

Proxy Voting Policies and Procedures

Introduction

Principal Global Investors, LLC¹ (doing business as Principal Asset Management) is an investment adviser registered with the U.S. Securities and Exchange Commission (“SEC”) pursuant to the Investment Advisers Act of 1940 (the “Advisers Act”). As a registered investment adviser, Principal Asset Management has a fiduciary duty to act in the best interests of its clients. Principal Asset Management recognizes that this duty requires it to vote client securities, for which it has voting power on the applicable record date, in a timely manner and make voting decisions that are in the best interests of its clients. This document, the Principal Asset Management Proxy Voting Policies and Procedures (the “Policy”), is intended to comply with the requirements of the Investment Advisers Act of 1940, the Investment Company Act of 1940 and the Employee Retirement Income Security Act of 1974 applicable to the voting of the proxies of both US and non-US issuers on behalf of clients of Principal Asset Management who have delegated such authority and discretion.

Effective January 1, 2021, Finisterre Investment Teams adopted the policies and procedures in the Adviser’s compliance manual except for the following proxy policies and procedures. Finisterre Investment Teams will continue to follow the previously adopted proxy policies and procedures until amended. Please see the Appendix to the compliance manual for Finisterre specific proxy policies and procedures.

Relationship between Investment Strategy, Sustainable Investing and Proxy Voting

Principal Asset Management has a fiduciary duty to make investment decisions that are in its clients’ best interests by maximizing the value of their shares. Proxy voting is an important part of this process through which Principal Asset Management can support strong corporate governance structures, shareholder rights and transparency.

Principal Asset Management also believes a company’s positive environmental, social and governance (“ESG”) practices may influence the value of the company, leading to long-term shareholder value. Principal Asset Management may take these factors into considerations when voting proxies in its effort to seek the best outcome for its clients. Principal Asset Management believes that the integration of consideration of sustainable investment practices in its helps identify sources of risk that could erode the long-term investment results it seeks on behalf of its clients. From time to time, Principal Asset Management may work with various sustainability-related organizations to engage issuers or advocate for greater levels of disclosure.

Roles and Responsibilities

Role of the Proxy Voting Committee

Principal Asset Management Proxy Voting Committee (the “Proxy Voting Committee”) shall (i) oversee the voting of proxies and the Proxy Advisory Firm, (ii) where necessary, make determinations as to how to instruct the vote on certain specific proxies, (iii) verify ongoing compliance with the Policy, (iv) review the business practices of the Proxy Advisory Firm and (v) evaluate, maintain, and review the Policy on an annual basis. The Proxy Voting Committee is comprised of representatives of each investment team and a representative from Principal Asset Management Risk, Legal, Operations, and Compliance will be available to advise the Proxy Voting Committee but are non-voting members. The Proxy Voting Committee may designate one or more of its members to oversee specific, ongoing compliance with respect to the Policy and may designate personnel to instruct the vote on proxies on behalf the Principal Asset Management clients (collectively, “Authorized Persons”).

The Proxy Voting Committee shall meet at least four times per year, and as necessary to address special situations.

Role of Portfolio Management

While the Proxy Voting Committee establishes the Guidelines and Procedures, the Proxy Voting Committee does not

¹ These policies and procedures apply to Principal Global Investors, LLC, Principal Real Estate Investors, LLC, Principal Global Investors (Hong Kong) Limited and any affiliates which have entered into participating affiliate agreements with the aforementioned managers

direct votes for any client except in certain cases where a conflict of interest exists. Each investment team is responsible for determining how to vote proxies for those securities held in the portfolios their team manages. While investment teams generally vote consistently with the Guidelines, there may be instances where their vote deviates from the Guidelines. In those circumstances, the investment team will work within the Exception Process. In some instances, the same security may be held by more than one investment team. In these cases, Principal Asset Management may vote differently on the same matter for different accounts as determined by each investment team.

Proxy Voting Guidelines

The Proxy Voting Committee, on an annual basis, or more frequently as needed, will direct each investment team to review draft proxy voting guidelines recommended by the Committee (“Draft Guidelines”). The Proxy Voting Committee will collect the reviews of the Draft Guidelines to determine whether any investment teams have positions on issues that deviate from the Draft Guidelines. Based on this review, Principal Asset Management will adopt proxy voting guidelines. Where an investment team has a position which deviates from the Draft Guidelines, an alternative set of guidelines for that investment team may be created. Collectively, these guidelines will constitute the current Proxy Voting Guidelines of Principal Asset Management and may change from time to time (the “Guidelines”). The Proxy Voting Committee has the obligation to determine that, in general, voting proxies pursuant to the Guidelines is in the best interests of clients. Exhibit A (Base) and Exhibit B (Sustainable) to the Policy sets forth the current Guidelines.

There may be instances where proxy votes will not be in accordance with the Guidelines. Clients may instruct Principal Asset Management to utilize a different set of guidelines, request specific deviations, or directly assume responsibility for the voting of proxies. In addition, Principal Asset Management may deviate from the Guidelines on an exception basis if the investment team or Principal Asset Management has determined that it is the best interest of clients in a particular strategy to do so, or where the Guidelines do not direct a particular response and instead list relevant factors. Any such a deviation will comply with the Exception Process which shall include a written record setting out the rationale for the deviation.

The subject of the proxy vote may not be covered in the Guidelines. In situations where the Guidelines do not provide a position, Principal Asset Management will consider the relevant facts and circumstances of a particular vote and then vote in a manner Principal Asset Management believes to be in the clients’ best interests. In such circumstance, the analysis will be documented in writing and periodically presented to the Proxy Voting Committee. To the extent that the Guidelines do not cover potential voting issues, Principal Asset Management may consider the spirit of the Guidelines and instruct the vote on such issues believed to be in the best interests of the client.

Use of Proxy Advisory Firms

Principal Asset Management has retained one or more third-party proxy service provider(s) (the “Proxy Advisory Firm”) to provide recommendations for proxy voting guidelines, information on shareholder meeting dates and proxy materials, translate proxy materials printed in a foreign language, provide research on proxy proposals, operationally process votes in accordance with the Guidelines on behalf of the clients for whom Principal Asset Management has proxy voting responsibility, and provide reports concerning the proxies voted (“Proxy Voting Services”). Although Principal Asset Management has retained the Proxy Advisory Firm for Proxy Voting Services, the entity remains responsible for proxy voting decisions. Principal Asset Management has designed the Policy to oversee and evaluate the Proxy Advisory Firm, including with respect to the matters described below, to support its voting in accordance with this Policy.

Oversight of Proxy Advisory Firms

Prior to the selection of any new Proxy Advisory Firm and annually thereafter or more frequently if deemed necessary by Principal Asset Management, the Proxy Voting Committee will consider whether the Proxy Advisory Firm: (a) has the capacity and competency to adequately analyze proxy issues and provide the Proxy Voting Services the Proxy Advisory Firm has been engaged to provide and (b) can make its recommendations in an impartial manner, in consideration of the best interests of Principal Asset Management’s clients, and consistent with its voting policies. Such considerations may include, depending on the Proxy Voting Services provided, the following: (i) periodic sampling of votes pre-populated by the Proxy Advisory Firm’s systems as well as votes cast by the Proxy Advisory Firm to review that the Guidelines adopted by Principal Asset Management are being followed; (ii) onsite visits to the Proxy Advisory Firm office and/or discussions with the Proxy Advisory Firm to determine whether the Proxy Advisory Firm continues to have the capacity and competency to carry out its proxy obligations to Principal Asset Management (iii) a review of those aspects of the Proxy Advisory Firm’s policies,

procedures, and methodologies for formulating voting recommendations that Principal Asset Management considers material to Proxy Voting Services, including factors considered, with a particular focus on those relating to identifying, addressing and disclosing potential conflicts of interest (including potential conflicts related to the provision of Proxy Voting Services, activities other than Proxy Voting Services, and those presented by affiliation such as a controlling shareholder of the Proxy Advisory Firm) and monitoring that materially current, accurate, and complete information is used in creating recommendations and research; (iv) requiring the Proxy Advisory Firm to notify Principal Asset Management if there is a substantive change in the Proxy Advisory Firm's policies and procedures or otherwise to business practices, including with respect to conflicts, information gathering and creating voting recommendations and research, and reviewing any such change(s); (v) a review of how and when the Proxy Advisory Firm engages with, and receives and incorporates input from, issuers, the Proxy Advisory Firm's clients and other third-party information sources; (vi) assessing how the Proxy Advisory Firm considers factors unique to a specific issuer or proposal when evaluating a matter subject to a shareholder vote; (vii) in case of an error made by the Proxy Advisory Firm, discussing the error with the Proxy Advisory Firm and determining whether appropriate corrective and preventive action is being taken; and (viii) assessing whether the Proxy Advisory Firm appropriately updates its methodologies, guidelines, and voting recommendations on an ongoing basis and incorporates input from issuers and Proxy Advisory Firm clients in the update process. In evaluating the Proxy Advisory Firm, Principal Asset Management may also consider the adequacy and quality of the Proxy Advisory Firm's staffing, personnel, and/or technology.

Procedures for Voting Proxies

To increase the efficiency of the voting process, Principal Asset Management utilizes the Proxy Advisory Firm to act as its voting agent for its clients' holdings. Issuers initially send proxy information to the clients' custodians. Principal Asset Management instructs these custodians to direct proxy related materials to the Proxy Advisory Firm. The Proxy Advisory Firm provides Principal Asset Management with research related to each resolution. Principal Asset Management analyzes relevant proxy materials on behalf of their clients and seek to instruct the vote (or refrain from voting) proxies in accordance with the Guidelines. A client may direct Principal Asset Management to vote for such client's account differently than what would occur in applying the Policy and the Guidelines. Principal Asset Management may also agree to follow a client's individualized proxy voting guidelines or otherwise agree with a client on particular voting considerations. Principal Asset Management seeks to vote (or refrain from voting) proxies for its clients in a manner determined to be in their best interests, which may include both considering both the effect on the value of the client's investments and ESG factors. In some cases, Principal Asset Management may determine that it is in the best interests of clients to refrain from exercising the clients' proxy voting rights. Principal Asset Management may determine that voting is not in the best interests of a client and refrain from voting if the costs, including the opportunity costs, of voting would, in the view of Principal Asset Management, exceed the expected benefits of voting to the client.

Procedures for Proxy Issues within the Guidelines

Where the Guidelines address the proxy matter being voted on, the Proxy Advisor Firm will generally process all proxy votes in accordance with the Guidelines. The applicable investment team may provide instructions to vote contrary to the Guidelines in their discretion and with sufficient rationale documented in writing to seek to maximize the value of the client's investments or is otherwise in the client's best interest. This rationale will be submitted to Principal Asset Management Compliance to approve and once approved administered by Principal Asset Management Operations. This process will follow the Exception Process. The Proxy Voting Committee will receive and review a quarterly report summarizing all proxy votes for securities for which Principal Asset Management exercises voting authority. In certain cases, a client may have elected to have Principal Asset Management administer a custom policy which is unique to the Client. If Principal Asset Management is also responsible for the administration of such a policy, in general, except for the specific policy differences, the procedures documented here will also be applicable, excluding reporting and disclosure procedures.

Procedures for Proxy Issues Outside the Guidelines

To the extent that the Guidelines do not cover potential voting issues, the Proxy Advisory Firm will seek direction from Principal Asset Management. Principal Asset Management may consider the spirit of the Guidelines and instruct the vote on such issues in a manner believed to be in the best interests of the client. Although this not an exception to the Guidelines, this process will also follow the Exception Process. The Proxy Voting Committee will receive and review a quarterly report summarizing all proxy votes for securities for which Principal Asset Management exercises voting discretion, which shall include instances where issues fall outside the Guidelines.

Some clients may have entered into securities lending arrangements with agent lenders to generate additional revenue. If a client participates in such lending, the client will need to inform Principal Asset Management as part of their contract with Principal Asset Management if they require Principal Asset Management to take actions in regard to voting securities that have been lent. If not commemorated in such agreement, Principal Asset Management will not recall securities and as such, they will not have an obligation to direct the proxy voting of lent securities.

In the case of lending, Principal Asset Management maintains one share for each company security out on loan by the client. Principal Asset Management will vote the remaining share in these circumstances.

In cases where Principal Asset Management does not receive a solicitation or enough information within a sufficient time (as reasonably determined by Principal Asset Management) prior to the proxy-voting deadline, Principal Asset Management or the Proxy Advisory Firm may be unable to vote.

Regional Variances in Proxy Voting

Principal Asset Management utilizes the Policy and Guidelines for both US and non-US clients, and there are some significant differences between voting U.S. company proxies and voting non-U.S. company proxies. For U.S. companies, it is usually relatively easy to vote proxies, as the proxies are typically received automatically and may be voted by mail or electronically. In most cases, the officers of a U.S. company soliciting a proxy act as proxies for the company's shareholders.

With respect to non-U.S. companies, we make reasonable efforts to vote most proxies and follow a similar process to those in the U.S. However, in some cases it may be both difficult and costly to vote proxies due to local regulations, customs or other requirements or restrictions, and such circumstances and expected costs may outweigh any anticipated economic benefit of voting. The major difficulties and costs may include: (i) appointing a proxy; (ii) obtaining reliable information about the time and location of a meeting; (iii) obtaining relevant information about voting procedures for foreign shareholders; (iv) restrictions on trading securities that are subject to proxy votes (share-blocking periods); (v) arranging for a proxy to vote locally in person; (vi) fees charged by custody banks for providing certain services with regard to voting proxies; and (vii) foregone income from securities lending programs. In certain instances, it may be determined by Principal Asset Management that the anticipated economic benefit outweighs the expected cost of voting. Principal Asset Management intends to make their determination on whether to vote proxies of non-U.S. companies on a case-by-case basis. In doing so, Principal Asset Management shall evaluate market requirements and impediments, including the difficulties set forth above, for voting proxies of companies in each country. Principal Asset Management periodically reviews voting logistics, including costs and other voting difficulties, on a client by client and country by country basis, in order to determine if there have been any material changes that would affect Principal Asset Management's determinations and procedures.

Conflicts of Interest

Principal Asset Management recognizes that, from time to time, potential conflicts of interest may exist. In order to avoid any perceived or actual conflict of interest, the procedures set forth below have been established for use when Principal Asset Management encounters a potential conflict to ensure that its voting decisions are based on maximizing shareholder value and are not the product of a conflict.

Addressing Conflicts of Interest – Exception Process

Prior to voting contrary to the Guidelines, the relevant investment team must complete and submit a report to Principal Asset Management Compliance setting out the name of the security, the issue up for vote, a summary of the Guidelines' recommendation, the vote changes requested and the rationale for voting against the Guidelines' recommendation. The member of the investment team requesting the exception must attest to compliance with Principal's Code of Conduct and has an affirmative obligation to disclose any known personal or business relationship that could affect the voting of the applicable proxy. Principal Asset Management Compliance will approve or deny the exception in consultation, if deemed necessary, with the Legal.

If Principal Asset Management Compliance determines that there is no potential material conflict exists, the Guidelines may be overridden. If Principal Asset Management Compliance determines that there exists or may

exist a material conflict, it will refer the issue to the Proxy Voting Committee. The Proxy Voting Committee will consider the facts and circumstances of the pending proxy vote and the potential or actual material conflict and decide by a majority vote as to how to vote the proxy – i.e., whether to permit or deny the exception.

In considering the proxy vote and potential material conflict of interest, the Proxy Voting Committee may review the following factors:

- The percentage of outstanding securities of the issuer held on behalf of clients by Principal Asset Management;
- The nature of the relationship of the issuer with the Principal Asset Management, its affiliates or its executive officers;
- Whether there has been any attempt to directly or indirectly influence the investment team's decision;
- Whether the direction of the proposed vote would appear to benefit Principal Asset Management or a related party; and/or
- Whether an objective decision to vote in a certain way will still create a strong appearance of a conflict.

To further address potential conflicts of interest for any proxy votes specific to Principal Financial Group common stock, the exception process is not applicable. In the case of any proprietary electronically traded funds ("ETF"s) and/or affiliated mutual funds, PGI will vote in the same proportion as all other voting shareholders of the underlying fund, which is referred to as echo voting, and the exception process is not applicable. If echo voting is not available or operationally feasible, PGI may abstain from voting.

In the event that the Proxy Advisor Firm itself has a conflict and thus is unable to provide a recommendation, the investment team may vote in accordance with the recommendation of another independent service provider, if available. If a recommendation from an independent service provider other than the Proxy Advisor Firm is not available, the investment team will follow the Exception Process. Principal Asset Management Compliance will review the form and if it determines that there is no potential material conflict mandating a voting recommendation from the Proxy Voting Committee, the investment team may instruct the Proxy Advisory Firm to vote the proxy issue as it determines is in the best interest of clients. If Principal Asset Management Compliance determines that there exists or may exist a material conflict, it will refer the issue to the Proxy Voting Committee for consideration as outlined above.

Availability of Proxy Voting Information and Recordkeeping

Disclosure

On a quarterly basis, Principal Asset Management publicly discloses on our website <https://www.principalglobal.com/eu/about-us/responsible-investing> a voting report setting forth the manner in which votes were cast, including details related to (i) votes against management, and (ii) abstentions. For more information, Clients may contact Principal Asset Management for more information related to how Principal Asset Management has voted with respect to securities held in the Client's account. On request, Principal Asset Management will provide clients with a summary of Principal Asset Management's proxy voting guidelines, process and policies and will inform the clients how they can obtain a copy of the complete Proxy Voting Policies and Procedures upon request. Principal Asset Management will also include such information described in the preceding two sentences in Part 2A of its Form ADV.

Recordkeeping

Principal Asset Management will keep records of the following items: (i) the Guidelines, (ii) the Proxy Voting Policies and Procedures; (iii) proxy statements received regarding client securities (unless such statements are available on the SEC's Electronic Data Gathering, Analysis, and Retrieval (EDGAR) system); (iv) records of votes they cast on behalf of clients, which may be maintained by a Proxy Advisory Firm if it undertakes to provide copies of those records promptly upon request; (v) records of written client requests for proxy voting information and responses from Principal Asset Management (whether a client's request was oral or in writing); (vi) any documents prepared by Principal Asset Management that were material to making a decision how to vote, or that memorialized the basis for the decision; (vii) a record of any testing conducted on any Proxy Advisory Firm's votes; (viii) materials collected and reviewed by Principal Asset Management as part of its due diligence of the Proxy Advisory Firm; (ix) a copy of each version of the Proxy Advisory Firm's policies and procedures provided to Principal Asset Management; and (x) the minutes of the Proxy Voting Committee meetings. All of the records referenced above will be kept in an easily accessible place for at least the length of time required by local regulation and custom, and, if such local regulation requires that records are kept for less than six years from the end of the fiscal year during which the last entry was made on such record, we will follow the

US rule of six years. If the local regulation requires that records are kept for more than six years, we will comply with the local regulation. We maintain the vast majority of these records electronically.

Principal Global Investors -A

Proxy Voting Guidelines

2023

Proxy Voting Guidelines - 2023

Global

M0001 - Share Re-registration Consent(Global)	With ISS
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M0010 - Bondholder Proposal (Global)	With ISS
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M0020 - Preferred Proposal(Global)	With ISS
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M0030 - Written Consent(Global)	With ISS
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M0040 - Private Company(Global)	With ISS
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M0050 - Limited Partnership/Limited Liability Corporation(Global)	With ISS
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M0060 - The Undersigned Hereby Certifies that the Shares Represented by this Proxy are Owned and Controlled by a @ Citizen(Global)	With ISS
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M0070 - If you are an Interest Holder as defined in Section 1 of the Securities Law, 1968, vote FOR. Otherwise, vote against.(Global)	With ISS
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M0071 - If you are a Senior Officer as defined in Section 37(D) of the Securities Law, 1968, vote FOR. Otherwise, vote against.(Global)	With ISS
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M0072 - If you are an Institutional Investor as defined in Regulation 1 of the Supervision Financial Services Regulations 2009 or a Manager of a Joint Investment Trust Fund as defined in the Joint Investment Trust Law, 1994, vote FOR. Otherwise, vote against.(Global)	With ISS
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M0073 - If you do not fall under any of the categories mentioned under items A2a through A2c, vote FOR. Otherwise, vote against.(Global)

With ISS

M0074 - If you are X as defined in X, vote FOR. Otherwise, vote against.(Global)	With ISS
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M0075 - Indicate That You Do Not Have Personal Interest in Proposed Agenda Item(Global)	With ISS
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M0101 - Ratify Auditors(Global)	With ISS
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M0102 - Change Date/Location of Annual Meeting(Global)	With ISS
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M0103 - Appoint Appraiser/Special Auditor/Liquidator(Global)	With ISS
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M0104 - Accept Consolidated Financial Statements and Statutory Reports(Global)	With ISS
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M0105 - Accept Financial Statements and Statutory Reports(Global)	With ISS
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M0106 - Amend Articles/Bylaws/Charter -- Routine (Global)	With ISS
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M0107 - Approve Dividends(Global)	With ISS
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M0108 - Approve Special/Interim Dividends(Global)	With ISS
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M0109 - Authorize Board to Fix Remuneration of External Auditor(s)(Global)	With ISS
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M0110 - Designate X as Independent Proxy(Global)	With ISS
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M0111 - Change Company Name(Global)	With ISS
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M0112 - Approve Company's Membership in an Association/Organization (Global)	With ISS
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M0113 - Approve Investment Advisory Agreement(Global)	With ISS
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M0114 - Amend Investment Advisory Agreement(Global)	With ISS
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M0115 - Allow Electronic Distribution of Company Communications(Global)	With ISS
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M0116 - Authorize Filing of Required Documents/Other Formalities(Global)	With ISS
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M0117 - Designate Inspector or Shareholder Representative(s) of Minutes of Meeting and/or Vote Tabulation(Global)	With ISS
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M0118 - Approve Publication of Information in English (Global)	With ISS
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M0119 - Reimburse Proxy Contest Expenses(Global)	With ISS
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M0122 - Adopt New Articles of Association/Charter(Global)	With ISS
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**M0123 - Approve Special Auditors' Report Regarding
Related-Party Transactions(Global)**

With ISS

M0124 - Approve Stock Dividend Program(Global)	With ISS
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M0125 - Other Business(Global)	With ISS
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M0126 - Amend Articles/Bylaws/Charter -- Non-Routine(Global)	With ISS
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M0127 - Approve Charitable Donations(Global)	With ISS
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M0128 - Designate Newspaper to Publish Meeting Announcements(Global)	With ISS
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M0129 - Approve Minutes of Previous Meeting(Global)	With ISS
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M0130 - Approve Continuation of Company as Investment Trust(Global)	With ISS
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M0131 - Approve Change of Fundamental Investment Policy(Global)	With ISS
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M0133 - Approve Provisionary Budget and Strategy for Fiscal Year 20XX(Global)	With ISS
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M0135 - Amend Corporate Purpose(Global)	With ISS
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M0136 - Approve Auditors and Authorize Board to Fix Their Remuneration (Global)	With ISS
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M0137 - Miscellaneous Proposal: Company-Specific(Global)

With ISS

M0138 - Authorize Board to Ratify and Execute Approved Resolutions(Global)	With ISS
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M0139 - Call the Meeting to Order(Global)	With ISS
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M0141 - Ratify Past Allocation of Income and Dividends(Global)	With ISS
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M0142 - Miscellaneous Subsidiary Related - Company-Specific (Global)	With ISS
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M0143 - Approve Asset Manager Agreement - INACTIVE(Global)	With ISS
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M0144 - Amend Asset Manager Agreement (INACTIVE)(Global)	With ISS
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M0147 - Approve Dividend Distribution Policy(Global)	With ISS
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M0149 - Receive Consolidated Financial Statements and Statutory Reports (Non-Voting)(Global)	With ISS
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M0150 - Receive Financial Statements and Statutory Reports (Non-Voting)(Global)	With ISS
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M0151 - Approve Financial Statements, Allocation of Income, and Discharge Directors(Global)	With ISS
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M0152 - Approve Allocation of Income and Dividends(Global)**With ISS**

M0155 - Appoint Auditors and Deputy Auditors(Global)**With ISS**

M0156 - Ratify Alternate Auditor(Global)	With ISS
M0157 - Appoint Censor(s)(Global)	With ISS
M0158 - Approve Remuneration of Directors and Auditors(Global)	With ISS
M0159 - Change Location of Registered Office/Headquarters(Global)	With ISS
M0160 - Approve Listing of Shares on a Secondary Exchange(Global)	With ISS
M0162 - Designate Risk Assessment Companies(Global)	With ISS
M0163 - Approve Political Donations(Global)	With ISS
M0164 - Open Meeting(Global)	With ISS
M0165 - Close Meeting(Global)	With ISS
M0166 - Allow Questions(Global)	With ISS
M0168 - Elect Chairman of Meeting(Global)	With ISS
M0169 - Prepare and Approve List of Shareholders(Global)	With ISS
M0170 - Acknowledge Proper Convening of Meeting(Global)	With ISS

M0171 - Elect Member of Nominating Committee(Global)	With ISS
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M0172 - Consider Measures to Address the Decline in the Company's Net Asset Value Relative to Its Capital(Global)	With ISS
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M0173 - Approve Standard Accounting Transfers(Global)	With ISS
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M0175 - Transact Other Business (Non-Voting)(Global)	With ISS
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M0176 - Change Fiscal Year End(Global)	With ISS
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M0177 - Elect Member of Audit Committee(Global)	With ISS
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M0178 - Elect Member of Remuneration Committee(Global)	With ISS
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M0179 - Approve Delisting of Shares from Stock Exchange(Global)	With ISS
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M0180 - Approve Treatment of Net Loss(Global)	With ISS
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M0181 - Discuss/Approve Company's Corporate Governance Structure/Statement(Global)	With ISS
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M0183 - Approve X as Trustee of the Trust(Global)	With ISS
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M0185 - Approve XX XXX, 20XX, as Record Date for Effectiveness of This Meeting's Resolutions(Global)	With ISS

M0186 - Approve Early Termination of Powers of Audit Commission(Global)	With ISS
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M0187 - Approve/Amend Regulations on Audit Commission(Global)	With ISS
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M0188 - Approve Remuneration of Members of Audit Commission(Global)	With ISS
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M0189 - Approve Meeting Procedures(Global)	With ISS
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M0190 - Approve/Amend Regulations on General Meetings(Global)	With ISS
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M0191 - Approve Investment and Financing Policy(Global)	With ISS
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M0192 - Approve Provision for Asset Impairment(Global)	With ISS
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M0193 - In the Event of a Second Call, the Voting Instructions Contained in this Proxy Card may also be Considered for the Second Call?(Global)	With ISS
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M0194 - Approve Suspension of Shares from Trading(Global)	With ISS
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M0195 - Approve Procurement of Legal Services(Global)	With ISS
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M0196 - Elect Member of X Committee(Global)	With ISS
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**M0197 - Approve Audited Annual Report for the
Fund(Global)**

With ISS

M0198 - Receive/Approve Report/Announcement(Global)	With ISS
M0199 - Receive/Approve Special Report(Global)	With ISS
M0201 - Elect Director(Global)	With ISS
M0202 - Fix Number of Directors and/or Auditors(Global)	With ISS
M0203 - Approve Increase in Size of Board(Global)	With ISS
M0204 - Approve Decrease in Size of Board(Global)	With ISS
M0205 - Establish Range for Board Size(Global)	With ISS
M0206 - Classify the Board of Directors(Global)	With ISS
M0207 - Eliminate Cumulative Voting(Global)	With ISS
M0208 - Fix Number of and Elect Directors (Bundled)(Global)	With ISS
M0212 - Issue Updated Indemnification, Liability and Exculpation Agreements for Directors(Global)	With ISS
M0213 - Authorize Board to Fix Remuneration of Internal Statutory Auditor(s) (Global)	With ISS
M0214 - Elect Directors (Bundled)(Global)	With ISS

M0215 - Declassify the Board of Directors(Global)	With ISS
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M0216 - Remove Age Restriction for Directors(Global)	With ISS
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M0217 - Establish/Alter Mandatory Retirement Policy for Directors(Global)	With ISS
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M0219 - Approve Remuneration of Directors and/or Committee Members(Global)	With ISS
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M0220 - Elect Director and Approve Director's Remuneration(Global)	With ISS
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M0221 - Elect Directors (Bundled) and Approve Their Remuneration(Global)	With ISS
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M0223 - Adopt/Amend Nomination Procedures for the Board(Global)	With ISS
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M0224 - Elect Board of Directors and Auditors (Bundled)(Global)	With ISS
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M0226 - Classify Board and Elect Directors (Bundled)(Global)	With ISS
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M0227 - Amend Articles Board-Related(Global)	With ISS
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M0228 - Elect Alternate/Deputy Directors(Global)

With ISS

M0229 - Authorize Board to Fill Vacancies(Global)

With ISS

M0231 - Adopt or Amend Board Powers/Procedures/Qualifications(Global)	With ISS
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M0232 - Change Range for Size of the Board(Global)	With ISS
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M0233 - Elect Company Clerk/Secretary(Global)	With ISS
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M0234 - Dismiss/Remove Director(s)/Auditor(s) (Contentious)(Global)	With ISS
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M0235 - Dismiss/Remove Director(s)/Auditor(s) (Non-contentious)(Global)	With ISS
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M0236 - Fix Board Terms for Directors(Global)	With ISS
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M0237 - In Case Cumulative Voting Is Adopted, Do You Wish to Equally Distribute Your Votes to All Nominees in the Slate? OR In Case Cumulative Voting Is Adopted, Do You Wish to Equally Distribute Your Votes for Each Supported Nominee?(Global)	With ISS
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M0238 - Approve the Spill Resolution(Global)	With ISS
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M0239 - Adopt Cumulative Voting for the Election of the Members of the Board of Directors at this Meeting(Global)	With ISS
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M0240 - Indicate X as Independent Board Member(Global)	With ISS
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M0241 - Approve Statutory Appointments(Global)	With ISS
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**M0242 - Appoint Firm to Evaluate Performance of Directors
and Fix the Firm's Fees (Global)**

With ISS

M0243 - Approve Criteria for Measurement of Performance of the Board of Directors [and Sub-Committees](Global)	With ISS
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M0244 - Approve Director Performance Evaluation Report (Global)	With ISS
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M0247 - As a Preferred Shareholder, Would You Like to Request a Separate Minority Election of a Member of the Fiscal Council, Under the Terms of Article 161 of the Brazilian Corporate Law?(Global)	With ISS
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M0248 - As an Ordinary Shareholder, Would You Like to Request a Separate Minority Election of a Member of the Fiscal Council, Under the Terms of Article 161 of the Brazilian Corporate Law?(Global)	With ISS
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M0249 - Elect Representative of Employee Shareholders to the Board(Global)	With ISS
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M0250 - Elect Supervisory Board Member(Global)	With ISS
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M0254 - Allow Board to Appoint Additional Directors Between Annual Meetings(Global)	With ISS
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M0255 - Amend Quorum Requirements(Global)	With ISS
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M0257 - Elect Board Representative for Holders of Savings Shares and Fix His/Her Remuneration(Global)	With ISS
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**M0259 - Elect Members and Deputy Members of Corporate
Assembly and/or Committee of Representatives(Global)**

With ISS

M0260 - Approve Discharge of Management Board (Bundled)(Global)	With ISS
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M0261 - Approve Discharge of Supervisory Board (Bundled) (Global)	With ISS
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M0262 - Approve Discharge of Management and Supervisory Board (Bundled) (Global)	With ISS
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M0263 - Approve Discharge of Auditors(Global)	With ISS
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M0264 - Approve Discharge of Board and President (Bundled) (Global)	With ISS
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M0265 - Approve Discharge of Directors and Auditors (Bundled) (Global)	With ISS
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M0266 - Announce Vacancies on the Board (Global)	With ISS
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M0267 - Company Specific--Board-Related(Global)	With ISS
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M0268 - Allow Directors to Engage in Commercial Transactions with the Company and/or Be Involved with Other Companies(Global)	With ISS
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M0269 - Discussion of Supervisory Board Profile(Global)	With ISS
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M0270 - Approve Discharge -- Other (Bundled) (Global)	With ISS
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M0271 - Elect Board Chairman/Vice-Chairman(Global)

With ISS

M0272 - Indicate Personal Interest in Proposed Agenda Item(Global)	With ISS
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M0273 - Authorize Board Chairman to Serve as CEO(Global)	With ISS
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M0275 - Elect Supervisory Board Members (Bundled)(Global)	With ISS
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M0276 - Elect Director (Cumulative Voting or More Nominees Than Board Seats) (Global)	With ISS
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M0277 - Deliberations on Possible Legal Action Against Directors/(Internal) Auditors(Global)	With ISS
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M0278 - Approve Dispute Settlement with (Former) Director(s)/(Internal) Auditors(Global)	With ISS
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M0279 - Approve Commitment of Directors, Supervisors, Senior Managers and/or Controlling Shareholders in Connection with the Company's Business(Global)	With ISS
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M0280 - Appoint Internal Statutory Auditor(s) [and Approve Auditor's/Auditors' Remuneration](Global)	With ISS
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M0281 - Appoint Alternate Internal Statutory Auditor(s) [and Approve Auditor's/Auditors' Remuneration](Global)	With ISS
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M0282 - Appoint Internal Statutory Auditors (Bundled) [and	Approve
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M0283 - Do You Wish to Request Installation of a Fiscal Council, Under the Terms of Article 161 of the Brazilian Corporate Law?(Global)

With ISS

M0284 - In Case One of the Nominees Leaves the Fiscal Council Slate Due to a Separate Minority Election, as Allowed Under Articles 161 and 240 of the Brazilian Corporate Law, May Your Votes Still Be Counted for the Proposed Slate?(Global)	With ISS
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M0285 - In Case There is Any Change to the Board Slate Composition, May Your Votes Still be Counted for the Proposed Slate?(Global)	With ISS
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M0286 - As an Ordinary Shareholder, Would You like to Request a Separate Minority Election of a Member of the Board of Directors, Under the Terms of Article 141 of the Brazilian Corporate Law?(Global)	With ISS
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M0287 - As a Preferred Shareholder, Would You like to Request a Separate Minority Election of a Member of the Board of Directors, Under the Terms of Article 141 of the Brazilian Corporate Law?(Global)	With ISS
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M0288 - In Case Neither Class of Shares Reaches the Minimum Quorum Required by the Brazilian Corporate Law to Elect a Board Representative in Separate Elections, Would You Like to Use Your Votes to Elect the Candidate with More Votes to Represent Both Classes?(Global)	With ISS
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M0289 - Ratify Changes in the Composition of the Board(Global)	With ISS
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M0290 - Approve/Amend Regulations on Board of Directors(Global)	With ISS
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**M0291 - Approve/Amend Regulations on Management
(Global)**

With ISS

M0292 - Provide Proxy Access Right(Global)	With ISS
M0293 - Install and/or Fix Size of Fiscal Council(Global)	With ISS
M0294 - Approve/Amend Board Committee Policy/Charter/Regulations(Global)	With ISS
M0295 - Amend Articles of Association Regarding Party Committee(Global)	With ISS
M0296 - Elect Subsidiary Director(Global)	With ISS
M0297 - Elect Directors (Bundled Management Slate)(Global)	With ISS
M0298 - Approve Executive Appointment(Global)	With ISS
M0299 - Elect Director (Management)(Global)	With ISS
M0301 - Authorize a New Class of Common Stock(Global)	With ISS
M0302 - Authorize New Class of Preferred Stock(Global)	With ISS
M0303 - Increase Authorized Stock and Issue Equity or Equity-linked Securities with or without Preemptive Rights (Global)	With ISS
M0304 - Increase Authorized Common Stock(Global)	With ISS
M0305 - Increase Authorized Preferred Stock(Global)	With ISS

M0306 - Increase Authorized Preferred and Common Stock(Global)	With ISS
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M0307 - Approve Stock Split(Global)	With ISS
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M0308 - Approve Reverse Stock Split(Global)	With ISS
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M0310 - Going Dark Transaction (Global)	With ISS
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M0311 - Approve Capital Raising (Global)	With ISS
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M0312 - Approve/Amend Conversion of Securities(Global)	With ISS
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M0313 - Approve Issuance of Warrants/Convertible Debentures(Global)	With ISS
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M0314 - Eliminate Preemptive Rights(Global)	With ISS
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M0315 - Eliminate/Adjust Par Value of Common Stock(Global)	With ISS
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M0316 - Amend Votes Per Share of Existing Stock(Global)	With ISS
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M0317 - Approve Tender Offer (Global)	With ISS
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M0318 - Authorize Share Repurchase Program(Global)	With ISS
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M0319 - Authorize Board to Set Terms of Preferred(Global)	With ISS
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M0320 - Eliminate Class of Preferred Stock(Global)	With ISS
M0321 - Eliminate Class of Common Stock(Global)	With ISS
M0323 - Approve Issuance of Shares for a Private Placement(Global)	With ISS
M0324 - Approve Shares Issued for a Private Placement to a Director or Executive(Global)	With ISS
M0326 - Authorize Capitalization of Reserves for Bonus Issue or Increase in Par Value(Global)	With ISS
M0329 - Authorize Issuance of Equity or Equity-Linked Securities with Preemptive Rights(Global)	With ISS
M0330 - Company Specific - Equity Related(Global)	With ISS
M0331 - Approve Issuance of Equity or Equity-Linked Securities without Preemptive Rights(Global)	With ISS
M0332 - Increase Authorized Common Stock and Authorize New Class of Preferred Stock(Global)	With ISS
M0333 - Approve Cancellation of Capital Authorization (Global)	With ISS

**M0334 - Increase Authorized Common Stock and Authorize
New Class of Common Stock(Global)**

With ISS

M0335 - Adopt/Amend Dividend Reinvestment Plan(Global)	With ISS
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M0337 - Authorize Capital Increase of up to 10 Percent of Issued Capital for Future Acquisitions(Global)	With ISS
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M0339 - Reduce Authorized Common and/or Preferred Stock(Global)	With ISS
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M0343 - Approve/Amend Securities Transfer Restrictions(Global)	With ISS
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M0344 - Consent to Amended Bond Indenture(Global)	With ISS
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M0346 - Authorize Share Repurchase Program and Reissuance of Repurchased Shares(Global)	With ISS
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M0347 - Authorize Share Repurchase Program and Cancellation of Repurchased Shares(Global)	With ISS
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M0348 - Authorize Directed Share Repurchase Program (Global)	With ISS
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M0349 - Authorize Company Subsidiary to Purchase Shares in Parent(Global)	With ISS
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M0351 - Approve Unlimited Capital Authorization(Global)	With ISS
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**M0352 - Convert Multiple Voting Shares to Common
Shares(Global)**

With ISS

M0353 - Ratify Past Issuance of Shares(Global)

With ISS

M0356 - Authorize Issuance of Investment Certificates(Global)	With ISS
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M0357 - Authorize Issuance of Warrants/Bonds with Warrants Attached/Convertible Bonds with Preemptive Rights (Global)	With ISS
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M0358 - Authorize Issuance of Warrants/Bonds with Warrants Attached/Convertible Bonds without Preemptive Rights(Global)	With ISS
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M0365 - Authorize Issuance of Equity Upon Conversion of a Subsidiary's Equity-Linked Securities(Global)	With ISS
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M0366 - Authorize Capital Increase for Future Share Exchange Offers(Global)	With ISS
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M0367 - Set Global Limit for Capital Increase to Result From All Issuance Requests(Global)	With ISS
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M0370 - Authorize Issuance of Bonds/Debentures(Global)	With ISS
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M0372 - Approve Bond Repurchase(Global)	With ISS
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M0373 - Authorize Reissuance of Repurchased Shares(Global)	With ISS
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M0374 - Approve Reduction in Share Capital(Global)**With ISS**

**M0375 - Approve Reduction/Cancellation of Share Premium
Account(Global)****With ISS**

M0377 - Amend Articles/Charter to Reflect Changes in Capital(Global)	With ISS
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M0378 - Amend Articles/Charter Equity-Related(Global)	With ISS
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M0379 - Approve Issuance of Equity or Equity-Linked Securities with or without Preemptive Rights(Global)	With ISS
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M0380 - Approve Increase in Borrowing Powers(Global)	With ISS
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M0381 - Approve Increase in Limit on Foreign Shareholdings(Global)	With ISS
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M0382 - Approve Issuance of Securities Convertible into Debt(Global)	With ISS
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M0383 - Authorize Board to Set Issue Price for 10 Percent of Issued Capital Pursuant to Issue Authority without Preemptive Rights(Global)	With ISS
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M0384 - Authorize Board to Increase Capital in the Event of Demand Exceeding Amounts Submitted to Shareholder Vote Above(Global)	With ISS
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M0389 - Authorize Use of Financial Derivatives (Global)	With ISS
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M0390 - Approve Use of Proceeds from Fund Raising Activities (Global)	With ISS
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M0391 - Approve Change-of-Control Clause (Global)

With ISS

M0393 - Authorize Issuance of Preferred Stock with Preemptive Rights(Global)	With ISS
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M0394 - Approve Issuance of Preferred Stock without Preemptive Rights(Global)	With ISS
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M0395 - Authorize Repurchase of Debt Instruments and Reissuance of Repurchased Debt Instruments(Global)	With ISS
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M0401 - Change Jurisdiction of Incorporation [](Global)	With ISS
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M0404 - Approve Reorganization/Restructuring Plan(Global)	With ISS
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M0405 - Approve Merger Agreement(Global)	With ISS
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M0406 - Approve Scheme of Arrangement (Global)	With ISS
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M0410 - Approve Acquisition OR Issue Shares in Connection with Acquisition(Global)	With ISS
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M0412 - Approve Recapitalization Plan(Global)	With ISS
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M0413 - Amend Articles/Bylaws/Charter -- Organization-Related(Global)	With ISS
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M0414 - Company Specific Organization Related(Global)	With ISS
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M0415 - Approve Sale of Company Assets(Global)	With ISS
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**M0416 - Approve Large-Scale Transaction with Right of
Withdrawal(Global)**

With ISS

M0417 - Change of Corporate Form (Global)	With ISS
M0418 - Approve Formation of Holding Company(Global)	With ISS
M0419 - Acquire Certain Assets of Another Company(Global)	With ISS
M0422 - Approve Squeeze-Out of Minority Shareholders by the Majority Shareholder(Global)	With ISS
M0430 - Approve/Amend Sub advisory Agreement(Global)	With ISS
M0432 - Approve Conversion to Series of Delaware Business Trust(Global)	With ISS
M0433 - Approve Conversion from Closed-End to Open-End Fund(Global)	With ISS
M0434 - Approve Merger of Funds(Global)	With ISS
M0435 - Approve Distribution Agreement(Global)	With ISS
M0449 - Approve Request for Bankruptcy Protection(Global)	With ISS
M0451 - Approve Merger by Absorption(Global)	With ISS
M0452 - Approve Joint Venture Agreement(Global)	With ISS

M0453 - Approve Plan of Liquidation(Global)	With ISS
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M0454 - Approve Spin-Off Agreement(Global)	With ISS
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M0455 - Approve Public Offering of Shares in Subsidiary(Global)	With ISS
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M0456 - Approve Exchange of Debt for Equity(Global)	With ISS
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M0457 - Waive Requirement for Mandatory Offer to All Shareholders(Global)	With ISS
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M0458 - Approve Accounting Treatment of Merger, Absorption, or Similar Transaction(Global)	With ISS
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M0459 - Approve Affiliation Agreements with Subsidiaries(Global)	With ISS
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M0460 - Approve Transaction with a Related Party(Global)	With ISS
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M0461 - Amend Articles to: (Japan)(Global)	With ISS
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M0462 - Approve Pledging of Assets for Debt(Global)	With ISS
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M0463 - Approve Investment in Another Company(Global)	With ISS
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M0464 - Approve Loan Agreement(Global)	With ISS
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**M0465 - Black Economic
Empowerment(BEE)Transactions(South Africa)(Global)**

With ISS

M0466 - Approve/Amend Loan Guarantee to Subsidiary(Global)	With ISS
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M0467 - Approve/Amend Investment or Operation Plan(Global)	With ISS
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M0468 - Approve/Amend Investment in Project(Global)	With ISS
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M0469 - Investment in Financial Products(Global)	With ISS
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M0470 - Miscellaneous Mutual Fund - Company-Specific(Global)	With ISS
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M0471 - Approve Amendments to Lending Procedures and Caps(Global)	With ISS
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M0501 - Approve Executive Share Option Plan(Global)	With ISS
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M0503 - Amend Executive Share Option Plan(Global)	With ISS
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M0507 - Approve Restricted Stock Plan(Global)	With ISS
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M0509 - Amend Restricted Stock Plan(Global)	With ISS
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M0510 - Approve Qualified Employee Stock Purchase Plan(Global)	With ISS
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**M0512 - Amend Qualified Employee Stock Purchase
Plan(Global)**

With ISS

M0514 - Approve Non-Qualified Employee Stock Purchase Plan(Global)	With ISS
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M0516 - Amend Non-Qualified Employee Stock Purchase Plan(Global)	With ISS
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M0518 - Amend Share Matching Plan(Global)	With ISS
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M0519 - Approve Bonus Matching Plan(Global)	With ISS
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M0520 - Approve/Amend Issuance of Warrants Reserved for Founders(Global)	With ISS
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M0522 - Approve Omnibus Stock Plan(Global)	With ISS
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M0524 - Amend Omnibus Stock Plan(Global)	With ISS
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M0525 - Approve Non-Employee Director Stock Option Plan(Global)	With ISS
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M0526 - Amend Non-Employee Director Stock Option Plan(Global)	With ISS
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M0528 - Approve Share Appreciation Rights/Approve Phantom Option Plan(Global)	With ISS
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M0530 - Amend Share Appreciation Rights/Amend Phantom Option Plan(Global)	With ISS
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**M0531 - Approve Equity Compensation Plan (Italy)
(INACTIVE)(Global)**

With ISS

M0532 - Amend Equity Compensation Plan (Italy) (INACTIVE)(Global)	With ISS
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M0535 - Approve/Amend Executive Incentive Bonus Plan(Global)	With ISS
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M0536 - Approve/Re-Approve Performance Metrics for Qualification under the Provisions of Section 162(m)(Global)	With ISS
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M0537 - Approve/Amend Retirement Plan(Global)	With ISS
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M0538 - Approve/Amend Deferred Share Bonus Plan (Global)	With ISS
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M0539 - Approve/Amend Non-Employee Director Deferred Share Unit Plan(Global)	With ISS
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M0541 - Approve Stock/Cash Award to Executive(Global)	With ISS
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M0544 - Approve Equity Plan Financing(Global)	With ISS
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M0545 - Approve Alternative Equity Plan Financing(Global)	With ISS
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M0546 - Approve/Amend Executive/Director Loans(Global)	With ISS
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M0547 - Company-Specific Compensation-Related(Global)	With ISS
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M0548 - Approve Repricing of Options(Global)

With ISS

M0549 - Approve Remuneration of Executive Directors and/or Non-Executive Directors(Global)	With ISS
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M0550 - Advisory Vote to Ratify Named Executive Officers' Compensation(Global)	With ISS
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M0551 - Approve/Amend All Employee Option Schemes(Global)	With ISS
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M0552 - Advisory Vote on Say on Pay Frequency(Global)	With ISS
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M0553 - Approve/Amend All Employee Share Schemes (Global)	With ISS
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M0554 - Approve Outside Director Stock Awards/Options in Lieu of Cash(Global)	With ISS
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M0555 - Approve Stock Option Plan Grants(Global)	With ISS
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M0556 - Approve/Amend Stock-for-Salary/Bonus Plan(Global)	With ISS
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M0558 - Approve/Amend Bundled Remuneration Plans(Global)	With ISS
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M0560 - Approve Stock Option Plan for Directors and Statutory Auditors(Global)	With ISS
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M0563 - Approve Compensation for Employees (Global)**With ISS**

M0564 - Approve/Amend Employment Agreements(Global)**With ISS**

M0565 - Approve or Amend Severance Agreements/Change-in-Control Agreements (Global)	With ISS
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M0567 - Approve/Amend Employee Share Ownership Trust(Global)	With ISS
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M0568 - Approve/Amend Profit Sharing Plan(Global)	With ISS
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M0569 - Grant Equity Award to Third Party (Global)	With ISS
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M0570 - Approve Remuneration Policy(Global)	With ISS
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M0571 - Fix Maximum Variable Compensation Ratio(Global)	With ISS
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M0572 - Approve Supervisory Board Remuneration Policy(Global)	With ISS
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M0576 - Authorize Management Board Not to Disclose Individualized Remuneration of its Members(Global)	With ISS
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M0578 - Approve Annual Bonus Payment for Directors and Statutory Auditors(Global)	With ISS
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M0581 - Approve Special Payments to Continuing Directors in Connection with Abolition of Retirement Bonus System (Global)	With ISS
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M0582 - Approve Retirement Bonuses for Directors(Global)

With ISS

**M0583 - Approve Retirement Bonuses for Statutory
Auditors(Global)**

With ISS

M0584 - Approve Retirement Bonuses for Directors and Statutory Auditors(Global)	With ISS
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M0585 - Approve Special Bonus for Family of Deceased Director(Global)	With ISS
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M0586 - Approve Special Bonus for Family of Deceased Statutory Auditor(Global)	With ISS
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M0587 - Approve Special Bonuses for Families of Deceased Directors and Statutory Auditors(Global)	With ISS
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M0588 - Approve Increase in Aggregate Compensation Ceiling for Directors(Global)	With ISS
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M0589 - Approve Increase in Aggregate Compensation Ceiling for Statutory Auditors(Global)	With ISS
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M0590 - Approve Increase in Aggregate Compensation Ceiling for Directors and Statutory Auditors(Global)	With ISS
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M0591 - Approve or Amend Option Plan for Overseas Employees(Global)	With ISS
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M0592 - Amend Terms of Outstanding Options(Global)	With ISS
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M0593 - Approve Share Plan Grant(Global)**With ISS**

**M0595 - Amend Articles/Charter Compensation-
Related(Global)****With ISS**

M0596 - Approve Non-Employee Director Restricted Stock Plan(Global)	With ISS
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M0597 - Amend Non-Employee Director Restricted Stock Plan(Global)	With ISS
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M0598 - Approve Non-Employee Director Omnibus Stock Plan(Global)	With ISS
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M0599 - Amend Non-Employee Director Omnibus Stock Plan(Global)	With ISS
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M0601 - Amend Articles/Bylaws/Charter to Include Antitakeover Provision(s)(Global)	With ISS
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M0602 - Amend Articles/Bylaws/Charter to Remove Antitakeover Provision(s)(Global)	With ISS
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M0603 - Eliminate/Restrict Right to Act by Written Consent(Global)	With ISS
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M0604 - Provide Directors May Only Be Removed for Cause(Global)	With ISS
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M0605 - Adopt or Increase Supermajority Vote Requirement for Amendments(Global)	With ISS
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**M0606 - Adopt or Increase Supermajority Vote Requirement
for Mergers(Global)**

With ISS

**M0607 - Adopt or Increase Supermajority Vote Requirement
for Removal of Directors(Global)**

With ISS

M0608 - Reduce Supermajority Vote Requirement(Global)	With ISS
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M0609 - Adopt, Renew or Amend Shareholder Rights Plan (Poison Pill)(Global)	With ISS
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M0610 - Approve the Destruction of Proxies(Global)	With ISS
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M0611 - Approve Control Share Acquisition(Global)	With ISS
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M0612 - Opt Out of State's Control Share Acquisition Law(Global)	With ISS
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M0613 - Adopt Fair Price Provision(Global)	With ISS
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M0614 - Rescind Fair Price Provision(Global)	With ISS
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M0617 - Adjourn Meeting(Global)	With ISS
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M0618 - Eliminate/Restrict Right to Call a Special Meeting(Global)	With ISS
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M0621 - Require Advance Notice for Shareholder Proposals/Nominations(Global)	With ISS
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M0622 - Consider Non-Financial Effects of Mergers(Global)	With ISS
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M0623 - Authorize the Company to Call EGM with Two Weeks Notice (Global)	With ISS
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M0627 - Permit Board to Amend Bylaws Without Shareholder Consent(Global)	With ISS
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M0629 - Waive Control Share Acquisition Provision(Global)	With ISS
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M0631 - Grant Authority to Board to Implement Antitakeover Measures During a Takeover (Global)	With ISS
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M0632 - Redeem Shareholder Rights Plan (Poison Pill)(Global)	With ISS
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M0649 - Remove Double-Voting Rights for Long-Term Registered Shareholders(Global)	With ISS
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M0650 - Adopt Double Voting Rights for Long-Term Registered Shareholders(Global)	With ISS
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M0652 - Renew Partial Takeover Provision(Global)	With ISS
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M0653 - Authorize Board to Issue Shares in the Event of a Public Tender Offer or Share Exchange Offer(Global)	With ISS
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M0654 - Authorize Board to Repurchase Shares in the Event of a Public Tender Offer or Share Exchange Offer(Global)	With ISS
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M0655 - Allow Board to Use All Outstanding Capital Authorizations in the Event of a Public Tender Offer or Share Exchange Offer(Global)	With ISS
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**M0658 - Approve/Amend Stock Ownership
Limitations(Global)**

With ISS

M0659 - Approve Modification in Share Ownership Disclosure Threshold(Global)	With ISS
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M0660 - Amend Articles/Charter Governance-Related(Global)	With ISS
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M0661 - Company-Specific--Organization-Related(Global)	With ISS
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M0700 - Approve/Amend Corporate Social Responsibility Charter/Policy(Global)	With ISS
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M0701 - Accept/Approve Corporate Social Responsibility Report(Global)	With ISS
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M0702 - Appoint Corporate Governance Compliance Auditors for Fiscal Year 20XX / Appoint Corporate Governance Compliance Auditors for Fiscal Year 20XX and Authorize Board to Fix Their remuneration(Global)	With ISS
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M0703 - Approve Cost Auditors and Authorize Board to Fix Their Remuneration(Global)	With ISS
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M0710 - Management Climate-Related Proposal(Global)	With ISS
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M0852 - Approve Allocation of Income and Class Share Dividends(Global)	With ISS
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M0977 - Elect Members of Audit Committee (Bundled) (INACTIVE)(Global)	With ISS
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**M0978 - Elect Members of Remuneration Committee
(Bundled) (INACTIVE)(Global)**

With ISS

M0979 - Elect Members of Nominating Committee (Bundled) (INACTIVE)(Global)	With ISS
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M0980 - Elect Members of X Committee (Bundled) (INACTIVE)(Global)	With ISS
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M2076 - Elect Members of Nominating Committee (Bundled)(Global)	With ISS
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M2077 - Elect Members of Audit Committee (Bundled)(Global)	With ISS
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M2078 - Elect Members of Remuneration Committee (Bundled)(Global)	With ISS
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M2079 - Elect Members of X Committee (Bundled)(Global)	With ISS
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S0101 - Rotate Annual Meeting Location(Global)	With ISS
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S0102 - Change Date/Time of Annual Meeting(Global)	With ISS
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S0104 - Accept Financial Statements and Statutory Reports.(Global)	With ISS
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S0105 - Limit Auditor from Providing Non-Audit Services(Global)	With ISS
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S0107 - Require Independent Board Chairman(Global)

With ISS

**S0108 - Liquidate Company Assets and Distribute
Proceeds(Global)**

With ISS

S0109 - Country-by-Country Tax Reporting(Global)	With ISS
S0110 - Establish Shareholder Advisory Committee(Global)	With ISS
S0115 - Company-Specific -- Miscellaneous(Global)	With ISS
S0118 - Convert Closed-End Fund to Open-End Fund(Global)	With ISS
S0119 - Reimburse Proxy Contest Expenses (Global)	With ISS
S0123 - Amend Meeting Procedures(Global)	With ISS
S0124 - Amend Ordinary Business Items(Global)	With ISS
S0125 - Amend Articles/Bylaws/Charter -- Routine (Global)	With ISS
S0126 - Amend Articles/Bylaws/Charter -- Non-Routine (Global)	With ISS
S0127 - Restore/Strengthen Shareholder Authority to Vote on Income Allocation(Global)	With ISS
S0152 - Approve Allocation of Income/Distribution Policy (Global)	With ISS
S0153 - Approve Alternative Income Allocation/Distribution Policy(Global)	With ISS

S0154 - Approve Additional Income Allocation/Distribution(Global)	With ISS
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S0200 - Elect a Shareholder-Nominee to the Supervisory Board (Global)	With ISS
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S0201 - Declassify the Board of Directors(Global)	With ISS
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S0202 - Establish Term Limits for Directors(Global)	With ISS
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S0203 - Establish a Nominating Committee(Global)	With ISS
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S0204 - Establish a Compensation Committee(Global)	With ISS
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S0205 - Establish Other Governance Board Committee(Global)	With ISS
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S0207 - Restore or Provide for Cumulative Voting(Global)	With ISS
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S0209 - Establish Director Stock Ownership Requirement(Global)	With ISS
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S0211 - Establish Mandatory Retirement Age for Directors(Global)	With ISS
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S0212 - Require a Majority Vote for the Election of Directors(Global)	With ISS
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**S0213 - Adopt Retention Ratio for
Executives/Directors(Global)**

With ISS

S0214 - Removal of Existing Board Directors(Global)	With ISS
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S0215 - Require Majority of Independent Directors on Board(Global)	With ISS
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S0216 - Deliberations on Possible Legal Action Against Directors/(Internal) Auditors (Global)	With ISS
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S0219 - Limit Composition of Committee(s) to Independent Directors(Global)	With ISS
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S0220 - Require Director Nominee Qualifications (Excluding Environmental & Social)(Global)	With ISS
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S0221 - Adopt Proxy Access Right(Global)	With ISS
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S0222 - Company-Specific Board-Related(Global)	With ISS
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S0223 - Require Directors Fees to be Paid in Stock(Global)	With ISS
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S0225 - Change Size of Board of Directors(Global)	With ISS
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S0226 - Amend Proxy Access Right(Global)	With ISS
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S0227 - Board Diversity (Global)	With ISS
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S0230 - Require More Director Nominations Than Open Seats(Global)	With ISS
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S0232 - Amend Articles Board-Related (Global)

With ISS

S0233 - Amend Articles/Bylaws/Charter - Filling Vacancies(Global)	With ISS
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S0234 - Amend Articles/Bylaws/Charter - Removal of Directors(Global)	With ISS
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S0235 - Amend Articles/Bylaws/Charter - Call Special Meetings(Global)	With ISS
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S0236 - Amend Vote Requirements to Amend Articles/Bylaws/Charter(Global)	With ISS
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S0237 - Amend Director/Officer Indemnification, Liability or Exculpation Provisions (Global)	With ISS
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S0250 - Elect a Shareholder-Nominee to the Board (Proxy Access Nominee)(Global)	With ISS
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S0251 - Elect Director Nominated by Preferred Shareholders(Global)	With ISS
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S0252 - Elect Alternate Director Nominated by Preferred Shareholders(Global)	With ISS
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S0253 - Elect Minority Representative under Majority Board Election(Global)	With ISS
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S0255 - Elect a Shareholder-Nominee to the Board (Non-Proxy-Access Nominee)(Global)

With ISS

S0256 - In Case of a Minority Separate Election, Would You Like to Cast Votes to the Minority Board Nominee Who

With ISS

Individually Obtains the Largest Number of Votes?(Global)

S0257 - In Case of a Minority Separate Election, Would You Like to Cast Votes to the Minority Fiscal Council Nominee Who Individually Obtains the Largest Number of Votes?(Global)	With ISS
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S0268 - Allow Directors to Engage in Commercial Transactions with the Company and/or Be Involved with Other Companies(Global)	With ISS
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S0275 - Elect Supervisory Board Members (Bundled) (Global)	With ISS
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S0276 - Elect Director (Cumulative Voting or More Nominees Than Board Seats) (Global)	With ISS
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S0281 - Appoint Alternate Internal Statutory Auditor(s) [and Approve Auditor's/Auditors' Remuneration] (Global)	With ISS
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S0282 - Appoint Internal Statutory Auditor(s) Nominated by Preferred Shareholders [and Approve Auditor's/Auditors' Remuneration](Global)	With ISS
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S0283 - Appoint Alternate Internal Statutory Auditor(s) Nominated by Preferred Shareholders [and Approve Auditor's/Auditors' Remuneration](Global)	With ISS
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S0284 - Appoint Chairman of Internal Statutory Auditor(s) [and Approve His/Her Remuneration](Global)	With ISS
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**S0285 - Elect Minority Representative under Majority Fiscal
Council Election(Global)**

With ISS

S0287 - Dismiss/Remove Statutory Auditor(s)(Global)	With ISS
S0297 - Elect Directors (Bundled Dissident Slate)(Global)	With ISS
S0298 - Approve Executive Appointment (Global)	With ISS
S0299 - Elect Director (Dissident)(Global)	With ISS
S0302 - Submit Shareholder Rights Plan (Poison Pill) to Shareholder Vote(Global)	With ISS
S0304 - Provide for Confidential Voting (Global)	With ISS
S0308 - Proxy Voting Disclosure(Global)	With ISS
S0311 - Reduce Supermajority Vote Requirement(Global)	With ISS
S0315 - Initiate Share Repurchase Program(Global)	With ISS
S0316 - Approve Recapitalization Plan for all Stock to Have One-vote per Share(Global)	With ISS
S0318 - Eliminate or Restrict Severance Agreements (Change-in-Control)(Global)	With ISS
S0319 - Reincorporate in Another State [](Global)	With ISS
S0321 - Submit Severance Agreement (Change-in-Control) to Shareholder Vote(Global)	With ISS

S0326 - Amend Articles/Bylaws/Charter to Remove Antitakeover Provisions(Global)	With ISS
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S0329 - Eliminate Discretionary Voting of Unmarked Proxies(Global)	With ISS
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S0330 - Eliminate Cumulative Voting(Global)	With ISS
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S0332 - Approve/Amend Terms of Poison Pill(Global)	With ISS
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S0352 - Company-Specific--Governance-Related(Global)	With ISS
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S0353 - Miscellaneous -- Equity Related(Global)	With ISS
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S0370 - Authorize Issuance of Bonds/Debentures(Global)	With ISS
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S0378 - Amend Articles/Charter Equity-Related (Global)	With ISS
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S0411 - MacBride Principles(Global)	With ISS
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S0414 - Improve Human Rights Standards or Policies (Global)	With ISS
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S0420 - Burma - Related (INACTIVE)(Global)	With ISS
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S0421 - Plant Closures and Outsourcing (Global)	With ISS
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S0423 - Operations in Hgh Risk Countries (Global)	With ISS
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S0427 - Data Security, Privacy, and Internet Issues(Global)	With ISS
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S0500 - Stock Retention/Holding Period (Global)	With ISS
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S0501 - Limit/Prohibit Executive Stock-Based Awards(Global)	With ISS
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S0503 - Increase Disclosure of Executive Compensation(Global)	With ISS
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S0504 - Limit Executive Compensation(Global)	With ISS
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S0506 - Submit SERP to Shareholder Vote (Global)	With ISS
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S0507 - Report on Pay Disparity(Global)	With ISS
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S0510 - Link Executive Pay to Social Criteria (Global)	With ISS
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S0511 - Company-Specific--Compensation-Related(Global)	With ISS
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S0512 - Performance-Based and/or Time-Based Equity Awards(Global)	With ISS
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S0513 - Put Repricing of Stock Options to Shareholder Vote(Global)	With ISS
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S0515 - Non-Employee Director Compensation(Global)	With ISS
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S0516 - Clawback of Incentive Payments(Global)	With ISS
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S0517 - Advisory Vote to Ratify Named Executive Officers' Compensation(Global)	With ISS
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S0519 - Establish SERP Policy(Global)	With ISS
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S0520 - Pay for Superior Performance(Global)	With ISS
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S0521 - Disclose Information on Compensation Consultant(Global)	With ISS
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S0522 - Adopt Policy on 10b5-1 Trading Plans(Global)	With ISS
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S0523 - Share Buyback Holding Period(Global)	With ISS
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S0524 - Adopt Anti Gross-up Policy (Global)	With ISS
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S0525 - Employment Contract (Global)	With ISS
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S0531 - Adjust Executive Compensation Metrics for Share Buybacks(Global)	With ISS
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S0532 - Use GAAP for Executive Compensation Metrics(Global)	With ISS
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S0602 - Fair Lending(Global)	With ISS
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**S0617 - Employ Financial Advisor to Explore Alternatives to
Maximize Value(Global)**

With ISS

S0618 - Seek Sale of Company/Assets(Global)	With ISS
S0703 - End Production of Tobacco Products(Global)	With ISS
S0704 - Prepare Tobacco-Related Report(Global)	With ISS
S0706 - Avoid Support of Abortion-Related Activities(Global)	With ISS
S0708 - Toxic Emissions(Global)	With ISS
S0709 - Phase Out Nuclear Facilities(Global)	With ISS
S0710 - Facility Safety (Global)	With ISS
S0725 - Weapons - Related(Global)	With ISS
S0727 - Review Foreign Military Sales(Global)	With ISS
S0729 - Review Drug Pricing or Distribution (Global)	With ISS
S0730 - Report on Environmental Policies(Global)	With ISS
S0731 - Community -Environment Impact (Global)	With ISS
S0732 - Sever Links with Tobacco Industry(Global)	With ISS

S0733 - Reduce Tobacco Harm to Health (Global)	With ISS
S0734 - Review Tobacco Marketing (Global)	With ISS
S0735 - Prepare Report on Health Care Reform(Global)	With ISS
S0736 - Genetically Modified Organisms (GMO)(Global)	With ISS
S0738 - Product Toxicity and Safety (Global)	With ISS
S0740 - Environmental - Related (Japan) (Global)	With ISS
S0741 - Operations in Protected Areas (Global)	With ISS
S0742 - Report on Climate Change (Global)	With ISS
S0743 - GHG Emissions(Global)	With ISS
S0745 - Climate Change Action(Global)	With ISS
S0777 - Report on Sustainability(Global)	With ISS
S0778 - Wood Procurement (Global)	With ISS
S0779 - Renewable Energy (Global)	With ISS

S0780 - Energy Efficiency (Global)	With ISS
S0781 - Recycling (Global)	With ISS
S0782 - Publish Two Degree Scenario Analysis(Global)	With ISS
S0805 - Disclose Prior Government Service (Global)	With ISS
S0806 - Charitable Contributions(Global)	With ISS
S0807 - Political Contributions Disclosure(Global)	With ISS
S0810 - Company-Specific -- Shareholder Miscellaneous(Global)	With ISS
S0811 - Adopt Sexual Orientation Anti-Bias Policy (Global)	With ISS
S0812 - Report on EEO(Global)	With ISS
S0816 - Holy Land Principles(Global)	With ISS
S0817 - Gender Pay Gap(Global)	With ISS
S0818 - Income Inequality(Global)	With ISS
S0890 - Animal Welfare(Global)	With ISS
S0891 - Animal Testing (Global)	With ISS

S0892 - Animal Slaughter Methods(Global)	With ISS
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S0911 - Miscellaneous -- Environmental & Social Counterproposal(Global)	With ISS
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S0912 - Adult Entertainment(Global)	With ISS
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S0999 - Miscellaneous Proposal -- Environmental & Social(Global)	With ISS
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Proxy Voting Guidelines - 2023

USA

M0201 - Elect Director(USA)**With Condition**

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to 1078 - Sustainability

AND

The board does not include at least one woman director after the election.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to 1078 - Sustainability

AND

The board will not include at least one minority director after the election.

M0208 - Fix Number of and Elect Directors (Bundled)(USA)**With Condition**

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to 1078 - Sustainability

AND

The board does not include at least one woman director after the election.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to 1078 - Sustainability

AND

The board will not include at least one minority director after the election.

M0226 - Classify Board and Elect Directors (Bundled)(USA)**With Condition**

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to 1078 - Sustainability

AND

The board does not include at least one woman director after the election.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to 1078 - Sustainability

AND

The board will not include at least one minority director after the election.

M0250 - Elect Supervisory Board Member(USA)**With Condition**

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to 1078 - Sustainability

AND

The board does not include at least one woman director after the election.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to 1078 - Sustainability

AND

The board will not include at least one minority director after the election.

M0299 - Elect Director (Management)(USA)**With Condition**

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to 1078 - Sustainability

AND

The board does not include at least one woman director after the election.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to 1078 - Sustainability

AND

The board will not include at least one minority director after the election.

S0227 - Board Diversity(USA)**With SUS****S0411 - MacBride Principles(USA)****With SUS****S0510 - Link Executive Pay to Social Criteria (USA)****With SUS****S0731 - Community- Environmental Impact (USA)****With SUS**

S0777 - Report on Sustainability (USA)	With SUS
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S0811 - Adopt Sexual Orientation Anti-bias Policy (USA)	With SUS
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S0812 - Report on EEO(USA)	With SUS
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Proxy Voting Guidelines - 2023

Japan

M0201 - Elect Director(Japan)**With Condition****M0208 - Fix Number of and Elect Directors (Bundled)(Japan)****With Condition**

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0214 - Elect Directors (Bundled)(Japan)**With Condition**

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0220 - Elect Director and Approve Director's Remuneration(Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0221 - Elect Directors (Bundled) and Approve Their Remuneration(Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its

net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0224 - Elect Board of Directors and Auditors (Bundled)(Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0226 - Classify Board and Elect Directors (Bundled)(Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0247 - As a Preferred Shareholder, Would You Like to Request a Separate Minority Election of a Member of the Fiscal Council, Under the Terms of Article 161 of the Brazilian Corporate Law?(Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15% of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0248 - As an Ordinary Shareholder, Would You Like to Request a Separate Minority Election of a Member of the Fiscal Council, Under the Terms of Article 161 of the Brazilian Corporate Law?(Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1% independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15% of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0249 - Elect Representative of Employee Shareholders to the Board(Japan)**With Condition**

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0250 - Elect Supervisory Board Member(Japan)**With Condition**

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0259 - Elect Members and Deputy Members of Corporate Assembly and/or Committee of Representatives(Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0275 - Elect Supervisory Board Members (Bundled)(Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15% of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0276 - Elect Director (Cumulative Voting or More Nominees Than Board Seats) (Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1% independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15% of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0297 - Elect Directors (Bundled Management Slate)(Japan)**With Condition**

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0299 - Elect Director (Management)(Japan)**With Condition**

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1 - ISS VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

Principal Global Investors -B

Proxy Voting Guidelines

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Global

M0001 - Share Re-registration Consent(Global)	With SUS
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M0010 - Bondholder ProposalXXX(Global)	With SUS
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M0020 - Preferred Proposal(Global)	With SUS
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M0030 - Written Consent(Global)	With SUS
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M0040 - Private Company(Global)	With SUS
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M0050 - Limited Partnership/Limited Liability Corporation(Global)	With SUS
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M0060 - The Undersigned Hereby Certifies that the Shares Represented by this Proxy are Owned and Controlled by a @ Citizen(Global)	With SUS
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M0070 - If you are an Interest Holder as defined in Section 1 of the Securities Law, 1968, vote FOR. Otherwise, vote against.(Global)	With SUS
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M0071 - If you are a Senior Officer as defined in Section 37(D) of the Securities Law, 1968, vote FOR. Otherwise, vote against.(Global)	With SUS
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M0072 - If you are an Institutional Investor as defined in Regulation 1 of the Supervision Financial Services Regulations 2009 or a Manager of a Joint Investment Trust Fund as defined in the Joint Investment Trust Law, 1994, vote FOR. Otherwise, vote against.(Global)	With SUS
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M0073 - If you do not fall under any of the categories mentioned under items A2a through A2c, vote FOR. Otherwise, vote against.(Global)

With SUS

M0074 - If you are X as defined in X, vote FOR. Otherwise, vote against.(Global)	With SUS
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M0075 - Indicate That You Do Not Have Personal Interest in Proposed Agenda Item(Global)	With SUS
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M0101 - Ratify Auditors(Global)	With SUS
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M0102 - Change Date/Location of Annual Meeting(Global)	With SUS
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M0103 - Appoint Appraiser/Special Auditor/Liquidator(Global)	With SUS
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M0104 - Accept Consolidated Financial Statements and Statutory Reports(Global)	With SUS
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M0105 - Accept Financial Statements and Statutory Reports(Global)	With SUS
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M0106 - Amend Articles/Bylaws/Charter -- Routine (Global)	With SUS
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M0107 - Approve Dividends(Global)	With SUS
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M0108 - Approve Special/Interim Dividends(Global)	With SUS
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M0109 - Authorize Board to Fix Remuneration of External Auditor(s)(Global)	With SUS
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M0110 - Designate X as Independent Proxy(Global)	With SUS
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M0111 - Change Company Name(Global)	With SUS
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M0112 - Approve Company's Membership in an Association/Organization (Global)	With SUS
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M0113 - Approve Investment Advisory Agreement(Global)	With SUS
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M0114 - Amend Investment Advisory Agreement(Global)	With SUS
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M0115 - Allow Electronic Distribution of Company Communications(Global)	With SUS
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M0116 - Authorize Filing of Required Documents/Other Formalities(Global)	With SUS
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M0117 - Designate Inspector or Shareholder Representative(s) of Minutes of Meeting and/or Vote Tabulation(Global)	With SUS
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M0118 - Approve Publication of Information in English (Global)	With SUS
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M0119 - Reimburse Proxy Contest Expenses(Global)	With SUS
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M0122 - Adopt New Articles of Association/Charter(Global)	With SUS
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**M0123 - Approve Special Auditors' Report Regarding
Related-Party Transactions(Global)**

With SUS

M0124 - Approve Stock Dividend Program(Global)	With SUS
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M0125 - Other Business(Global)	With SUS
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M0126 - Amend Articles/Bylaws/Charter -- Non-Routine(Global)	With SUS
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M0127 - Approve Charitable Donations(Global)	With SUS
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M0128 - Designate Newspaper to Publish Meeting Announcements(Global)	With SUS
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M0129 - Approve Minutes of Previous Meeting(Global)	With SUS
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M0130 - Approve Continuation of Company as Investment Trust(Global)	With SUS
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M0131 - Approve Change of Fundamental Investment Policy(Global)	With SUS
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M0133 - Approve Provisionary Budget and Strategy for Fiscal Year 20XX(Global)	With SUS
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M0135 - Amend Corporate Purpose(Global)	With SUS
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M0136 - Approve Auditors and Authorize Board to Fix Their Remuneration (Global)	With SUS
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M0137 - Miscellaneous Proposal: Company-Specific(Global)

With SUS

M0138 - Authorize Board to Ratify and Execute Approved Resolutions(Global)	With SUS
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M0139 - Call the Meeting to Order(Global)	With SUS
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M0141 - Ratify Past Allocation of Income and Dividends(Global)	With SUS
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M0142 - Miscellaneous Subsidiary Related - Company-Specific (Global)	With SUS
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M0143 - Approve Asset Manager Agreement - INACTIVE(Global)	With SUS
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M0144 - Amend Asset Manager Agreement (INACTIVE)(Global)	With SUS
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M0147 - Approve Dividend Distribution Policy(Global)	With SUS
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M0149 - Receive Consolidated Financial Statements and Statutory Reports (Non-Voting)(Global)	With SUS
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M0150 - Receive Financial Statements and Statutory Reports (Non-Voting)(Global)	With SUS
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M0151 - Approve Financial Statements, Allocation of Income, and Discharge Directors(Global)	With SUS
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M0152 - Approve Allocation of Income and Dividends(Global)	With SUS
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M0155 - Appoint Auditors and Deputy Auditors(Global)	With SUS
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M0156 - Ratify Alternate Auditor(Global)	With SUS
M0157 - Appoint Censor(s)(Global)	With SUS
M0158 - Approve Remuneration of Directors and Auditors(Global)	With SUS
M0159 - Change Location of Registered Office/Headquarters(Global)	With SUS
M0160 - Approve Listing of Shares on a Secondary Exchange(Global)	With SUS
M0162 - Designate Risk Assessment Companies(Global)	With SUS
M0163 - Approve Political Donations(Global)	With SUS
M0164 - Open Meeting(Global)	With SUS
M0165 - Close Meeting(Global)	With SUS
M0166 - Allow Questions(Global)	With SUS
M0168 - Elect Chairman of Meeting(Global)	With SUS
M0169 - Prepare and Approve List of Shareholders(Global)	With SUS
M0170 - Acknowledge Proper Convening of Meeting(Global)	With SUS

M0171 - Elect Member of Nominating Committee(Global)	With SUS
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M0172 - Consider Measures to Address the Decline in the Company's Net Asset Value Relative to Its Capital(Global)	With SUS
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M0173 - Approve Standard Accounting Transfers(Global)	With SUS
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M0175 - Transact Other Business (Non-Voting)(Global)	With SUS
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M0176 - Change Fiscal Year End(Global)	With SUS
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M0177 - Elect Member of Audit Committee(Global)	With SUS
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M0178 - Elect Member of Remuneration Committee(Global)	With SUS
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M0179 - Approve Delisting of Shares from Stock Exchange(Global)	With SUS
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M0180 - Approve Treatment of Net Loss(Global)	With SUS
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M0181 - Discuss/Approve Company's Corporate Governance Structure/Statement(Global)	With SUS
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M0183 - Approve X as Trustee of the Trust(Global)	With SUS
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M0185 - Approve XX XXX, 20XX, as Record Date for Effectiveness of This Meeting's Resolutions(Global)	With SUS

M0186 - Approve Early Termination of Powers of Audit Commission(Global)	With SUS
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M0187 - Approve/Amend Regulations on Audit Commission(Global)	With SUS
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M0188 - Approve Remuneration of Members of Audit Commission(Global)	With SUS
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M0189 - Approve Meeting Procedures(Global)	With SUS
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M0190 - Approve/Amend Regulations on General Meetings(Global)	With SUS
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M0191 - Approve Investment and Financing Policy(Global)	With SUS
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M0192 - Approve Provision for Asset Impairment(Global)	With SUS
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M0193 - In the Event of a Second Call, the Voting Instructions Contained in this Proxy Card may also be Considered for the Second Call?(Global)	With SUS
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M0194 - Approve Suspension of Shares from Trading(Global)	With SUS
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M0195 - Approve Procurement of Legal Services(Global)	With SUS
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M0196 - Elect Member of X Committee(Global)	With SUS
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**M0197 - Approve Audited Annual Report for the
Fund(Global)**

With SUS

M0198 - Receive/Approve Report/Announcement(Global)	With SUS
M0199 - Receive/Approve Special Report(Global)	With SUS
M0201 - Elect Director(Global)	With SUS
M0202 - Fix Number of Directors and/or Auditors(Global)	With SUS
M0203 - Approve Increase in Size of Board(Global)	With SUS
M0204 - Approve Decrease in Size of Board(Global)	With SUS
M0205 - Establish Range for Board Size(Global)	With SUS
M0206 - Classify the Board of Directors(Global)	With SUS
M0207 - Eliminate Cumulative Voting(Global)	With SUS
M0208 - Fix Number of and Elect Directors (Bundled)(Global)	With SUS
M0212 - Issue Updated Indemnification, Liability and Exculpation Agreements for Directors(Global)	With SUS
M0213 - Authorize Board to Fix Remuneration of Internal Statutory Auditor(s) (Global)	With SUS
M0214 - Elect Directors (Bundled)(Global)	With SUS

M0215 - Declassify the Board of Directors(Global)	With SUS
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M0216 - Remove Age Restriction for Directors(Global)	With SUS
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M0217 - Establish/Alter Mandatory Retirement Policy for Directors(Global)	With SUS
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M0219 - Approve Remuneration of Directors and/or Committee Members(Global)	With SUS
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M0220 - Elect Director and Approve Director's Remuneration(Global)	With SUS
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M0221 - Elect Directors (Bundled) and Approve Their Remuneration(Global)	With SUS
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M0223 - Adopt/Amend Nomination Procedures for the Board(Global)	With SUS
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M0224 - Elect Board of Directors and Auditors (Bundled)(Global)	With SUS
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M0226 - Classify Board and Elect Directors (Bundled)(Global)	With SUS
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M0227 - Amend Articles Board-Related(Global)	With SUS
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M0228 - Elect Alternate/Deputy Directors(Global)

With SUS

M0229 - Authorize Board to Fill Vacancies(Global)

With SUS

M0231 - Adopt or Amend Board Powers/Procedures/Qualifications(Global)	With SUS
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M0232 - Change Range for Size of the Board(Global)	With SUS
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M0233 - Elect Company Clerk/Secretary(Global)	With SUS
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M0234 - Dismiss/Remove Director(s)/Auditor(s) (Contentious)(Global)	With SUS
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M0235 - Dismiss/Remove Director(s)/Auditor(s) (Non-contentious)(Global)	With SUS
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M0236 - Fix Board Terms for Directors(Global)	With SUS
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M0237 - In Case Cumulative Voting Is Adopted, Do You Wish to Equally Distribute Your Votes to All Nominees in the Slate? OR In Case Cumulative Voting Is Adopted, Do You Wish to Equally Distribute Your Votes for Each Supported Nominee?(Global)	With SUS
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M0238 - Approve the Spill Resolution(Global)	With SUS
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M0239 - Adopt Cumulative Voting for the Election of the Members of the Board of Directors at this Meeting(Global)	With SUS
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M0240 - Indicate X as Independent Board Member(Global)	With SUS
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M0241 - Approve Statutory Appointments(Global)	With SUS
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**M0242 - Appoint Firm to Evaluate Performance of Directors
and Fix the Firm's Fees (Global)**

With SUS

M0243 - Approve Criteria for Measurement of Performance of the Board of Directors [and Sub-Committees](Global)	With SUS
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M0244 - Approve Director Performance Evaluation Report (Global)	With SUS
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M0247 - As a Preferred Shareholder, Would You Like to Request a Separate Minority Election of a Member of the Fiscal Council, Under the Terms of Article 161 of the Brazilian Corporate Law?(Global)	With SUS
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M0248 - As an Ordinary Shareholder, Would You Like to Request a Separate Minority Election of a Member of the Fiscal Council, Under the Terms of Article 161 of the Brazilian Corporate Law?(Global)	With SUS
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M0249 - Elect Representative of Employee Shareholders to the Board(Global)	With SUS
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M0250 - Elect Supervisory Board Member(Global)	With SUS
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M0254 - Allow Board to Appoint Additional Directors Between Annual Meetings(Global)	With SUS
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M0255 - Amend Quorum Requirements(Global)	With SUS
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M0257 - Elect Board Representative for Holders of Savings Shares and Fix His/Her Remuneration(Global)	With SUS
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**M0259 - Elect Members and Deputy Members of Corporate
Assembly and/or Committee of Representatives(Global)**

With SUS

M0260 - Approve Discharge of Management Board (Bundled)(Global)	With SUS
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M0261 - Approve Discharge of Supervisory Board (Bundled) (Global)	With SUS
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M0262 - Approve Discharge of Management and Supervisory Board (Bundled) (Global)	With SUS
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M0263 - Approve Discharge of Auditors(Global)	With SUS
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M0264 - Approve Discharge of Board and President (Bundled) (Global)	With SUS
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M0265 - Approve Discharge of Directors and Auditors (Bundled) (Global)	With SUS
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M0266 - Announce Vacancies on the Board (Global)	With SUS
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M0267 - Company Specific--Board-Related(Global)	With SUS
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M0268 - Allow Directors to Engage in Commercial Transactions with the Company and/or Be Involved with Other Companies(Global)	With SUS
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M0269 - Discussion of Supervisory Board Profile(Global)	With SUS
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M0270 - Approve Discharge -- Other (Bundled) (Global)	With SUS
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M0271 - Elect Board Chairman/Vice-Chairman(Global)

With SUS

M0272 - Indicate Personal Interest in Proposed Agenda Item(Global)	With SUS
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M0273 - Authorize Board Chairman to Serve as CEO(Global)	With SUS
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M0275 - Elect Supervisory Board Members (Bundled)(Global)	With SUS
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M0276 - Elect Director (Cumulative Voting or More Nominees Than Board Seats) (Global)	With SUS
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M0277 - Deliberations on Possible Legal Action Against Directors/(Internal) Auditors(Global)	With SUS
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M0278 - Approve Dispute Settlement with (Former) Director(s)/(Internal) Auditors(Global)	With SUS
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M0279 - Approve Commitment of Directors, Supervisors, Senior Managers and/or Controlling Shareholders in Connection with the Company's Business(Global)	With SUS
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M0280 - Appoint Internal Statutory Auditor(s) [and Approve Auditor's/Auditors' Remuneration](Global)	With SUS
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M0281 - Appoint Alternate Internal Statutory Auditor(s) [and Approve Auditor's/Auditors' Remuneration](Global)	With SUS
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M0282 - Appoint Internal Statutory Auditors (Bundled) [and Sustainable	Approve B-25
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M0283 - Do You Wish to Request Installation of a Fiscal Council, Under the Terms of Article 161 of the Brazilian Corporate Law?(Global)

With SUS

M0284 - In Case One of the Nominees Leaves the Fiscal Council Slate Due to a Separate Minority Election, as Allowed Under Articles 161 and 240 of the Brazilian Corporate Law, May Your Votes Still Be Counted for the Proposed Slate?(Global)	With SUS
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M0285 - In Case There is Any Change to the Board Slate Composition, May Your Votes Still be Counted for the Proposed Slate?(Global)	With SUS
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M0286 - As an Ordinary Shareholder, Would You like to Request a Separate Minority Election of a Member of the Board of Directors, Under the Terms of Article 141 of the Brazilian Corporate Law?(Global)	With SUS
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M0287 - As a Preferred Shareholder, Would You like to Request a Separate Minority Election of a Member of the Board of Directors, Under the Terms of Article 141 of the Brazilian Corporate Law?(Global)	With SUS
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M0288 - In Case Neither Class of Shares Reaches the Minimum Quorum Required by the Brazilian Corporate Law to Elect a Board Representative in Separate Elections, Would You Like to Use Your Votes to Elect the Candidate with More Votes to Represent Both Classes?(Global)	With SUS
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M0289 - Ratify Changes in the Composition of the Board(Global)	With SUS
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M0290 - Approve/Amend Regulations on Board of Directors(Global)	With SUS
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**M0291 - Approve/Amend Regulations on Management
(Global)**

With SUS

M0292 - Provide Proxy Access Right(Global)	With SUS
M0293 - Install and/or Fix Size of Fiscal Council(Global)	With SUS
M0294 - Approve/Amend Board Committee Policy/Charter/Regulations(Global)	With SUS
M0295 - Amend Articles of Association Regarding Party Committee(Global)	With SUS
M0296 - Elect Subsidiary Director(Global)	With SUS
M0297 - Elect Directors (Bundled Management Slate)(Global)	With SUS
M0298 - Approve Executive Appointment(Global)	With SUS
M0299 - Elect Director (Management)(Global)	With SUS
M0301 - Authorize a New Class of Common Stock(Global)	With SUS
M0302 - Authorize New Class of Preferred Stock(Global)	With SUS
M0303 - Increase Authorized Stock and Issue Equity or Equity-linked Securities with or without Preemptive Rights (Global)	With SUS
M0304 - Increase Authorized Common Stock(Global)	With SUS
M0305 - Increase Authorized Preferred Stock(Global)	With SUS

M0306 - Increase Authorized Preferred and Common Stock(Global)	With SUS
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M0307 - Approve Stock Split(Global)	With SUS
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M0308 - Approve Reverse Stock Split(Global)	With SUS
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M0310 - Going Dark Transaction (Global)	With SUS
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M0311 - Approve Capital Raising (Global)	With SUS
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M0312 - Approve/Amend Conversion of Securities(Global)	With SUS
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M0313 - Approve Issuance of Warrants/Convertible Debentures(Global)	With SUS
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M0314 - Eliminate Preemptive Rights(Global)	With SUS
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M0315 - Eliminate/Adjust Par Value of Common Stock(Global)	With SUS
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M0316 - Amend Votes Per Share of Existing Stock(Global)	With SUS
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M0317 - Approve Tender Offer (Global)	With SUS
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M0318 - Authorize Share Repurchase Program(Global)	With SUS
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M0319 - Authorize Board to Set Terms of Preferred(Global)	With SUS
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M0320 - Eliminate Class of Preferred Stock(Global)	With SUS
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M0321 - Eliminate Class of Common Stock(Global)	With SUS
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M0323 - Approve Issuance of Shares for a Private Placement(Global)	With SUS
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M0324 - Approve Shares Issued for a Private Placement to a Director or Executive(Global)	With SUS
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M0326 - Authorize Capitalization of Reserves for Bonus Issue or Increase in Par Value(Global)	With SUS
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M0329 - Authorize Issuance of Equity or Equity-Linked Securities with Preemptive Rights(Global)	With SUS
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M0330 - Company Specific - Equity Related(Global)	With SUS
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M0331 - Approve Issuance of Equity or Equity-Linked Securities without Preemptive Rights(Global)	With SUS
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M0332 - Increase Authorized Common Stock and Authorize New Class of Preferred Stock(Global)	With SUS
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M0333 - Approve Cancellation of Capital Authorization (Global)	With SUS
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**M0334 - Increase Authorized Common Stock and Authorize
New Class of Common Stock(Global)**

With SUS

M0335 - Adopt/Amend Dividend Reinvestment Plan(Global)	With SUS
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M0337 - Authorize Capital Increase of up to 10 Percent of Issued Capital for Future Acquisitions(Global)	With SUS
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M0339 - Reduce Authorized Common and/or Preferred Stock(Global)	With SUS
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M0343 - Approve/Amend Securities Transfer Restrictions(Global)	With SUS
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M0344 - Consent to Amended Bond Indenture(Global)	With SUS
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M0346 - Authorize Share Repurchase Program and Reissuance of Repurchased Shares(Global)	With SUS
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M0347 - Authorize Share Repurchase Program and Cancellation of Repurchased Shares(Global)	With SUS
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M0348 - Authorize Directed Share Repurchase Program (Global)	With SUS
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M0349 - Authorize Company Subsidiary to Purchase Shares in Parent(Global)	With SUS
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M0351 - Approve Unlimited Capital Authorization(Global)	With SUS
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**M0352 - Convert Multiple Voting Shares to Common
Shares(Global)**

With SUS

M0353 - Ratify Past Issuance of Shares(Global)

With SUS

M0356 - Authorize Issuance of Investment Certificates(Global)	With SUS
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M0357 - Authorize Issuance of Warrants/Bonds with Warrants Attached/Convertible Bonds with Preemptive Rights (Global)	With SUS
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M0358 - Authorize Issuance of Warrants/Bonds with Warrants Attached/Convertible Bonds without Preemptive Rights(Global)	With SUS
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M0365 - Authorize Issuance of Equity Upon Conversion of a Subsidiary's Equity-Linked Securities(Global)	With SUS
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M0366 - Authorize Capital Increase for Future Share Exchange Offers(Global)	With SUS
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M0367 - Set Global Limit for Capital Increase to Result From All Issuance Requests(Global)	With SUS
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M0370 - Authorize Issuance of Bonds/Debentures(Global)	With SUS
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M0372 - Approve Bond Repurchase(Global)	With SUS
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M0373 - Authorize Reissuance of Repurchased Shares(Global)	With SUS
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M0374 - Approve Reduction in Share Capital(Global)**With SUS**

**M0375 - Approve Reduction/Cancellation of Share Premium
Account(Global)****With SUS**

M0377 - Amend Articles/Charter to Reflect Changes in Capital(Global)	With SUS
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M0378 - Amend Articles/Charter Equity-Related(Global)	With SUS
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M0379 - Approve Issuance of Equity or Equity-Linked Securities with or without Preemptive Rights(Global)	With SUS
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M0380 - Approve Increase in Borrowing Powers(Global)	With SUS
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M0381 - Approve Increase in Limit on Foreign Shareholdings(Global)	With SUS
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M0382 - Approve Issuance of Securities Convertible into Debt(Global)	With SUS
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M0383 - Authorize Board to Set Issue Price for 10 Percent of Issued Capital Pursuant to Issue Authority without Preemptive Rights(Global)	With SUS
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M0384 - Authorize Board to Increase Capital in the Event of Demand Exceeding Amounts Submitted to Shareholder Vote Above(Global)	With SUS
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M0389 - Authorize Use of Financial Derivatives (Global)	With SUS
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M0390 - Approve Use of Proceeds from Fund Raising Activities (Global)	With SUS
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M0391 - Approve Change-of-Control Clause (Global)

With SUS

M0393 - Authorize Issuance of Preferred Stock with Preemptive Rights(Global)	With SUS
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M0394 - Approve Issuance of Preferred Stock without Preemptive Rights(Global)	With SUS
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M0395 - Authorize Repurchase of Debt Instruments and Reissuance of Repurchased Debt Instruments(Global)	With SUS
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M0401 - Change Jurisdiction of Incorporation [](Global)	With SUS
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M0404 - Approve Reorganization/Restructuring Plan(Global)	With SUS
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M0405 - Approve Merger Agreement(Global)	With SUS
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M0406 - Approve Scheme of Arrangement (Global)	With SUS
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M0410 - Approve Acquisition OR Issue Shares in Connection with Acquisition(Global)	With SUS
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M0412 - Approve Recapitalization Plan(Global)	With SUS
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M0413 - Amend Articles/Bylaws/Charter -- Organization-Related(Global)	With SUS
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M0414 - Company Specific Organization Related(Global)	With SUS
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M0415 - Approve Sale of Company Assets(Global)	With SUS
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**M0416 - Approve Large-Scale Transaction with Right of
Withdrawal(Global)**

With SUS

M0417 - Change of Corporate Form (Global)	With SUS
M0418 - Approve Formation of Holding Company(Global)	With SUS
M0419 - Acquire Certain Assets of Another Company(Global)	With SUS
M0422 - Approve Squeeze-Out of Minority Shareholders by the Majority Shareholder(Global)	With SUS
M0430 - Approve/Amend Subadvisory Agreement(Global)	With SUS
M0432 - Approve Conversion to Series of Delaware Business Trust(Global)	With SUS
M0433 - Approve Conversion from Closed-End to Open-End Fund(Global)	With SUS
M0434 - Approve Merger of Funds(Global)	With SUS
M0435 - Approve Distribution Agreement(Global)	With SUS
M0449 - Approve Request for Bankruptcy Protection(Global)	With SUS
M0451 - Approve Merger by Absorption(Global)	With SUS
M0452 - Approve Joint Venture Agreement(Global)	With SUS

M0453 - Approve Plan of Liquidation(Global)	With SUS
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M0454 - Approve Spin-Off Agreement(Global)	With SUS
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M0455 - Approve Public Offering of Shares in Subsidiary(Global)	With SUS
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M0456 - Approve Exchange of Debt for Equity(Global)	With SUS
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M0457 - Waive Requirement for Mandatory Offer to All Shareholders(Global)	With SUS
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M0458 - Approve Accounting Treatment of Merger, Absorption, or Similar Transaction(Global)	With SUS
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M0459 - Approve Affiliation Agreements with Subsidiaries(Global)	With SUS
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M0460 - Approve Transaction with a Related Party(Global)	With SUS
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M0461 - Amend Articles to: (Japan)(Global)	With SUS
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M0462 - Approve Pledging of Assets for Debt(Global)	With SUS
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M0463 - Approve Investment in Another Company(Global)	With SUS
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M0464 - Approve Loan Agreement(Global)	With SUS
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**M0465 - Black Economic
Empowerment(BEE)Transactions(SouthAfrica)(Global)**

With SUS

M0466 - Approve/Amend Loan Guarantee to Subsidiary(Global)	With SUS
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M0467 - Approve/Amend Investment or Operation Plan(Global)	With SUS
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M0468 - Approve/Amend Investment in Project(Global)	With SUS
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M0469 - Investment in Financial Products(Global)	With SUS
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M0470 - Miscellaneous Mutual Fund - Company-Specific(Global)	With SUS
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M0471 - Approve Amendments to Lending Procedures and Caps(Global)	With SUS
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M0501 - Approve Executive Share Option Plan(Global)	With SUS
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M0503 - Amend Executive Share Option Plan(Global)	With SUS
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M0507 - Approve Restricted Stock Plan(Global)	With SUS
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M0509 - Amend Restricted Stock Plan(Global)	With SUS
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M0510 - Approve Qualified Employee Stock Purchase Plan(Global)	With SUS
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**M0512 - Amend Qualified Employee Stock Purchase
Plan(Global)**

With SUS

M0514 - Approve Non-Qualified Employee Stock Purchase Plan(Global)	With SUS
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M0516 - Amend Non-Qualified Employee Stock Purchase Plan(Global)	With SUS
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M0518 - Amend Share Matching Plan(Global)	With SUS
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M0519 - Approve Bonus Matching Plan(Global)	With SUS
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M0520 - Approve/Amend Issuance of Warrants Reserved for Founders(Global)	With SUS
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M0522 - Approve Omnibus Stock Plan(Global)	With SUS
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M0524 - Amend Omnibus Stock Plan(Global)	With SUS
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M0525 - Approve Non-Employee Director Stock Option Plan(Global)	With SUS
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M0526 - Amend Non-Employee Director Stock Option Plan(Global)	With SUS
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M0528 - Approve Share Appreciation Rights/Approve Phantom Option Plan(Global)	With SUS
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M0530 - Amend Share Appreciation Rights/Amend Phantom Option Plan(Global)	With SUS
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**M0531 - Approve Equity Compensation Plan (Italy)
(INACTIVE)(Global)**

With SUS

M0532 - Amend Equity Compensation Plan (Italy) (INACTIVE)(Global)	With SUS
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M0535 - Approve/Amend Executive Incentive Bonus Plan(Global)	With SUS
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M0536 - Approve/Re-Approve Performance Metrics for Qualification under the Provisions of Section 162(m)(Global)	With SUS
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M0537 - Approve/Amend Retirement Plan(Global)	With SUS
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M0538 - Approve/Amend Deferred Share Bonus Plan (Global)	With SUS
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M0539 - Approve/Amend Non-Employee Director Deferred Share Unit Plan(Global)	With SUS
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M0541 - Approve Stock/Cash Award to Executive(Global)	With SUS
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M0544 - Approve Equity Plan Financing(Global)	With SUS
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M0545 - Approve Alternative Equity Plan Financing(Global)	With SUS
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M0546 - Approve/Amend Executive/Director Loans(Global)	With SUS
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M0547 - Company-Specific Compensation-Related(Global)	With SUS
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M0548 - Approve Repricing of Options(Global)

With SUS

M0549 - Approve Remuneration of Executive Directors and/or Non-Executive Directors(Global)	With SUS
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M0550 - Advisory Vote to Ratify Named Executive Officers' Compensation(Global)	With SUS
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M0551 - Approve/Amend All Employee Option Schemes(Global)	With SUS
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M0552 - Advisory Vote on Say on Pay Frequency(Global)	With SUS
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M0553 - Approve/Amend All Employee Share Schemes (Global)	With SUS
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M0554 - Approve Outside Director Stock Awards/Options in Lieu of Cash(Global)	With SUS
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M0555 - Approve Stock Option Plan Grants(Global)	With SUS
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M0556 - Approve/Amend Stock-for-Salary/Bonus Plan(Global)	With SUS
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M0558 - Approve/Amend Bundled Remuneration Plans(Global)	With SUS
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M0560 - Approve Stock Option Plan for Directors and Statutory Auditors(Global)	With SUS
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M0563 - Approve Compensation for Employees (Global)	With SUS
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M0564 - Approve/Amend Employment Agreements(Global)	With SUS
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M0565 - Approve or Amend Severance Agreements/Change-in-Control Agreements (Global)	With SUS
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M0567 - Approve/Amend Employee Share Ownership Trust(Global)	With SUS
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M0568 - Approve/Amend Profit Sharing Plan(Global)	With SUS
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M0569 - Grant Equity Award to Third Party (Global)	With SUS
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M0570 - Approve Remuneration Policy(Global)	With SUS
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M0571 - Fix Maximum Variable Compensation Ratio(Global)	With SUS
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M0572 - Approve Supervisory Board Remuneration Policy(Global)	With SUS
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M0576 - Authorize Management Board Not to Disclose Individualized Remuneration of its Members(Global)	With SUS
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M0578 - Approve Annual Bonus Payment for Directors and Statutory Auditors(Global)	With SUS
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M0581 - Approve Special Payments to Continuing Directors in Connection with Abolition of Retirement Bonus System (Global)	With SUS
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M0582 - Approve Retirement Bonuses for Directors(Global)

With SUS

**M0583 - Approve Retirement Bonuses for Statutory
Auditors(Global)**

With SUS

M0584 - Approve Retirement Bonuses for Directors and Statutory Auditors(Global)	With SUS
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M0585 - Approve Special Bonus for Family of Deceased Director(Global)	With SUS
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M0586 - Approve Special Bonus for Family of Deceased Statutory Auditor(Global)	With SUS
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M0587 - Approve Special Bonuses for Families of Deceased Directors and Statutory Auditors(Global)	With SUS
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M0588 - Approve Increase in Aggregate Compensation Ceiling for Directors(Global)	With SUS
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M0589 - Approve Increase in Aggregate Compensation Ceiling for Statutory Auditors(Global)	With SUS
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M0590 - Approve Increase in Aggregate Compensation Ceiling for Directors and Statutory Auditors(Global)	With SUS
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M0591 - Approve or Amend Option Plan for Overseas Employees(Global)	With SUS
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M0592 - Amend Terms of Outstanding Options(Global)	With SUS
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M0593 - Approve Share Plan Grant(Global)**With SUS**

**M0595 - Amend Articles/Charter Compensation-
Related(Global)****With SUS**

M0596 - Approve Non-Employee Director Restricted Stock Plan(Global)	With SUS
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M0597 - Amend Non-Employee Director Restricted Stock Plan(Global)	With SUS
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M0598 - Approve Non-Employee Director Omnibus Stock Plan(Global)	With SUS
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M0599 - Amend Non-Employee Director Omnibus Stock Plan(Global)	With SUS
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M0601 - Amend Articles/Bylaws/Charter to Include Antitakeover Provision(s)(Global)	With SUS
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M0602 - Amend Articles/Bylaws/Charter to Remove Antitakeover Provision(s)(Global)	With SUS
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M0603 - Eliminate/Restrict Right to Act by Written Consent(Global)	With SUS
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M0604 - Provide Directors May Only Be Removed for Cause(Global)	With SUS
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M0605 - Adopt or Increase Supermajority Vote Requirement for Amendments(Global)	With SUS
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**M0606 - Adopt or Increase Supermajority Vote Requirement
for Mergers(Global)**

With SUS

**M0607 - Adopt or Increase Supermajority Vote Requirement
for Removal of Directors(Global)**

With SUS

M0608 - Reduce Supermajority Vote Requirement(Global)	With SUS
M0609 - Adopt, Renew or Amend Shareholder Rights Plan (Poison Pill)(Global)	With SUS
M0610 - Approve the Destruction of Proxies(Global)	With SUS
M0611 - Approve Control Share Acquisition(Global)	With SUS
M0612 - Opt Out of State's Control Share Acquisition Law(Global)	With SUS
M0613 - Adopt Fair Price Provision(Global)	With SUS
M0614 - Rescind Fair Price Provision(Global)	With SUS
M0617 - Adjourn Meeting(Global)	With SUS
M0618 - Eliminate/Restrict Right to Call a Special Meeting(Global)	With SUS
M0621 - Require Advance Notice for Shareholder Proposals/Nominations(Global)	With SUS
M0622 - Consider Non-Financial Effects of Mergers(Global)	With SUS
M0623 - Authorize the Company to Call EGM with Two Weeks Notice (Global)	With SUS

M0627 - Permit Board to Amend Bylaws Without Shareholder Consent(Global)	With SUS
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M0629 - Waive Control Share Acquisition Provision(Global)	With SUS
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M0631 - Grant Authority to Board to Implement Antitakeover Measures During a Takeover (Global)	With SUS
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M0632 - Redeem Shareholder Rights Plan (Poison Pill)(Global)	With SUS
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M0649 - Remove Double-Voting Rights for Long-Term Registered Shareholders(Global)	With SUS
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M0650 - Adopt Double Voting Rights for Long-Term Registered Shareholders(Global)	With SUS
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M0652 - Renew Partial Takeover Provision(Global)	With SUS
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M0653 - Authorize Board to Issue Shares in the Event of a Public Tender Offer or Share Exchange Offer(Global)	With SUS
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M0654 - Authorize Board to Repurchase Shares in the Event of a Public Tender Offer or Share Exchange Offer(Global)	With SUS
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M0655 - Allow Board to Use All Outstanding Capital Authorizations in the Event of a Public Tender Offer or Share Exchange Offer(Global)	With SUS
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**M0658 - Approve/Amend Stock Ownership
Limitations(Global)**

With SUS

M0659 - Approve Modification in Share Ownership Disclosure Threshold(Global)	With SUS
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M0660 - Amend Articles/Charter Governance-Related(Global)	With SUS
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M0661 - Company-Specific--Organization-Related(Global)	With SUS
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M0700 - Approve/Amend Corporate Social Responsibility Charter/Policy(Global)	With SUS
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M0701 - Accept/Approve Corporate Social Responsibility Report(Global)	With SUS
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M0702 - Appoint Corporate Governance Compliance Auditors for Fiscal Year 20XX / Appoint Corporate Governance Compliance Auditors for Fiscal Year 20XX and Authorize Board to Fix Their remuneration(Global)	With SUS
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M0703 - Approve Cost Auditors and Authorize Board to Fix Their Remuneration(Global)	With SUS
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M0710 - Management Climate-Related Proposal(Global)	With SUS
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M0852 - Approve Allocation of Income and Class Share Dividends(Global)	With SUS
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M0977 - Elect Members of Audit Committee (Bundled) (INACTIVE)(Global)	With SUS
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**M0978 - Elect Members of Remuneration Committee
(Bundled) (INACTIVE)(Global)**

With SUS

M0979 - Elect Members of Nominating Committee (Bundled) (INACTIVE)(Global)	With SUS
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M0980 - Elect Members of X Committee (Bundled) (INACTIVE)(Global)	With SUS
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M2076 - Elect Members of Nominating Committee (Bundled)(Global)	With SUS
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M2077 - Elect Members of Audit Committee (Bundled)(Global)	With SUS
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M2078 - Elect Members of Remuneration Committee (Bundled)(Global)	With SUS
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M2079 - Elect Members of X Committee (Bundled)(Global)	With SUS
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S0101 - Rotate Annual Meeting Location(Global)	With SUS
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S0102 - Change Date/Time of Annual Meeting(Global)	With SUS
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S0104 - Accept Financial Statements and Statutory Reports.(Global)	With SUS
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S0105 - Limit Auditor from Providing Non-Audit Services(Global)	With SUS
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S0107 - Require Independent Board Chairman(Global)**With SUS**

**S0108 - Liquidate Company Assets and Distribute
Proceeds(Global)****With SUS**

S0109 - Country-by-Country Tax Reporting(Global)	With SUS
S0110 - Establish Shareholder Advisory Committee(Global)	With SUS
S0115 - Company-Specific -- Miscellaneous(Global)	With SUS
S0118 - Convert Closed-End Fund to Open-End Fund(Global)	With SUS
S0119 - Reimburse Proxy Contest Expenses (Global)	With SUS
S0123 - Amend Meeting Procedures(Global)	With SUS
S0124 - Amend Ordinary Business Items(Global)	With SUS
S0125 - Amend Articles/Bylaws/Charter -- Routine (Global)	With SUS
S0126 - Amend Articles/Bylaws/Charter -- Non-Routine (Global)	With SUS
S0127 - Restore/Strengthen Shareholder Authority to Vote on Income Allocation(Global)	With SUS
S0152 - Approve Allocation of Income/Distribution Policy (Global)	With SUS
S0153 - Approve Alternative Income Allocation/Distribution Policy(Global)	With SUS

S0154 - Approve Additional Income Allocation/Distribution(Global)	With SUS
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S0200 - Elect a Shareholder-Nominee to the Supervisory Board (Global)	With SUS
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S0201 - Declassify the Board of Directors(Global)	With SUS
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S0202 - Establish Term Limits for Directors(Global)	With SUS
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S0203 - Establish a Nominating Committee(Global)	With SUS
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S0204 - Establish a Compensation Committee(Global)	With SUS
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S0205 - Establish Other Governance Board Committee(Global)	With SUS
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S0207 - Restore or Provide for Cumulative Voting(Global)	With SUS
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S0209 - Establish Director Stock Ownership Requirement(Global)	With SUS
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S0211 - Establish Mandatory Retirement Age for Directors(Global)	With SUS
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S0212 - Require a Majority Vote for the Election of Directors(Global)	With SUS
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**S0213 - Adopt Retention Ratio for
Executives/Directors(Global)**

With SUS

S0214 - Removal of Existing Board Directors(Global)	With SUS
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S0215 - Require Majority of Independent Directors on Board(Global)	With SUS
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S0216 - Deliberations on Possible Legal Action Against Directors/(Internal) Auditors (Global)	With SUS
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S0219 - Limit Composition of Committee(s) to Independent Directors(Global)	With SUS
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S0220 - Require Director Nominee Qualifications (Excluding Environmental & Social)(Global)	With SUS
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S0221 - Adopt Proxy Access Right(Global)	With SUS
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S0222 - Company-Specific Board-Related(Global)	With SUS
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S0223 - Require Directors Fees to be Paid in Stock(Global)	With SUS
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S0225 - Change Size of Board of Directors(Global)	With SUS
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S0226 - Amend Proxy Access Right(Global)	With SUS
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S0227 - Board Diversity (Global)	With SUS
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S0230 - Require More Director Nominations Than Open Seats(Global)	With SUS
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S0232 - Amend Articles Board-Related (Global)

With SUS

S0233 - Amend Articles/Bylaws/Charter - Filling Vacancies(Global)	With SUS
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S0234 - Amend Articles/Bylaws/Charter - Removal of Directors(Global)	With SUS
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S0235 - Amend Articles/Bylaws/Charter - Call Special Meetings(Global)	With SUS
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S0236 - Amend Vote Requirements to Amend Articles/Bylaws/Charter(Global)	With SUS
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S0237 - Amend Director/Officer Indemnification, Liability or Exculpation Provisions (Global)	With SUS
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S0250 - Elect a Shareholder-Nominee to the Board (Proxy Access Nominee)(Global)	With SUS
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S0251 - Elect Director Nominated by Preferred Shareholders(Global)	With SUS
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S0252 - Elect Alternate Director Nominated by Preferred Shareholders(Global)	With SUS
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S0253 - Elect Minority Representative under Majority Board Election(Global)	With SUS
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S0255 - Elect a Shareholder-Nominee to the Board (Non-Proxy-Access Nominee)(Global)

With SUS

S0256 - In Case of a Minority Separate Election, Would You Like to Cast Votes to the Minority Board Nominee Who

With SUS

Individually Obtains the Largest Number of Votes?(Global)

S0257 - In Case of a Minority Separate Election, Would You Like to Cast Votes to the Minority Fiscal Council Nominee Who Individually Obtains the Largest Number of Votes?(Global)	With SUS
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S0268 - Allow Directors to Engage in Commercial Transactions with the Company and/or Be Involved with Other Companies(Global)	With SUS
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S0275 - Elect Supervisory Board Members (Bundled) (Global)	With SUS
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S0276 - Elect Director (Cumulative Voting or More Nominees Than Board Seats) (Global)	With SUS
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S0281 - Appoint Alternate Internal Statutory Auditor(s) [and Approve Auditor's/Auditors' Remuneration] (Global)	With SUS
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S0282 - Appoint Internal Statutory Auditor(s) Nominated by Preferred Shareholders [and Approve Auditor's/Auditors' Remuneration](Global)	With SUS
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S0283 - Appoint Alternate Internal Statutory Auditor(s) Nominated by Preferred Shareholders [and Approve Auditor's/Auditors' Remuneration](Global)	With SUS
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S0284 - Appoint Chairman of Internal Statutory Auditor(s) [and Approve His/Her Remuneration](Global)	With SUS
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**S0285 - Elect Minority Representative under Majority Fiscal
Council Election(Global)**

With SUS

S0287 - Dismiss/Remove Statutory Auditor(s)(Global)	With SUS
S0297 - Elect Directors (Bundled Dissident Slate)(Global)	With SUS
S0298 - Approve Executive Appointment (Global)	With SUS
S0299 - Elect Director (Dissident)(Global)	With SUS
S0302 - Submit Shareholder Rights Plan (Poison Pill) to Shareholder Vote(Global)	With SUS
S0304 - Provide for Confidential Voting (Global)	With SUS
S0308 - Proxy Voting Disclosure(Global)	With SUS
S0311 - Reduce Supermajority Vote Requirement(Global)	With SUS
S0315 - Initiate Share Repurchase Program(Global)	With SUS
S0316 - Approve Recapitalization Plan for all Stock to Have One-vote per Share(Global)	With SUS
S0318 - Eliminate or Restrict Severance Agreements (Change-in-Control)(Global)	With SUS
S0319 - Reincorporate in Another State [](Global)	With SUS
S0321 - Submit Severance Agreement (Change-in-Control) to Shareholder Vote(Global)	With SUS

S0326 - Amend Articles/Bylaws/Charter to Remove Antitakeover Provisions(Global)	With SUS
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S0329 - Eliminate Discretionary Voting of Unmarked Proxies(Global)	With SUS
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S0330 - Eliminate Cumulative Voting(Global)	With SUS
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S0332 - Approve/Amend Terms of Poison Pill(Global)	With SUS
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S0352 - Company-Specific--Governance-Related(Global)	With SUS
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S0353 - Miscellaneous -- Equity Related(Global)	With SUS
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S0370 - Authorize Issuance of Bonds/Debentures(Global)	With SUS
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S0378 - Amend Articles/Charter Equity-Related (Global)	With SUS
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S0411 - MacBride Principles(Global)	With SUS
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S0414 - Improve Human Rights Standards or Policies (Global)	With SUS
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S0420 - Burma - Related (INACTIVE)(Global)	With SUS
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S0421 - Plant Closures and Outsourcing (Global)	With SUS
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S0423 - Operations in Hgh Risk Countries (Global)	With SUS
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S0427 - Data Security, Privacy, and Internet Issues(Global)	With SUS
S0500 - Stock Retention/Holding Period (Global)	With SUS
S0501 - Limit/Prohibit Executive Stock-Based Awards(Global)	With SUS
S0503 - Increase Disclosure of Executive Compensation(Global)	With SUS
S0504 - Limit Executive Compensation(Global)	With SUS
S0506 - Submit SERP to Shareholder Vote (Global)	With SUS
S0507 - Report on Pay Disparity(Global)	With SUS
S0510 - Link Executive Pay to Social Criteria (Global)	With SUS
S0511 - Company-Specific--Compensation-Related(Global)	With SUS
S0512 - Performance-Based and/or Time-Based Equity Awards(Global)	With SUS
S0513 - Put Repricing of Stock Options to Shareholder Vote(Global)	With SUS
S0515 - Non-Employee Director Compensation(Global)	With SUS

S0516 - Clawback of Incentive Payments(Global)	With SUS
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S0517 - Advisory Vote to Ratify Named Executive Officers' Compensation(Global)	With SUS
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S0519 - Establish SERP Policy(Global)	With SUS
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S0520 - Pay for Superior Performance(Global)	With SUS
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S0521 - Disclose Information on Compensation Consultant(Global)	With SUS
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S0522 - Adopt Policy on 10b5-1 Trading Plans(Global)	With SUS
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S0523 - Share Buyback Holding Period(Global)	With SUS
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S0524 - Adopt Anti Gross-up Policy (Global)	With SUS
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S0525 - Employment Contract (Global)	With SUS
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S0531 - Adjust Executive Compensation Metrics for Share Buybacks(Global)	With SUS
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S0532 - Use GAAP for Executive Compensation Metrics(Global)	With SUS
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S0602 - Fair Lending(Global)	With SUS
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**S0617 - Employ Financial Advisor to Explore Alternatives to
Maximize Value(Global)**

With SUS

S0618 - Seek Sale of Company/Assets(Global)	With SUS
S0703 - End Production of Tobacco Products(Global)	With SUS
S0704 - Prepare Tobacco-Related Report(Global)	With SUS
S0706 - Avoid Support of Abortion-Related Activities(Global)	With SUS
S0708 - Toxic Emissions(Global)	With SUS
S0709 - Phase Out Nuclear Facilities(Global)	With SUS
S0710 - Facility Safety (Global)	With SUS
S0725 - Weapons - Related(Global)	With SUS
S0727 - Review Foreign Military Sales(Global)	With SUS
S0729 - Review Drug Pricing or Distribution (Global)	With SUS
S0730 - Report on Environmental Policies(Global)	With SUS
S0731 - Community -Environment Impact (Global)	With SUS
S0732 - Sever Links with Tobacco Industry(Global)	With SUS

S0733 - Reduce Tobacco Harm to Health (Global)	With SUS
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S0734 - Review Tobacco Marketing (Global)	With SUS
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S0735 - Prepare Report on Health Care Reform(Global)	With SUS
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S0736 - Genetically Modified Organisms (GMO)(Global)	With SUS
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S0738 - Product Toxicity and Safety (Global)	With SUS
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S0740 - Environmental - Related (Japan) (Global)	With SUS
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S0741 - Operations in Protected Areas (Global)	With SUS
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S0742 - Report on Climate Change (Global)	With SUS
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S0743 - GHG Emissions(Global)	With SUS
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S0745 - Climate Change Action(Global)	With SUS
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S0777 - Report on Sustainability(Global)	With SUS
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S0778 - Wood Procurement (Global)	With SUS
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S0779 - Renewable Energy (Global)	With SUS
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S0780 - Energy Efficiency (Global)	With SUS
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S0781 - Recycling (Global)	With SUS
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S0782 - Publish Two Degree Scenario Analysis(Global)	With SUS
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S0805 - Disclose Prior Government Service (Global)	With SUS
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S0806 - Charitable Contributions(Global)	With SUS
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S0807 - Political Contributions Disclosure(Global)	With SUS
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S0810 - Company-Specific -- Shareholder Miscellaneous(Global)	With SUS
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S0811 - Adopt Sexual Orientation Anti-Bias Policy (Global)	With SUS
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S0812 - Report on EEO(Global)	With SUS
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S0816 - Holy Land Principles(Global)	With SUS
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S0817 - Gender Pay Gap(Global)	With SUS
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S0818 - Income Inequality(Global)	With SUS
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S0890 - Animal Welfare(Global)	With SUS
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S0891 - Animal Testing (Global)	With SUS
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S0892 - Animal Slaughter Methods(Global)	With SUS
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S0911 - Miscellaneous -- Environmental & Social Counterproposal(Global)	With SUS
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S0912 - Adult Entertainment(Global)	With SUS
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S0999 - Miscellaneous Proposal -- Environmental & Social(Global)	With SUS
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Proxy Voting Guidelines - 2023

Japan

M0201 - Elect Director(Japan)**With Condition**

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1078 - Sustainability VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0208 - Fix Number of and Elect Directors (Bundled)(Japan)**With Condition**

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1078 - Sustainability VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0214 - Elect Directors (Bundled)(Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1078 - Sustainability VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0220 - Elect Director and Approve Director's Remuneration(Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15% of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1078 - Sustainability VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0221 - Elect Directors (Bundled) and Approve Their Remuneration(Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1% independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15% of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1078 - Sustainability VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

**M0224 - Elect Board of Directors and Auditors
(Bundled)(Japan)****With Condition**

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1078 - Sustainability VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0226 - Classify Board and Elect Directors (Bundled)(Japan)**With Condition**

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1078 - Sustainability VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0247 - As a Preferred Shareholder, Would You Like to Request a Separate Minority Election of a Member of the Fiscal Council, Under the Terms of Article 161 of the Brazilian Corporate Law?(Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1078 - Sustainability VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0248 - As an Ordinary Shareholder, Would You Like to Request a Separate Minority Election of a Member of the Fiscal Council, Under the Terms of Article 161 of the Brazilian Corporate Law?(Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its Sustainable

net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1078 - Sustainability VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0249 - Elect Representative of Employee Shareholders to the Board(Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1078 - Sustainability VoteRec : Not Equal to Management
Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0250 - Elect Supervisory Board Member(Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1078 - Sustainability VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0259 - Elect Members and Deputy Members of Corporate Assembly and/or Committee of Representatives(Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

Vote AGAINST if

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15% of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1078 - Sustainability VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0275 - Elect Supervisory Board Members (Bundled)(Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15% of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1078 - Sustainability VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0276 - Elect Director (Cumulative Voting or More Nominees Than Board Seats) (Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1'% independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1078 - Sustainability VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0297 - Elect Directors (Bundled Management Slate)(Japan)

With Condition

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1'% independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1078 - Sustainability VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.

M0299 - Elect Director (Management)(Japan)**With Condition**

Vote AGAINST if

The nominee is a top executive position (ISS defined) and the company allocates 10% or more of its net asset for cross shareholdings.

Cross-shareholdings are worth more than 10% of net assets.

Vote AGAINST if

The full board comprises less than '50.1%' independents.

AND

The nominee is a top executive (Japan)

The board does not have a majority of independent directors.

Vote AGAINST if

Less than '15%' of the board is gender diverse.

AND

The nominee is a top executive (Japan)

There is less than 15% of women on the board.

Vote AGAINST if

Policy : 1078 - Sustainability VoteRec : Not Equal to Management

Vote AGAINST if

Tenure of outsider nominee exceeds 10 years. (Japan)

This outside director served on the board for a period of more than ten years.