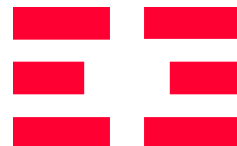



Eaton

Locations: Ireland (HQ), Ohio
Industries: Energy, Utilities

RISK LEVEL:

High Risk
DESCRIPTION:

Eaton scored a 100 on the 2023 Corporate Equality Index (CEI) from the Human Rights Campaign (HRC), a political stakeholder group. By complying with the HRC's controversial demands, Eaton 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. Eaton 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. Eaton supports the Equality Act and the company's CEO signed the CEO Action for Diversity & Inclusion pledge. The company is a member of the UN Race to Zero campaign, has signed the UN Global Compact, and is a corporate partner of the National LGBT Chamber of Commerce (NGLCC). For these reasons, Eaton receives a High Risk rating.

Corporate Weaponization

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

Medium Risk

(1)(2).

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

High Risk

Eaton(1)(2).

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

High Risk

Eaton 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 (1)(2). The company's CEO signed the CEO Action for Diversity & Inclusion pledge, which includes a commitment to promote DEI through bias education training in the workplace (3)(4). Eaton does not provide viewpoint protections for its employees (5).

Corporate Governance and Public Policy

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

Eaton is a member of the Business Coalition for the Equality Act (1). is a member of the UN Race to Zero campaign for climate action and has signed the UN Global Compact (2)(3). The CEO of Eaton, Craig Arnold, is a member of the Business Roundtable and signed its 2019 Statement on the Purpose of Corporation, which promotes stakeholder capitalism over traditional obligations to shareholders and customers (5)(6). Eaton indicates the company agrees to allow a controversial stakeholder group focused on sexual identity issues to dictate marketing or advertising strategy (7)(8). By doing so, the company risks dividing employees, alienating customers and harming shareholders.

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

Eaton indicates 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 (1)(2). By allowing a political stakeholder group to dictate operations, the company increases health care costs and risks dividing employees, alienating customers and harming shareholders. The company is a corporate partner of the National LGBT Chamber of Commerce and is a Copper sponsor of Out & Equal (3)(4).

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

Eaton indicates the company publicly advocated for controversial sex and gender ideology through local, state or federal legislation or initiatives (1)(2). By allowing a political stakeholder group to dictate operations, the company risks dividing employees, alienating customers and harming shareholders. Eaton has not used its PAC donations or lobbying for ideological purposes (3)(4)(5).

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