







DESCRIPTION:

By complying with Human Rights Campaign's controversial demands, Big Lots increases the risk of dividing employees, alienating customers and harming shareholders. The company covers transgender-related medical costs for its employees and their children and provides specific sexual orientation and gender identity-based benefits. It also uses sex and gender ideology criteria in employee recruitment, vendor selection, marketing, and philanthropic support. Big Lots forces employees to undergo multiple ideological trainings and uses its reputation, corporate funds, and political influence to support controversial sex and gender ideologies, organizations, and legislation. For these reasons, Big Lots receives a High Risk rating.

Corporate Weaponization

Has denied service to customers, suppliers, or vendors due to their political views or religious Medium Risk beliefs OR corporately boycotts, divests, or sanctions regions, people groups, or industries.

Big Lots received a score of 85recruits employees based on sexual identity issues. The company discriminates against vendors that do not promote divisive sex and gender policies, indicating it prioritizes sexual issues over merit (1)(2). Big Lots integrates ESG into all of its business practices (3). Big Lots has not publicly fired customers, suppliers, or vendors based on views or beliefs.

Charitable giving (including employee matching programs) policies or practices discriminate **High Risk** against charitable organizations based on views or religious beliefs.

Big Lots discriminates against religious organizations in its charitable giving (1). The company's HRC CEI rating indicates the company will not donate to non-religious charities unless they embrace controversial sexual identity policies (2)(3).

Employment policies fail to protect against discrimination based on political affiliation/views **High Risk** and/or religion.

Big Lots does not provide viewpoint protections for its employees (1). Big Lots' HRC 2023 CEI rating indicates the company forces employees to attend multiple, controversial trainings on gender identity, sexual orientation, transgender issues, and divisive racial ideology. The company provides gender transition guidelines for its employees and a specific benefits guide with a comprehensive explanation of transgender services funded by the company (2)(3).

Corporate Governance and Public Policy



Uses corporate reputation to support ideological causes and/or organizations hostile to freedom High Risk of expression.

Big Lots participated in the Columbus Pride Festival Parade and signed a letter to the Columbus City Council pledging to combat systemic racism (1). Big Lot leaders took part in inclusive training in support of Black Lives Matter and published a statement supporting employees' choice to wear BLM attire to work (2). The company's HRC 2023 CEI rating indicates the company agrees to allow a controversial stakeholder group focused on sexual identity issues to dictate marketing or advertising strategy (3)(4). By doing so, the company risks dividing employees, alienating customers and harming shareholders. Big Lots operates a DEI training program, though it does not appear to be mandatory (5)

Uses corporate funds to advance ideological causes, organizations, or policies hostile to freedom High Risk of expression.

Big Lots has sponsored Kaleidoscope Youth Center a LGBTQIA youth support organization (1)(2indicates the company covers transgender related costs for its employees and their children, including paid short-term leave, puberty blockers, cross-sex hormones, chest surgeries, genital surgeries, medical visits and lab monitoring, travel and lodging. Additionally, the company has pledged philanthropic support of at least one organization or event that promotes sex and gender ideology (3)(4). By allowing a political stakeholder group to dictate operations, the company increases health care costs and risks dividing employees, alienating customers and harming shareholders.

Uses corporate political contributions for ideological, non-business purposes.

High Risk

Big Lots Inc. does not operate a PAC (1). The company's HRC 2023 CEI rating indicates the company publicly advocated for controversial sex and gender ideology through local, state or federal legislation or initiatives (2)(3). By allowing a political stakeholder group to dictate operations, the company risks dividing employees, alienating customers and harming shareholders.

The contents of this website and related resources (collectively, the "materials") are general in nature and intended for educational use only. Nothing in the materials or any other 1792 Exchange content constitutes legal or professional advice for any specific matter. Anyone seeking legal or professional advice should obtain such advice from competent counsel. Since individual circumstances vary, anyone reviewing the materials and/or any other 1792 Exchange content is strongly urged to obtain specific legal and/or other professional advice before acting or refraining from acting based on such materials or other 1792 Exchange content. 1792 Exchange accepts no responsibility for any loss or damage, howsoever incurred, which may result from accessing or relying on the materials or any other 1792 Exchange content. Further, 1792 Exchange disclaims, to the fullest extent permitted by law, all liability for any acts or omissions based on the materials or any other 1792 Exchange content.

USER AGREEMENT: Company reports and other resources are intended only for the private educational use of the registered user. Republishing and distributing reports and resources is strictly prohibited. By downloading reports and resources, the user accepts these conditions.

© 1792 Exchange 2023