

## Endorsements for Country-by-Country Reporting

### *Investors managing assets worth more than \$2 Trillion:*

- Aequo, Shareholder Engagement Services<sup>8</sup>
- Bâtirente<sup>8</sup>
- BMO Global Asset Management<sup>1,3</sup>
- Boston Common Asset Management<sup>1,2,3,8</sup>
- Congregation of Sisters of St. Agnes<sup>8</sup>
- CorpGov.net<sup>8</sup>
- Change to Win Investment Group<sup>1,2,3</sup>
- CtW Investment Group<sup>8</sup>
- Decatur Capital Management<sup>2</sup>
- Dana Investment Advisors<sup>8</sup>
- Domini Impact Investments LLC<sup>1,2,3,8</sup>
- Dominican Sisters ~ Grand Rapids<sup>8</sup>
- Etica Sgr – Responsible Investments<sup>1,3,8</sup>
- Franciscan Sisters of Perpetual Adoration<sup>1,3,8</sup>
- First Affirmative Financial Network<sup>1,2,8</sup>
- Friends Fiduciary Corporation<sup>1,2,8</sup>
- Harrington Investments, Inc.<sup>1,2,8</sup>
- Illinois State Treasurer's Office<sup>1</sup>
- Interfaith Center on Corporate Responsibility<sup>1,2,3,8</sup>
- Investor Advocates for Social Justice<sup>3</sup>
- JLens<sup>1,2,3</sup>
- Legal & General Investment Management America<sup>8</sup>
- Local Authority Pension Fund Forum<sup>1,3,8</sup>
- Maryknoll Fathers and Brothers<sup>1,2,3</sup>
- Maryknoll Sisters<sup>3,8</sup>
- Mercy Investment Services, Inc.<sup>8</sup>
- Middletown Works VEBA<sup>8</sup>
- Midwest Coalition for Responsible Investment<sup>1</sup>
- Miller/Howard Investments, Inc.<sup>1,2,8</sup>
- Missionary Oblates/OIPTrust<sup>1,2,3,8</sup>
- National Education Association<sup>1,8</sup>
- Natural Investments<sup>1,2,8</sup>
- NEI Investments<sup>8</sup>
- Newground Social Investment
- New York City Office of the Comptroller<sup>1</sup>
- The New York State Common Retirement Fund<sup>2</sup>
- NorthStar Asset Management, Inc<sup>8</sup>
- Northwest Coalition for Responsible Investment<sup>1,8</sup>
- Pension Plan for the Employees of the Canadian Labour Congress<sup>1,8</sup>
- The Province of Saint Joseph of the Capuchin Order<sup>3,8</sup>
- Rathbone Greenbank Investments<sup>1</sup>
- RRSE (Regroupement pour la Responsabilité Sociale des Entreprises)<sup>8</sup>
- Reynders, McVeigh Capital Management, LLC<sup>8</sup>
- Scherman Foundation<sup>2</sup>
- School Sisters of Notre Dame Cooperative Investment Fund<sup>1</sup>
- Seventh Generation Interfaith Coalition for Responsible Investment<sup>1,2,3,8</sup>
- Shareholder Association for Research and Education<sup>1,8</sup>
- Sisters of Charity of Saint Elizabeth<sup>1,2</sup>
- Sisters of St. Dominic of Caldwell, NJ<sup>1,2,8</sup>
- Sisters of St. Francis of Philadelphia<sup>2,8,9</sup>
- Sisters of the Incarnate Word and Blessed Sacrament<sup>8</sup>
- Skye Advisors LLC<sup>8</sup>
- Stewart R. Mott Foundation<sup>1,2,8</sup>
- Sustainalytics<sup>8</sup>
- The Sustainability Group of Loring, Wolcott & Coolidge<sup>1</sup>
- Trillium Asset Management<sup>1</sup>
- Tri-State Coalition for Responsible Investment<sup>1,2</sup>
- UAW Retiree Medical Benefits Trust<sup>1,2,3</sup>
- UFCW Pension Plan for Employees<sup>3</sup>
- UNISON<sup>8</sup>
- Unitarian Universalist Association<sup>8</sup>
- Ursuline Sisters of Tildonk, U.S. Province<sup>1</sup>
- Vision Super Pty Ltd<sup>1,8</sup>
- Vert Asset Management<sup>8</sup>
- Wallace Global Fund<sup>2</sup>
- Zevin Asset Management<sup>1,2,3,8</sup>

### *Small Business Groups:*

- American Sustainable Business Council<sup>7</sup>
- Main Street Alliance<sup>4,7</sup>
- National Small Business Network<sup>7</sup>
- South Carolina Small Business Chamber of Commerce<sup>9</sup>
- Small Business Majority<sup>7</sup>

### *Unions:*

- AFL-CIO<sup>1,2,3,4,6,8</sup>
- American Federation of State, County and Municipal Employees (AFSCME)<sup>1,2,3,6,8</sup>
- American Federation of Teachers<sup>3</sup>
- Communications Workers of America (CWA)<sup>6,8,9</sup>
- International Association of Sheet Metal, Air, Rail and Transportation Workers (SMART)<sup>1</sup>
- International Brotherhood of Electrical Workers<sup>1</sup>
- International Brotherhood of Teamsters<sup>1,2,3,8,9</sup>

- International Federation of Professional and Technical Engineers<sup>9</sup>
- International Union, United Automobile, Aerospace and Agricultural Implement Workers of America (UAW)<sup>6,9</sup>
- Ircantec<sup>1</sup>
- Service Employees International Union (SEIU)<sup>9</sup>
- Union Veterans Council, AFL-CIO<sup>9</sup>
- UNITE HERE International Union<sup>1,8</sup>
- United Auto Workers (UAW)<sup>9</sup>
- United Food and Commercial Workers International Union Pension Plan for Employees<sup>1</sup>
- United Steelworkers (USW)<sup>8,9</sup>

#### *Public Interest Groups:*

- Academics Stand Against Poverty<sup>9</sup>
- Accountability Lab<sup>9</sup>
- Advocacy for Principled Action in Government<sup>6,9</sup>
- Africa Faith & Justice Network<sup>9</sup>
- AfricaFocus Bulletin<sup>9</sup>
- ALTSEAN-Burma<sup>5</sup>
- American Family Voices<sup>9</sup>
- Americans for Democratic Action (ADA)<sup>6,9</sup>
- Americans for Financial Reform<sup>6,9</sup>
- Americans for Tax Fairness<sup>5,6,9</sup>
- Asia Initiatives<sup>5,9</sup>
- Campaign for America's Future<sup>9</sup>
- Center for American Progress<sup>5,9</sup>
- Center for International Environmental Law (CIEL)<sup>6</sup>
- Center of Concern<sup>4</sup>
- Center for International Policy<sup>9</sup>
- Center for Popular Democracy<sup>9</sup>
- Citizens for Responsibility and Ethics in Washington (CREW)<sup>9</sup>
- Citizens for Tax Justice<sup>4</sup>
- Coalition on Human Needs<sup>4</sup>
- Congregation of Our Lady of the Good Shepherd, U.S. Provinces<sup>6,9</sup>
- Consumer Action<sup>9</sup>
- Consumer Federation of America<sup>9</sup>
- Corporate Accountability Lab<sup>9</sup>
- Crude Accountability<sup>9</sup>
- Demand Progress<sup>9</sup>
- Democrats.com<sup>9</sup>
- EarthRights International<sup>9</sup>
- Economic Policy Institute<sup>4,6,9</sup>
- ESG Transparency Initiative<sup>9</sup>
- European Network on Debt and Development (Eurodad)<sup>4</sup>
- Faith Action Network- Washington State<sup>6,9</sup>
- Fair Share<sup>4,9</sup>
- Financial Accountability & Corporate Transparency (FACT) Coalition<sup>4,5,6,9</sup>
- Financial Transparency Coalition<sup>9</sup>
- Foundation Earth<sup>9</sup>
- Friends of the Earth U.S.<sup>6,9</sup>
- Fund for Constitutional Government<sup>1,8</sup>
- Gender Action<sup>6,9</sup>
- Global Alliance for Tax Justice<sup>9</sup>
- Global Financial Integrity<sup>4,5,6,9</sup>
- Global Justice Program<sup>9</sup>
- Global Witness<sup>4</sup>
- Government Accountability Project<sup>9</sup>
- Greenpeace USA<sup>6,9</sup>
- Health Care for America Now<sup>6,9</sup>
- Heartland Initiative<sup>9</sup>
- Institute for Policy Studies — Program on Inequality and the Common Good<sup>6,9</sup>
- Institute on Taxation and Economic Policy<sup>5,6,9</sup>
- Interfaith Center on Corporate Responsibility<sup>6,9</sup>
- International Campaign for Responsible Technology<sup>9</sup>
- International Corporate Accountability Roundtable<sup>9</sup>
- International Labor Rights Forum<sup>9</sup>
- International Rights Advocates<sup>9</sup>
- Jubilee East Bay<sup>4</sup>
- Jubilee USA Network<sup>4,6,9</sup>
- Kairos Europe<sup>4</sup>
- Liberty Shared<sup>9</sup>
- Main Street Alliance<sup>4</sup>
- Methodist Tax Justice Network<sup>4</sup>
- MiningWatch Canada<sup>6,9</sup>
- MomsRising<sup>9</sup>
- National Advocacy Center of the Sisters of the Good Shepherd<sup>6,9</sup>
- National Education Association (NEA)<sup>9</sup>
- National Employment Law Project<sup>9</sup>
- National Organization for Women<sup>6,9</sup>
- NETWORK Lobby for Catholic Social Justice<sup>4,6,9</sup>
- New Rules for Global Finance<sup>4,9</sup>
- Open Contracting Partnership<sup>9</sup>
- Open the Government<sup>9</sup>
- Our Revolution<sup>9</sup>
- Oxfam America<sup>4,6,8</sup>
- Patriotic Millionaires<sup>4,5,6,9</sup>
- Pax Advisory<sup>9</sup>
- Peace Education Center<sup>9</sup>
- Poligon Education Fund<sup>9</sup>
- Progressive Change Institute<sup>9</sup>
- Project Blueprint<sup>9</sup>
- Project Expedite Justice<sup>9</sup>
- Public Citizen<sup>4,5,6,9</sup>
- Publish What You Pay US<sup>4,9</sup>
- Revolving Door Project<sup>6,9</sup>
- Rights CoLab<sup>9</sup>
- Rights and Accountability in Development (RAID)<sup>9</sup>
- RootsAction.org<sup>6,9</sup>
- Shadow World Investigations<sup>9</sup>
- Strong Economy for All Coalition<sup>9</sup>
- Sustentia<sup>9</sup>
- Take on Wall Street<sup>5,6,9</sup>
- Tax Justice Network<sup>4,9</sup>
- Tax Justice Network - Africa<sup>9</sup>

- Tax Justice Network-Norway <sup>4</sup>
- Tax Justice Network-USA <sup>4,6,9</sup>
- Tax March <sup>5,6,9</sup>
- The Arc of the United States <sup>9</sup>
- The Shareholder Commons <sup>9</sup>
- The Society of African Missions, Inc. <sup>9</sup>
- Transparency International <sup>6</sup>
- United Cerebral Palsy National <sup>9</sup>
- United Church of Christ, Justice and Witness Ministries<sup>9</sup>
- U.S. Public Interest Research Group (PIRG) <sup>4,9</sup>
- ValueCSR <sup>6</sup>
- Vienna Institute for International Dialogue and Cooperation (VIDC) <sup>4</sup>
- Working America <sup>9</sup>

**Notes:**

1. "Investors Representing More Than \$1Trillion in Assets Under Management Sent A Letter to FASB Supporting Country-by-Country Reporting," *FACT Coalition*. May 31, 2019. Available at <https://thefactcoalition.org/investors-representing-more-than-1-trillion-in-assets-under-management-sent-a-letter-to-fasb-supporting-country-by-country-reporting/>.
2. "Letter From More Than Two Dozen Institutional Investors in Support of the GRI Exposure Draft on "Tax and Payments to Governments," *FACT Coalition*. March 15, 2019. Available at <https://thefactcoalition.org/letter-from-more-than-two-dozen-institutional-investors-in-support-of-the-gri-exposure-draft-on-tax-and-payments-to-governments/>.
3. "Investors Send Letter to the OECD in Support of Country-by-Country Reporting," *FACT Coalition*. March 6, 2020. Available at <https://thefactcoalition.org/investors-send-letter-to-the-oecd-in-support-of-country-by-country-reporting/>.
4. "Letter to FASB from FACT and 26 Other Groups Urging Country-by-Country Reporting," *FACT Coalition*. September 30, 2016. Available at <https://thefactcoalition.org/letter-fasb-fact-26-groups-urging-country-country-reporting/>.
5. "Letter From NGOs in Support of the GRI Exposure Draft on 'Tax and Payments to Governments,'" *FACT Coalition*. March 15, 2019. Available at <https://thefactcoalition.org/letter-from-ngos-in-support-of-the-gri-exposure-draft-on-tax-and-payments-to-governments/>.
6. "36 Groups Urge World Leaders to Increase Tax Transparency," *FACT Coalition*. March 6, 2020. Available at <https://thefactcoalition.org/wp-content/uploads/2020/03/NGO-CbCR-Letter-to-OECD-20200306-FINAL.pdf>.
7. "Small Business Groups Write Letter to the OECD in Support of Increased Tax Transparency," *FACT Coalition*. March 6, 2020. Available at <https://thefactcoalition.org/small-business-groups-write-letter-to-the-oecd-in-support-of-increased-tax-transparency/>.
8. "Investor Letter to Congress Urging Public Country-by-Country Reporting (H.R. 5933 / S. 1609)"
9. "(99) Groups Support Disclosure of Tax Havens and Offshoring Act (H.R. 5933 / S. 1609)"