Environmental
• Company approach to climate change: carbon emissions, carbon footprint, vulnerability to climate change
• Use of natural resources
• Pollution and waste
• Opportunities in clean technologies, renewable energy

Social
• Human capital development, incl. labor management, health and safety
• Product liability (incl. safety and quality), privacy, data security
• Responsible investment
• Diversity, equity and inclusion (DEI)

Governance
• Transparency of ownership structure
• High quality, diverse board of directors that includes numerous independent members
• Board and management team with track record supportive of creditor interest
• Well-articulated capital allocation policy aligned with long-term creditor interest
• Balanced executive pay structure incentivizing long-term behavior supportive of creditor interest
• Appropriate level of corporate disclosure
• Executive management succession planning and deep management bench
• High quality accounting standards