach'. The auditor will stop the audit and immediately notify Label R. (see list of Label R critical provisions)

If I abide by the law, do I automatically conform to label R?
No. The requirements of Label R go beyond legal compliance in some countries. This means that even if you comply with the applicable country law, it may not be sufficient to achieve Label R certification. Be sure to read each provision and guidance carefully before stating conformance.

Do I have to develop a different policy for each provision?
No. In many cases policies and systems can be developed that simultaneously cover more than one topic. For example, a human rights risk assessment or human rights policy could also cover the risks of child labour and forced labour.

Do all my processes and systems need to be documented?
Not necessarily. Within small businesses (fewer than 25 employees), Label R acknowledges that processes and systems may be in place without formal records or documentation. If this is the case, don't

“Carry out a risk assessment for all EESG applicable areas of Label R.

panic, auditors can usually find alternate methods to evaluate the systems and processes. Within larger organizations, it is usually expected that procedures are documented and records of compliance are maintained.

How do I report non-conformances when completing the workbook?
When completing the workbook it is recommended you rate any non-conformances as either 'major' or 'minor'.

- Major non-conformance applies to situations where the business has not identified and not implemented legislative or regulatory requirements relevant to Label R, and/or if there has been an

inadequate attempt to fix the situation, and/or if the situation has the potential to result in an imminent risk to workers, the community or the environment.

- Minor non-conformance applies to situations where there is no imminent risk to workers, the community or the environment and some attempts have been made to fix the situation.

How can I best understand my business risks to help with conforming to Label R provisions?
Carry out a risk assessment for all applicable areas of Label R certification (governance, environmental impact, social issues, human rights, health & security, business ethics such as anti-

money laundering, anti-corruption, fair financial practices), to understand the risks your business/fund is facing and to help you conform to Label R provisions.

What is the deadline to complete my assessment as part of the desktop review?
The fund and all the portfolio companies have 3 months to complete their own assessment.

Do I need to hire a consultant to complete the self-assessment?
The self-assessment can be completed without the need for a consultant, as Label R has a dedicated person on-hand to assist with both the completion of the self-assessment, and preparation for the audit. Contact Oriane Schoonbroodt at +352 621 210 528 or via email at oriane@label-r.com

FREQUENTLY ASKED QUESTIONS

ON-SITE AUDIT

What is the cost of the on-site audit?

Audit costs will vary depending on the size of the company, the types of risks involved and the areas of operation.

How can I best prepare for the on-site audit?

Complete the self-assessment (for companies who have not yet done so) as thoroughly as possible to ensure there are no unexpected surprises on the day of the audit. Make sure all relevant documents and personnel are also readily available on the day of the audit.

How is the date for the on-site audit selected?

You will arrange a mutually agreeable date directly with the

audit firm. Auditors get booked up quickly (generally three months in advance), so plan ahead to complete the audit before the certification deadline.

Who can I contact if I have questions about the on-site audit?

For any required support, contact Oriane Schoonbroodt either by telephone: +352/621 210 528 or via email: oriane@label-r.com

CERTIFICATION

Do I automatically receive the Label R. certification if I complete the certification process?

No. The Member is not eligible for Label Certification if critical breaches were identified.

MID-TERM REVIEW

What is a mid-term review?

A mid-term review is an interim check of your conformance with Label R. during the second year of your 3-year certification.

Why do I need a mid-term review?

There are different reasons why a mid-term review may be required, but the most common are:

- The reputation due diligence has identified non-compliance or risks during its annual reputation due diligence check.
- There are known changes to the certification scope, such as the change of location or the purchase of a company. The auditor will use the mid-term review to look at how

these structural changes to the business will impact the ability of the entity (the fund and its portfolio companies) to conform to Label R.

- Several minor non-compliances were found during the audit. The auditor will use the mid-term review to check on the progress in addressing and resolving the non-conformances.

Is a mid-term review mandatory for all members?

No. The auditor will determine this, and communicate whether a mid-term review is required during the certification audit. The need for a mid-term review is determined by the auditor on

a risk basis taking into consideration the results of the certification audit, or following the results of the annual reputation due diligence check.

How will I know if I need a mid-term review?

There are two indications whether a mid-term review is required:

- The auditor will indicate during the certification audit whether you need a desktop or site visit mid-term review, and the reasons why this is required.
- The "Statement of Compliance" in the audit report, and your Label R. certificate will also indicate whether a mid-term review is required.

Will the mid-term review be an on-site audit or a desktop audit?

The type of review will depend on the reason(s) for a mid-term review. The auditor will deter-

mine whether the mid-term review requires another on-site visit to look at evidence, or whether it can be done remotely via a desktop audit. If it is a desktop audit, you will send evidence to the auditor.

Will I be reminded of my mid-term review?

Label R. will send an email reminder of the deadline for completing the mid-term review process during the second year of your 3-year certification.

What steps should I take to prepare for the mid-term review?

1. Contact Label R's accredited auditor, to organize and schedule the mid-term review, (on-site and desktop review).
2. Review the audit report. This is critical to understanding the reason for the mid-term review, what action should be taken and what evidence

“The auditor will determine and communicate whether a mid-term review is required.”

FREQUENTLY ASKED QUESTIONS

you will need to prepare for the review. The auditor will also advise you of what will be covered during the mid-term review.

- 3. If a mid-term review is being carried out due to identification of non-conformances during the certification audit, all non-conformances need to be resolved in preparation for the mid-term review. Seek support from Label R. if you are unsure about how to do this.
- 4. If a mid-term review is being carried out due to changes in the company, you will need to re-assess the company's compliance with Label R. assessment, particularly for

those areas of the business which have changed and/or are new, and take action to reach compliance.

- 5. Prepare the necessary documents and records as evidence of compliance with Label R. for the auditor to review.

What happens once the mid-term review is completed?

Your auditor will prepare a report of the mid-term review results, which you will review and approve of, before it can be sent to Label R. Label R. will then review the report and advise you by email of your successful completion of the mid-term review, and your continued certification.

What are the mid-term review costs?

You will need to get a quote from your auditor to determine cost. Typically, a mid-term review audit is shorter and therefore less costly than a 'full' audit. A mid-term review can be limited to a desktop audit, but sometimes requires an on-site audit. This will be identified in your audit report.

Who can I contact if I have any other questions?

For questions and additional support, contact Oriane Schoonbroodt at +352 621 210 528 or via email at oriane@label-r.com

“Prepare the necessary documents and records as evidence



GLOSSARY

ASSESSMENT WORKBOOK: or Fund dedicated assessment workbook / Portfolio dedicated assessment workbook. The assessment workbook is a guide to support the assessed entity to:

- demonstrate its conformity to the Label R provisions (through a self-assessment)
- prepare for the independent, third party processes.

ESG: ESG Investing is a term often used synonymously with sustainable investing, socially responsible investing, mission-related investing, or screening. Label R defines it as investing which considers environmental (E), social (S) and governance (G) factors. Financial factors are not considered in the investment decision-making process (which is different from EESG).

EESG: EESG Investing is a term used to describe investing which considers not only environmental (E), social (S) and governance (G) factors, but also financial fac-

tors (Ethic), such as anti-money-laundering and anti-corruption .

ETHIC: the ethic (E) factors cover anti money laundering, anti-corruption and fair financial practices. These factors are of the utmost importance for Label R, therefore the same value is placed on the Ethic (E) category, as the other three categories [Environmental (E), Social (S) and Governance (G)].

EXCLUSIONS: Exclusions refer to the activities, regions and countries where the fund does not invest or in which the company does not operates.

EPIC or Free Prior Informed Consent aims to establish bottom up participation and consultation of an Indigenous Population prior to the beginning of a development on ancestral land or using resources within the Indigenous Population's territory.

GOVERNANCE: the system of

rules, practices and processes, by which a company is directed and controlled.

H&S: Health and Security

ILO: The International Labour Organization (ILO) is a United Nations agency dealing with labour problems, particularly international labour standards, social protection, and work opportunities for all.

IMPACT INVESTING: Impact investing are investments made into companies, organizations and funds with the intention to generate social and environmental impact alongside a financial return.

LABEL «R»: R stands for “reputation” as Label R aims at enhancing your reputation, while limiting the risks linked to investment.

LABEL R SCOPE: Label R scope of audits (desktop review and on-site audit) and of the reputation due diligence covers all the EESG fac-

tors mentioned in the Label R EESG table.

MINOR – MAJOR NON-CONFORMANCES

The following guidance has been designed to help with the decision making process. When completing the assessment workbook, the entity will have to determine whether the level of non-conformance is Major or Minor.

- Minor non-conformances refer to situations where there is no imminent risk to workers, the community or the environment, and some attempts have been made to fix the situation.
- Major non-conformances refers to situations where the business has not identified and

not implemented legislative or regulatory requirements relevant to Label R, and/or where there has been an inadequate attempt to fix the situation, and/or where the situation has the potential to result in an imminent risk to workers, the community or the environment or to jeopardize the reputation of the entity.

PPE: Personal protective equipment (PPE) refers to protective clothing, helmets, goggles or other garments or equipment designed to protect the wearer's body from injury or infection. The hazards addressed by protective equipment include physical, electrical, heat, chemicals, biohazards and airborne particulate matter.

PROVISIONS: Label R provisions are the Label R requirements covering the ESG and Ethic factors.

SAMPLING RULES FOR SUBSIDIARIES / PORTFOLIO COMPANIES: Label R uses the square root rules for its samplings, with a factor of 0,8 when the number of entities exceeds 50, 100 etc.: Ex.: If the number of entities <= 50: square root (number of entities taken for the sampling). If the number of entities < = 100:0.8 * square root (number of entities-taken for the sampling)

SDG's: Sustainable Development Goals (SDGs), otherwise known as Global Goals, are a universal call to action to end poverty, protect the planet and ensure that all people enjoy peace and prosperity.

“The auditor will determine and communicate whether a mid-term review is required.”

LABEL R EESG TABLE

ETICH (E)

- ANTI-MONEY LAUNDERING (AML)
- BUSINESS ETHIC & FRAUD
- BUSINESS PARTNERS
- COMBATING FINANCIAL TERRORISM (CFT)
- CORRUPTION
- FINANCIAL CONTROL
- FINANCIAL PRACTICES
- KNOW YOUR CUSTOMER (KYC)
- NON-FINANCIAL CONTROL

ENVIRONMENTAL (E)

- AIR EMISSIONS
- BIODIVERSITY
- CULTURAL HERITAGE
- ENERGY
- ENVIRONMENTALLY FRIENDLY TECHNOLOGIES
- CLIMATE CHANGE
- GREENHOUSE GAS EMISSIONS
- HAZARDOUS SUBSTANCES
- PROTECTED AREAS
- WASTE
- WATER USAGE

SOCIAL (S)

- CHILD LABOUR
- DISCRIMINATION
- EQUAL TREATMENT

- FREEDOM OF ASSOCIATION
- FORCED LABOUR
- HEALTH & SECURITY
- HUMAN CAPITAL
- HUMAN RIGHTS
- HUMAN TRAFFICKING
- LABOR STANDARDS
- LAND ACQUISITION AND INVOLUNTARY RESETTLEMENT
- MODERN SLAVERY
- SECURITY STAFF
- YOUNG WORKERS

GOVERNANCE (G)

- ACCOUNTING
- BUSINESS ETHIC
- COMMUNICATION
- COMPETENCIES
- DIVESTMENT POLICY
- DUE DILIGENCE
- EESG INTEGRATION
- EESG SCREENING
- EXCLUSIONS LIST
- FAIR COMPETITION
- GRIEVANCE MECHANISM
- LEGAL FRAMEWORK
- MANAGEMENT RISKS
- POLICIES
- RISKS LINK TO OPERATIONS, SERVICES, PRODUCTS
- RISK ASSESSMENTS
- SDG's IMPLEMENTATION
- STAKEHOLDERS
- TRAINING
- TRANSPARENCY



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