In general, I would highlight a few additional documents and public information sources, in addition to the Environmental Policy Framework and Statement on Human Rights that are referenced in the document, that also cover the topics for your assessment. Hopefully these additional documents and policies will assist with your analysis, and we are happy to answer any related questions.

- **Cross-Sector Due Diligence Guidelines – Human Rights and Indigenous Peoples** (additional details of due diligence process)
  - We recognize that environmental and social issues are often linked. We have a responsibility to help protect, preserve and promote human rights around the world. Our Business Principles and our Code of Business Conduct and Ethics also play an important role in determining our responsibilities as corporate citizens, and help to inform our business selection process and guide our business decisions and judgments. See the Goldman Sachs Statement on Human Rights.
  - We recognize that the identities and cultures of indigenous peoples are inextricably linked to the lands on which they live and the natural resources on which they depend. Our Environmental Policy Framework discusses our approach toward transactions which may have the potential to directly impact indigenous peoples, where we expect our clients to demonstrate alignment with the objectives and requirements of IFC Performance Standard 7 on Indigenous Peoples, including free, prior and informed consent (see below for more detail). It also includes our approach to stakeholder engagement and resettlement, where, we expect our clients to demonstrate an appropriate stakeholder engagement process for certain transactions where there could be material effects on local communities. In cases where there is large-scale resettlement, we will closely evaluate the stakeholder engagement process and, if appropriate, work with the company to improve aspects such as compensation measures and/or community engagement. In addition, it includes our stance not to knowingly finance any potential transaction where there is credible evidence of child labor, forced labor or human trafficking.
  - Indigenous Peoples: For transactions that may have the potential to directly impact indigenous peoples, we apply enhanced due diligence. Key issues to be addressed include but are not limited to: companies’ human rights and indigenous peoples policies; avoidance of relocation or impacts on traditional lands, food security, water and other essential resources, and/or sites with significant cultural or spiritual importance (in cases where avoidance is not feasible, mutually agreed remediation actions and compensation); stakeholder engagement processes and management plans (e.g., stakeholder mapping, consultation with sufficient time for decision making, communication in a culturally appropriate manner, adequate representation of vulnerable groups within impacted communities); and operational grievance and monitoring mechanisms.

- **Environmental and Social Risk Management – Process and Scope** (includes examples of engagement, due diligence process and responsible parties)

- **Business Integrity Program**
  - “As part of Goldman Sachs’ Business Integrity Program, the firm provides its people and the public with various channels through which integrity concerns can be raised without reprisal. Regardless of the manner of escalation, all matters are carefully reviewed and investigated with the highest discretion”

- **Vendor Code of Conduct**
  - “Goldman Sachs recognizes its responsibility to protect human rights. Examples of such rights are articulated in internationally recognized standards, including the Universal Declaration of Human Rights, and the International Labor Organization (ILO) Core Conventions. Our position is reflected in our Human Rights Statement and our actions in the countries in which we do business”

- **Statement on Modern Slavery and Human Trafficking**
  - Signed by the CEO and approved by the Board of Directors