### Reframing IS Social Change Empathy Surplus Network USA 2022 Communications on Engagement



















Dedicated to
Anita Lewis
Co-Founder and Trustee

Front Cover Photos of Co-Founder Anita Lewis
Overlaid on photo of Girls Emerging Into Maturity, Dayton, Ohio, Class of 2021-2022
(Front/Back Covers)

Top L-R: October 2011, Occupy Dayton, Ohio; May 2014, 1st Invitation to Join UN Global Compact, Wilmington, Ohio; November 2014, Lunch with UNICEF advisor, New York City. Middle L-R: March 2015, Lunch with spouse on Guatemala Habitat Build; May 2014, Business portrait; December 2019, Human Rights Pocketbook Venture meeting with 1st Lady of Guyana, Sandra Granger, Georgetown, Guyana.

Bottom L-R: January 2020, Human Rights Pocketbooks delivered to Rotary International General Secretary, John Hewko, Evansville, IL; March 2013 at her Roaring Brook Farm near Bellbrook, OH; November 2014, UN Global Compact USA Climate Summit, New York City.

### **Empathy Surplus Network USA**

1665 W. Main Street, Wilmington, Ohio 45177 info@empathysurplus.com
Call 833-MPATHUS or 833-672-8487

H.E. António Guterres, Secretary-General United Nations New York, NY 10017 USA

Dear Mr. Secretary-General,



Juneteenth 2022

Thank you for governing with empathy. The Empathy Surplus Network USA (ESNU) is a 501(c)3 human rights thought leaders' continuing education collective from ethical businesses, civil society, and government task forces. Our mission is to apply the pro-empathy insights of cognitive scientist and linguist George Lakoff to localized human rights education and advocacy. And in celebration of Pride Month and Juneteenth, I am pleased to present our 2022 Communication on Engagement entitled **Reframing IS Social Change**.

#### **Engagement with UN Global Compact Network USA**

As Founder and CEO, I am also pleased to confirm that ESNU continues to support the ten principles of the UN Global Compact (UNGC) with respect to human rights, living work/leisure, and the anti-corruption of government for the sake of climate survival. Moreover, I am grateful for the virtual UNGC Leadership Summits that I have attended but have a sense that the USA Network is not well represented, nor is the local business community hearing from the USA Network. Nevertheless, we at ESNU continue to make a clear statement of our commitment to our stakeholders and the general public through the use of our Pro-Empathy Freedom Declaration Toolkit.<sup>1</sup>

Engaging Companies in Global Compact-related Issues and Providing Commentary to Companies on their Communications on Progress (COP) - Democracy Funder or Not?

I am pleased to announce the launch of ESNU's first two indexes: the Human Rights Ethical Business Index (HREBI) and the Human Rights Abuse Corporate Corruption Index (HRACCI). These indexes represent our commentary on the COPs of Fortune 500 members of the UNGC USA Network. In addition, both offer concrete ways members can reframe their efforts to align operations around the Ten Principles and SDGs that actually protect and empower the democratic institutions of their wealth creators so that wealth creator freedoms are expanded. The key difference in the two indexes is that companies on the Human Rights Ethical Business Index freed themselves from funding the Big Lie Sedition Caucus in Congress.<sup>2</sup>

<sup>&</sup>lt;sup>1</sup> Lakoff, George, and Watts, Charles, Pro-Empathy Freedom Declaration Toolkit, https://bit.lv/PEDtool.

<sup>&</sup>lt;sup>2</sup> Kingsbury, Alex, "Who Is Financing Trump's 'Big Lie' Caucus? Corporations You Know," 06/15/2022, https://nyti.ms/39vVfLy

Reframing *IS* social change. And empathy is the soul of democracy. Therefore, the 33 ethical businesses on the HREBI as well as the USA Network (NUSA) itself must decide for democracy and demand that Anti-Sedition Guidelines, similar to the USA Network Antitrust Guidelines,<sup>1</sup> be created, disseminated, and implemented. Furthermore, companies that fund and support sedition in the USA<sup>2</sup> must be barred from membership in the USA Network and its governing board.<sup>3</sup> And finally, companies that are NOT incorporated in the USA must not serve on the USA Network Governing Board.<sup>4</sup>

### Partner Projects - Reframing, Human Rights Pocketbook Venture, and Universal Periodic Review (UPR)

Reframing IS social change. And we suggest additional partner projects in addition to reframing NUSA membership around empathy and democracy. First, we invite Fortune 500 members of the Global Compact to consider the following additions to their COPs:

- Reframe the word "regulate" to "protect,"
- Reframe "Human Resource Departments" to "Wealth Creators Departments,"
- List the number of their USA wealth creators in their COPs as well as show how they
  are fostering wealth creator unions,
- Connect their Diversity, Equity, and Inclusion Departments to their Government
  Relations Departments to lobby governments at all levels to embrace the emerging
  Caring Circular Development Goals, commonly referred to as Sustainable
  Development goals or SDGs, but in this report called CDGs, and
- Encourage the fast track of the Harriet Tubman \$20 bill.

Second, ESNU is grateful for the Human Rights Pocketbook Venture (HRPV) partnerships with USA Network members at the University of Dayton Human Rights Center (UDHRC) and Christ Episcopal Church both in Dayton, Ohio. Together we are distributing complimentary pocketbook copies of the 2015 Illustrated Universal Declaration of Human Rights annually to K-12 and college teachers and students. We invite NUSA members in all categories to consider joining our human rights go local education initiative and join the HRPV to:

- Recruit local teachers to receive complimentary copies of our pocketbook version of the 2015 Illustrated Universal Declaration of Human Rights <sup>5</sup>
- Encourage their wealth creators to sponsor 2.4 students per year with a recurring donation of \$1/mo to ESNU 6

<sup>&</sup>lt;sup>1</sup> UN Global Compact USA Network, Governing Documents, https://bit.lv/3n4rllu

<sup>&</sup>lt;sup>2</sup> ESNU, 1st Human Rights Abuse Corporate Corruption Index, https://bit.lv/3tJRHx9

<sup>&</sup>lt;sup>3</sup> The Dow Chemical Company and Pfizer must be suspended from membership until one year after they stop funding sedition, and may not serve on the board for two years after they rejoin.

<sup>&</sup>lt;sup>4</sup> Bayer is a German company and must not be seen as a member of the USA Network.

<sup>&</sup>lt;sup>5</sup> Use this link to recruit teachers - https://bit.ly/TeachHR.

<sup>&</sup>lt;sup>6</sup> Go to www.empathysurplus.com and click on any donate button.

Third, ESNU is grateful for the collaborative work with UDHRC on the USA's Universal Periodic Review (UPR) through the now inactive US Human Rights Network and ESNU is being intentional about continuing that work.

#### Partnering for the Goals

Finally, I am grateful for the work of Citizens for Responsible Ethics in Washington (CREW), which I discovered through the New York Times.¹ CREW believes that "America deserves a government that is ethical, accountable, and open."² And I will reach out to them to consider joining NUSA and collaborating on both of our indexes. Americans and NUSA are at a crossroads, which begs the question - Can we reverse our national empathy deficit in time to save our democracy? I wish I knew. Nevertheless, ESNU is committed to demanding the human right to pro-empathy freedom, which is the soul of an effective democracy.

Reframing *IS* social change. And our COE will explore how the enslaved and their white allies before, during, and immediately after the US Constitution was ratified, reframed and continue to reframe the meaning of equality, equity, and freedom to include ALL human beings. Nevertheless, our democracy could fail. And, if it does, it will be because NUSA members failed to fund the expansion of empathy for, and responsibility to, all human beings.

I close my commitment letter with a couple of quotes from our first and second Presidents for NUSA members to consider. First, in a letter of presidential farewell to his "fellow citizens," published on September 19, 1796, George Washington warned that a republic's death is often an assisted suicide: "The disorders and miseries . . . seek security and repose in the absolute power of an individual . . . [who] turns this disposition to . . . his own elevation, on the ruins of public liberty." And second, John Adams, replying to John Taylor on December 17, 1814, wrote, "Democracy never lasts long. It soon wastes, exhausts and murders itself. There never was a democracy yet that did not commit suicide." 3

Let us recommit ourselves to the American ideal of a strong nation of nurturing families caring for each other. Let us recommit ourselves to governing with empathy for (UDHR Article 1) and responsibility to (UDHR Article 29) human beings.

Caring human beings and pro-empathy voters are the solutions.

Charles M. Watts

Founder, CEO, and Trustee Chair

<sup>&</sup>lt;sup>1</sup> Kingsbury, Alex, "Who Is Financing Trump's 'Big Lie' Caucus? Corporations You Know," 06/15/2022, <a href="https://nyti.ms/39yVfly">https://nyti.ms/39yVfly</a>

<sup>&</sup>lt;sup>2</sup> https://bit.lv/3n0DvaO

<sup>&</sup>lt;sup>3</sup> Crossan, John Dominic, <u>Render Unto Caesar: The Struggle Over Christ and Culture in the New Testament</u>, p. 3, Harper Collins, New York, 2022

#### CONTENTS

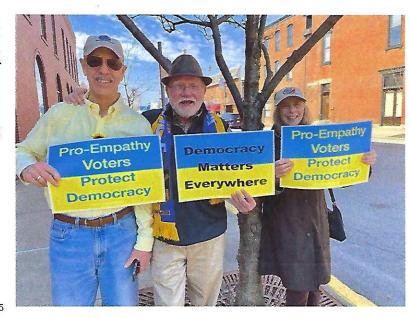
The Duty of Care: Civil Society's Duty to Engage with Companies on Their Communications on Progress Introducing the Human Rights Ethical Business and Human Rights Abuse Corporate Corruption Indexes to Reverse Our Empathy Deficit Citizens for Responsible Ethics in Washington (CREW) Influenced HRACCI Reframing Unethical Business Human Rights Abuses Rooted in Colonial History Global Compact Anti-Corruption Efforts Linked to Existing Unethical Business Human Rights Abuses  Part III - Measurement of Outcomes Human Rights Pocketbook Venture Human Rights Thought Leaders' Continuing Education Human Rights Ethical Business Index - Overall Grades Human Rights Abuse Corporate Corruption Index Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix Notes on the Column Headings of the Human Rights Ethical Business Spreadsheet Year-end Management Report for Empathy Surplus Project Foundation	Part I - CEO Letter of Re-Commitment	i
We Celebrate our Human Rights Education Efforts The Duty of Care: Civil Society's Duty to Engage with Companies on Their Communications on Progress Introducing the Human Rights Ethical Business and Human Rights Abuse Corporate Corruption Indexes to Reverse Our Empathy Deficit Citizens for Responsible Ethics in Washington (CREW) Influenced HRACCI Reframing Unethical Business Human Rights Abuses Rooted in Colonial History Global Compact Anti-Corruption Efforts Linked to Existing Unethical Business Human Rights Abuses  Part III - Measurement of Outcomes Human Rights Pocketbook Venture Human Rights Thought Leaders' Continuing Education Human Rights Abuse Corporate Corruption Index Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix Notes on the Column Headings of the Human Rights Ethical Business Spreadsheet Year-end Management Report for Empathy Surplus Project Foundation	Part II - Description of Practical Actions Taken by the	
The Duty of Care: Civil Society's Duty to Engage with Companies on Their Communications on Progress Introducing the Human Rights Ethical Business and Human Rights Abuse Corporate Corruption Indexes to Reverse Our Empathy Deficit Citizens for Responsible Ethics in Washington (CREW) Influenced HRACCI Reframing Unethical Business Human Rights Abuses Rooted in Colonial History Global Compact Anti-Corruption Efforts Linked to Existing Unethical Business Human Rights Abuses  Part III - Measurement of Outcomes Human Rights Pocketbook Venture Human Rights Thought Leaders' Continuing Education Human Rights Abuse Corporate Corruption Index Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix Notes on the Column Headings of the Human Rights Ethical Business Spreadsheet Year-end Management Report for Empathy Surplus Project Foundation	Empathy Surplus Network USA	
on Their Communications on Progress Introducing the Human Rights Ethical Business and Human Rights Abuse Corporate Corruption Indexes to Reverse Our Empathy Deficit Citizens for Responsible Ethics in Washington (CREW) Influenced HRACCI Reframing Unethical Business Human Rights Abuses Rooted in Colonial History Global Compact Anti-Corruption Efforts Linked to Existing Unethical Business Human Rights Abuses  Part III - Measurement of Outcomes Human Rights Pocketbook Venture Human Rights Thought Leaders' Continuing Education Human Rights Ethical Business Index - Overall Grades Human Rights Abuse Corporate Corruption Index Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix Notes on the Column Headings of the Human Rights Ethical Business Spreadsheet Year-end Management Report for Empathy Surplus Project Foundation	We Celebrate our Human Rights Education Efforts	2
Introducing the Human Rights Ethical Business and Human Rights Abuse Corporate Corruption Indexes to Reverse Our Empathy Deficit Citizens for Responsible Ethics in Washington (CREW) Influenced HRACCI Reframing Unethical Business Human Rights Abuses Rooted in Colonial History Global Compact Anti-Corruption Efforts Linked to Existing Unethical Business Human Rights Abuses  Part III - Measurement of Outcomes Human Rights Pocketbook Venture Human Rights Thought Leaders' Continuing Education Human Rights Ethical Business Index - Overall Grades Human Rights Abuse Corporate Corruption Index Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix Notes on the Column Headings of the Human Rights Ethical Business Spreadsheet Year-end Management Report for Empathy Surplus Project Foundation	The Duty of Care: Civil Society's Duty to Engage with Companies	
Abuse Corporate Corruption Indexes to Reverse Our Empathy Deficit Citizens for Responsible Ethics in Washington (CREW) Influenced HRACCI Reframing Unethical Business Human Rights Abuses Rooted in Colonial History Global Compact Anti-Corruption Efforts Linked to Existing Unethical Business Human Rights Abuses  Part III - Measurement of Outcomes Human Rights Pocketbook Venture Human Rights Thought Leaders' Continuing Education Human Rights Ethical Business Index - Overall Grades Human Rights Abuse Corporate Corruption Index Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix Notes on the Column Headings of the Human Rights Ethical Business Spreadsheet Year-end Management Report for Empathy Surplus Project Foundation	on Their Communications on Progress	3
Empathy Deficit  Citizens for Responsible Ethics in Washington (CREW) Influenced HRACCI  Reframing Unethical Business Human Rights Abuses Rooted in Colonial History Global Compact Anti-Corruption Efforts Linked to Existing Unethical Business Human Rights Abuses  Part III - Measurement of Outcomes Human Rights Pocketbook Venture Human Rights Thought Leaders' Continuing Education Human Rights Ethical Business Index - Overall Grades Human Rights Abuse Corporate Corruption Index Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix  Notes on the Column Headings of the Human Rights Ethical Business Spreadsheet Year-end Management Report for Empathy Surplus Project Foundation	Introducing the Human Rights Ethical Business and Human Rights	
Citizens for Responsible Ethics in Washington (CREW) Influenced HRACCI Reframing Unethical Business Human Rights Abuses Rooted in Colonial History Global Compact Anti-Corruption Efforts Linked to Existing Unethical Business Human Rights Abuses  Part III - Measurement of Outcomes Human Rights Pocketbook Venture Human Rights Thought Leaders' Continuing Education Human Rights Ethical Business Index - Overall Grades Human Rights Abuse Corporate Corruption Index Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix Notes on the Column Headings of the Human Rights Ethical Business Spreadsheet Year-end Management Report for Empathy Surplus Project Foundation	Abuse Corporate Corruption Indexes to Reverse Our	
Influenced HRACCI Reframing Unethical Business Human Rights Abuses Rooted in Colonial History Global Compact Anti-Corruption Efforts Linked to Existing Unethical Business Human Rights Abuses  Part III - Measurement of Outcomes Human Rights Pocketbook Venture Human Rights Thought Leaders' Continuing Education Human Rights Ethical Business Index - Overall Grades Human Rights Abuse Corporate Corruption Index Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix Notes on the Column Headings of the Human Rights Ethical Business Spreadsheet Year-end Management Report for Empathy Surplus Project Foundation	Empathy Deficit	5
Reframing Unethical Business Human Rights Abuses Rooted in Colonial History Global Compact Anti-Corruption Efforts Linked to Existing Unethical Business Human Rights Abuses  Part III - Measurement of Outcomes Human Rights Pocketbook Venture Human Rights Thought Leaders' Continuing Education Human Rights Ethical Business Index - Overall Grades Human Rights Abuse Corporate Corruption Index Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix Notes on the Column Headings of the Human Rights Ethical Business Spreadsheet Year-end Management Report for Empathy Surplus Project Foundation	Citizens for Responsible Ethics in Washington (CREW)	
Colonial History Global Compact Anti-Corruption Efforts Linked to Existing Unethical Business Human Rights Abuses  Part III - Measurement of Outcomes Human Rights Pocketbook Venture Human Rights Thought Leaders' Continuing Education Human Rights Ethical Business Index - Overall Grades Human Rights Abuse Corporate Corruption Index Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix Notes on the Column Headings of the Human Rights Ethical Business Spreadsheet Year-end Management Report for Empathy Surplus Project Foundation	Influenced HRACCI	6
Global Compact Anti-Corruption Efforts Linked to Existing Unethical Business Human Rights Abuses  Part III - Measurement of Outcomes Human Rights Pocketbook Venture Human Rights Thought Leaders' Continuing Education Human Rights Ethical Business Index - Overall Grades Human Rights Abuse Corporate Corruption Index Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix Notes on the Column Headings of the Human Rights Ethical Business Spreadsheet Year-end Management Report for Empathy Surplus Project Foundation	Reframing Unethical Business Human Rights Abuses Rooted in	
Part III - Measurement of Outcomes  Human Rights Pocketbook Venture  Human Rights Thought Leaders' Continuing Education  Human Rights Ethical Business Index - Overall Grades  Human Rights Abuse Corporate Corruption Index  Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix  Notes on the Column Headings of the Human Rights Ethical Business  Spreadsheet  Year-end Management Report for Empathy Surplus Project Foundation	Colonial History	7
Part III - Measurement of Outcomes  Human Rights Pocketbook Venture  Human Rights Thought Leaders' Continuing Education  Human Rights Ethical Business Index - Overall Grades  Human Rights Abuse Corporate Corruption Index  Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix  Notes on the Column Headings of the Human Rights Ethical Business  Spreadsheet  Year-end Management Report for Empathy Surplus Project Foundation	Global Compact Anti-Corruption Efforts Linked to Existing	
Human Rights Pocketbook Venture Human Rights Thought Leaders' Continuing Education Human Rights Ethical Business Index - Overall Grades Human Rights Abuse Corporate Corruption Index Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix Notes on the Column Headings of the Human Rights Ethical Business Spreadsheet Year-end Management Report for Empathy Surplus Project Foundation	Unethical Business Human Rights Abuses	10
Human Rights Thought Leaders' Continuing Education Human Rights Ethical Business Index - Overall Grades Human Rights Abuse Corporate Corruption Index Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix Notes on the Column Headings of the Human Rights Ethical Business Spreadsheet Year-end Management Report for Empathy Surplus Project Foundation	Part III - Measurement of Outcomes	
Human Rights Ethical Business Index - Overall Grades Human Rights Abuse Corporate Corruption Index Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix Notes on the Column Headings of the Human Rights Ethical Business Spreadsheet Year-end Management Report for Empathy Surplus Project Foundation	Human Rights Pocketbook Venture	13
Human Rights Abuse Corporate Corruption Index Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix  Notes on the Column Headings of the Human Rights Ethical Business Spreadsheet Year-end Management Report for Empathy Surplus Project Foundation	Human Rights Thought Leaders' Continuing Education	14
Top Three Most Popular Caring Circular Development Goals (CDG) & Participation in HREBI  Appendix  Notes on the Column Headings of the Human Rights Ethical Business Spreadsheet Year-end Management Report for Empathy Surplus Project Foundation	Human Rights Ethical Business Index - Overall Grades	16
Appendix  Notes on the Column Headings of the Human Rights Ethical Business  Spreadsheet  Year-end Management Report for Empathy Surplus Project Foundation	Human Rights Abuse Corporate Corruption Index	17
Appendix  Notes on the Column Headings of the Human Rights Ethical Business  Spreadsheet  Year-end Management Report for Empathy Surplus Project Foundation	Top Three Most Popular Caring Circular Development Goals (CDG) &	
Notes on the Column Headings of the Human Rights Ethical Business  Spreadsheet  Year-end Management Report for Empathy Surplus Project Foundation	Participation in HREBI	18
Spreadsheet Year-end Management Report for Empathy Surplus Project Foundation	Appendix	
Year-end Management Report for Empathy Surplus Project Foundation	Notes on the Column Headings of the Human Rights Ethical Business	
	Spreadsheet	21
DBA Empathy Surplus Network USA ending 12/31/2021	Year-end Management Report for Empathy Surplus Project Foundation	
	DBA Empathy Surplus Network USA ending 12/31/2021	28

# PART II DESCRIPTION OF PRACTICAL ACTIONS TAKEN BY THE EMPATHY SURPLUS NETWORK USA (ESNU)

#### We Celebrate Our Human Rights Education Efforts

Reframing IS social change.<sup>1</sup> And ESNU is grateful to its stakeholders who donated \$12,500 to our Human Rights Pocketbook Venture (HRPV)<sup>2</sup> last year, to help introduce the human rights framework as an integral missing link in our children's educational experience. That information gap is even more regrettable given the requirement for nation-states to provide human rights education as part of their United Nations participation and commitment<sup>3</sup>. Thus, we are both proud and thankful for these invaluable stakeholder donations, which

helped us distribute more than 2,500 complimentary pocketbook copies of the <u>Illustrated Universal Declaration of Human Rights</u>
(UDHR) to K-12 teachers and students, and 1st-year undergrad and postgraduate students.<sup>4</sup>
Moreover, we logged more than 30,000 interactions with our stakeholders inviting them to (1) help us with the HRPV, and (2) help us reframe political and moral discourse around empathy<sup>5</sup>



to build a caring society powered by a caring circular economy. And, in our headquarters city

<sup>&</sup>lt;sup>1</sup> Lakoff, George, <u>Don't Think of an Elephant: Know Your Values and Frame the Debate</u>, "Introduction: Reframing IS Social Change." p xi, 2014, Chelsea Green Publishing, White Plains Junction, VT

<sup>&</sup>lt;sup>2</sup> Human Rights Pocketbook Venture, <a href="https://p2p-usa.keela.co/2022-HRPV">https://p2p-usa.keela.co/2022-HRPV</a>. No donors were wealth creators of the Fortune 500 companies mentioned in this report. We hope that changes.

<sup>&</sup>lt;sup>3</sup> Universal Declaration of Human Rights, Article 26:2 "Education shall be directed to the full development of the human personality and to the strengthening of respect for human rights and fundamental freedoms."

<sup>&</sup>lt;sup>4</sup> None of our participating teachers that receive annual complimentary pocketbooks were recruited by wealth creators of the Fortune 500 companies mentioned in this report. We hope that changes.

<sup>&</sup>lt;sup>5</sup> ESNU, "Pro-Empathy Freedom Declaration," <a href="https://bit.ly/PEDtool">https://bit.ly/PEDtool</a>

of Wilmington, Ohio, we continue to co-host and frame local "corporal politics" as shown in the photo on page two.7

Reframing IS social change. And in 2022 ESNU launched its peer-to-peer fundraising tool for stakeholders



to generate Human Rights Pocketbook Venture Team Grants. Beginning in 2022, cumulative donors of \$1,000 or more qualify as W.E.B. Dubois-Eleanor Roosevelt Fellows, acknowledging two of our nation's most prominent human rights pioneers.

Reframing IS social change. And in 2021 we launched the Pro-Empathy Freedom Declaration Initiative<sup>8</sup>, inviting voters and candidates to declare themselves pro-empathy voters and/or candidates.

#### The Duty of Care - UNGC Civil Society's Duty to Engage with Companies on Their Communications on Progress

Reframing IS social change. And we are pleased to launch ESNUs first two indexes: the first Human Rights Ethical Business Index (HREBI) and the first Human Rights Abuse Corporate Corruption Index (HRACCI) because everything and everyone we love is threatened by the dangerous carbon pollution blanket and anti-empathy public governance. These threats

anti-empathy corporate accomplice9

are the cumulative results of decades of



complicity<sup>10</sup> in human rights abuse. Therefore, the HREBI and HRACCI are our answers to

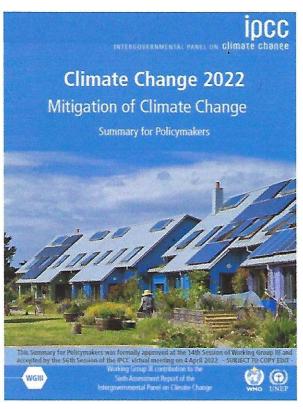
<sup>&</sup>lt;sup>6</sup> Snyder, Timothy, On Tyrany: Twenty Lessons from the Twntieth Century, Chapter 13, "Practice Corporeal Politics," p. 83, 2017, Tim Duggins Books, New York, NY.

Photo L-R: CEO Charles Watts, former Wilmington GOP Mayor Randy Riley, and Alice Lundblad. 8 ESNU, Ibid.

<sup>9</sup> Dwyer, Devin, "Judge Jackson takes empathetic approach to impartiality; ANALYSIS," ABC News. 03/23/22, See Judge Jackson's confirmation photo on page 3, https://abcn.ws/39dWzDx

<sup>10</sup> Leonhardt, David, "Good morning. We look at why economic inequality began soaring in the U.S. four decades ago," June 5, 2022, New York Times, https://nyti.ms/3zmDiuo

providing pro-empathy commentary<sup>11</sup> on the COPs of UNGC Fortune 500 members to do better, and it is a pro-empathy call to HREBI companies to consider partnering for human rights education.<sup>12</sup> Of note, the UN Global Compact lacks an ongoing measurement tool for grading or identifying an "ethical business" that is easy for "We the People of the United Nations"<sup>13</sup> to access and understand. We define an ethical business as one that promotes the



economic vision first implied at Bretton Woods,<sup>14</sup> and later defined in the <u>UDHR</u> that sees the world as a community of strong, nurturing families caring for each other. Such a vision NOW requires reframing "sustainability" to "caring circularity." Such a caring circular economy is driven by "progressive markets," filled with "ethical businesses" aligned around the UNGC Ten Principles, especially Principles 1 & 2 that focus explicitly on human rights. Why not sustainability? Because if we sustain what we're doing, the human species (and others) will soon cease to exist.

Reframing IS social change. For example, since the launch of the Global Compact in 2000 there

<sup>&</sup>lt;sup>11</sup> UN Global Compact, "Suggested Activities for Non-Business Members," #4 - Provide commentary to companies on Communications on Progress," <a href="http://bit.ly/1biznon">http://bit.ly/1biznon</a>

<sup>&</sup>lt;sup>12</sup> Ibid., "#2 & #3 Propose partnership projects on corporate sustainability and Engage companies in Global Compact-related issues," <a href="http://bit.lv/1biznon">http://bit.lv/1biznon</a>

<sup>13</sup> McConnon, Thomas, Rotarian, <u>Conversations At The United Nations</u>, "Rotarians at San Francisco helped rewrite the Preamble ("We the peoples…" rather than "We the States…"). US Secretary of State Edward R. Stettinius, Jr., wrote, 'The invitation to Rotary International to participate in the United Nations Conference as a consultant to the United Nations delegation was not merely a gesture of goodwill and respect toward a great organization. It was a simple recognition of the practical part Rotary's members have played and will continue to play in the development of understanding among nations. The representatives of Rotary were needed at San Francisco, and as you well know, they made a considerable contribution to the Charter itself, and particularly to the framing of provisions for the Economic and Social Council.", p xiv-xv, 2018, Legwork Team Publishing, New York.

<sup>&</sup>lt;sup>14</sup> Ghizoni, Sandra Kollen, Federal Reserve of Atlanta, *Creation of the Bretton Woods System, July* 1944, <a href="https://www.federalreservehistory.org/essays/bretton-woods-created">https://www.federalreservehistory.org/essays/bretton-woods-created</a>

<sup>&</sup>lt;sup>15</sup> UN ECOSOC, Caring Circular Economy for the SDGs: From Concept to Practice, https://bit.lv/CiRcLeE

<sup>16</sup> Progressive Markets Task Force, <a href="https://empathysurplus.com/progressive-markets/">https://empathysurplus.com/progressive-markets/</a>

have been at least two initiatives to help the public define an ethical company: ESG<sup>17</sup> Investing, and the Global Reporting Initiative. Both have had a measure of success in reframing the idea of an ethical business based on human rights, but neither is particularly user friendly. However, the HREBI and the HRACCI are designed to clearly provide the public and industry an idea of how companies can expand their empathy for and responsibility to their wealth-creating stakeholders. Because we now know we must reframe "sustainability" to "caring circularity" to have any hope of throwing off our smothering carbon pollution blanket in time to save the human race from 'extinction.

### Introducing the Human Rights Ethical Business and Human Rights Abuse Corporate Corruption Indexes to Reverse Our Empathy Deficit

Reframing IS social change. And ESNU joined UNGC because we are committed to reframing the definition of an

"ethical business" as one that protects and respects human rights and remedies human rights abuses and violations.<sup>18</sup> Nevertheless, the January 6, 2021 insurrection attempt and 2022 leak of the Supreme



Court draft opinion that will re-enslave women, <sup>19</sup> <sup>20</sup> <sup>21</sup> <sup>22</sup> removing their right to self-determination and reproductive decision-making such as forcing them to give birth without their consent, is symptomatic of corporate America's empathy deficit. Alarming retrenchment, legal decisions like this, and increasing evidence of the broken US healthcare system and our mutual inability to close the NRA mass murder loophole has sparked intense debate among

<sup>&</sup>lt;sup>17</sup> UN ECOSOC, <u>Who Cares Wins</u>, Environment, Social, and Governance Investing launched, 2004, <a href="https://bit.ly/ESGcare">https://bit.ly/ESGcare</a>

UN, <u>Guiding Principles on Business and Human Rights</u>, 2011, <a href="https://unglobalcompact.org/library/2">https://unglobalcompact.org/library/2</a>
 Atwood, Margaret, "Enforced childbirth is slavery: Margaret Atwood on the right to abortion," The Guardian, May 7, 2022, <a href="https://bit.lv/3wLLtxm">https://bit.lv/3wLLtxm</a>

<sup>&</sup>lt;sup>20</sup> Allotey-Reidpath, Kiva Diamond, "Nine months a slave: when pregnanc is involuntary servitude to a foetus," Reproductive Health Matters, Volumn 26, Issue 52, 2018, https://bit.ly/3M1CbmE

<sup>&</sup>lt;sup>21</sup> LDHI, Lowcountry Digital History Initiative, "Hidden Voices: Enslaved Women in the Lowcountry and US South, Reproduction and Resistance, <a href="https://bit.lv/3z7xlkK">https://bit.lv/3z7xlkK</a>

<sup>&</sup>lt;sup>22</sup> Abcarian, Robin, "California Journal: Forcing women to have children is akin to slavery, says a devoutly Christian abortion doctor," May 21, 2017, Los Angeles Times, <a href="https://lat.ms/3LWaT0C">https://lat.ms/3LWaT0C</a>

ESNU stakeholders about whether UNGC USA business participants are bad faith or good faith actors in reality. Nevertheless, we want to see our empathy deficit crisis as an opportunity for partnership geared toward continuous improvement in human rights terms and implementation. Therefore, we decided to create two indexes that can be amended by our non-business UNGC allies and crowdsourcing partners and in dialogue with our UNGC business partners.

Reframing IS social change. And the first **HREBI and HRACCI** embrace the UNGC's reframing hope that business members join in good faith to align their operations around the Ten Principles and become more ethical. To produce these unique and valuable Indexes, we analyzed members' Communications on Progress to find concrete examples of how operations were aligned around human rights and how public protections and empowerments were encouraged to help implement human rights in the USA. We limited our inaugural Indexes to the 48 Fortune 500 UNGC members who joined UNGC prior to 2021, graded them using 40 categories, and scored them on a 100 point scale as follows: ABCDF - A+ = 100-98, A = 97-94, A- = 93-90, B+ = 89-88, B = 87-84, B- = 83-80, C+ = 79-78, C = 77-74, C- = 73-70, D+=69-68, D=67-64, D- =63-60, and F = 59 or below. For the baseline, all companies listed began with a score of 60 and a grade of D-, and prior to applying any scores from the 40 categories. Furthermore, companies received a top score of 1 in each category that included UNGC membership and claiming each of the 17 CDGs. Therefore, if any company received a positive score of 1 per CDG and for joining the UNGC, their score and grade jumps to a 78 or C+ as a "good faith" incentive.

#### Citizens for Responsible Ethics in Washington (CREW) Influenced HRACCI

Reframing IS social change. And reframing around the empathy aspirations of the UNGC<sup>26</sup> and the CDGs takes a moral commitment<sup>27</sup> from company leadership. All company personnel, especially owners and management, have a duty to care about human rights and implement them both in their companies as well as their communities. Therefore, the HREBI

<sup>&</sup>lt;sup>23</sup> Empathy Surplus Network USA, "Categories of the HREBI and HRACCI," (See Appendix)

<sup>&</sup>lt;sup>24</sup> Lakoff, George, <u>Thinking Points: Communicating Our American Vision and Values</u>, Ch. 7, Strategic Initiatives, "Ethical Business," Rockridge Institute, 2006, <a href="https://bit.ly/THINKpts">https://bit.ly/THINKpts</a>. Progressive markets should be a tool to enhance the common good. The existence of the UNGC and CDGs acknowledges that for the most part unethical businesses run and ruin the lives of humanity and have brought us to the brink of extinction.

<sup>&</sup>lt;sup>25</sup> ESNU, CDG, Caring Circular Development Goals, reframes SDG, Sustainable Development Goals

<sup>&</sup>lt;sup>26</sup> UDHR, Article 1, https://bit.ly/A01udhr

<sup>&</sup>lt;sup>27</sup> Ibid., Article 29, https://bit.ly/A29udhr

and HRACCI both have a time component score that kicks in with the second COP that subtracts 0.05 from a companies score in each category each year if they show no progress. Also, with the help of CREWs report<sup>28</sup> on companies funding sedition we created a "SF - Sedition Funding" category on the spreadsheet in Column AE. For example, the 15 sedition funders were moved to the Human Rights Abuse Corporate Corruption Index (HRACCI). And companies not funding sedition remained on the Human Rights Ethical Business Index (HREBI).

#### Reframing Unethical Business Human Rights Abuses Rooted in Colonial History

Reframing IS social change. In fact, reframing human rights abuses were called rebellion and were carried out hundreds of times by the enslaved between 1619 and the Emancipation Proclamation.<sup>29</sup> Ironically, it was common during the buildup to the colonies breaking with Great Britain for unethical

business enslavers arguing against Britain's tyranny to reframe themselves as "slaves" - to King George. 30 Consequently, when Thomas Jefferson's 168-word condemnation of actual chattel slavery 31 appeared in a rough draft of the US Declaration of Independence, elected representatives of enslavers like Washington, many themselves enslavers, struck it down, because it did not fit their frame of themselves as *slaves to tyranny*. Abolitionists and the enslaved were inspired by the success of the Haitian Revolution, which Jefferson called "formidable," from 1791 to 1803, led by former enslaved Toussaint L'Ouverture. And in 1804, the Saint-Domingue rebels declared themselves no



<sup>&</sup>lt;sup>28</sup> CREW, Promises Kept: The Companies Not Funding Sedition, https://bit.lv/3zlfJfC

<sup>&</sup>lt;sup>29</sup> Blakemore, Erin, "How Two Centuries of Slave Revolts Shaped American History," 11/08/19, National Geographic, https://on.natgeo.com/3GXatGH

<sup>&</sup>lt;sup>30</sup> Hannah-Jones, Nicole, <u>The 1619 Project</u>, Ch 1, *Democracy,* p. 12, The New York Times Magazine, 2021.

<sup>&</sup>lt;sup>31</sup> Jefferson, Thomas, 1776, "Jefferson's Rough Draft of the US Declaration of Independence," Library of Congress, <a href="https://www.loc.gov/exhibits/declara/ruffdrft.html">https://www.loc.gov/exhibits/declara/ruffdrft.html</a>

longer slaves to white supremacy "and asserted Black people's fundamental human rights to liberty and self-government."

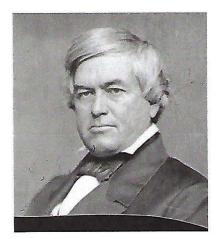
Reframing IS social change. And despite the enslavers who wrote it, history has reframed America's US Declaration of Independence as the first human rights declaration. 32 Because we can give thanks to the earliest human rights advocates - the abolitionists and the oppressed peoples, themselves - that during and after the ratification process of the US Constitution, they called out the enslaving framers as deceitful. In 1838, Frederick Douglass said of the Constitution that it was so "cunningly" framed



that "no one would have imagined that it recognized or sanctioned slavery."<sup>33</sup> Nevertheless, rejecting an originalist approach to the Constitution, Douglass reversed himself two years later to reframe it as "a glorious liberty document" and that slavery was antithetical to the US Constitution.<sup>34</sup>

Reframing IS social change. And we hope Fortune 500 CEOs can look to early white ethical businessmen like Cassius Marcelius Clay, an early Kentucky planter, 1810-1903,

known as the Lion of White Hall, as an example of courage to care about human rights in business. In addition to a plantation owner he was an early abolitionist, emancipator, politician, and journalist, who published an abolitionist newspaper called "True American." In fact, Clay, Lincoln's Ambassador to Russia during the Civil War and founder of Berea College, was the target of several assassination attempts by pro-slavery politicians and businessmen. And each time he sent his would be assailants packing.



<sup>&</sup>lt;sup>32</sup> Hunt, Lynn, Inventing Human Rights: A History, p.215, 2007, WW Norton and Company.

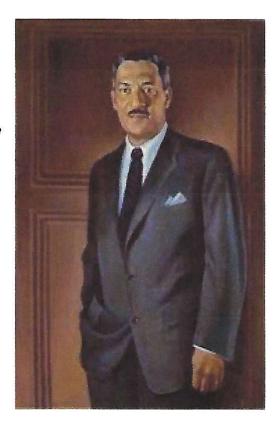
<sup>33</sup> Ibid., Hannah-Jones, p.20

<sup>34</sup> Ibid.

<sup>35</sup> Weird History, Abolitionist Cassius Clay Was the Toughest Politician Ever," https://voutu.be/Z7A7kn6zQe4

Reframing IS social change. And fast forward to the bicentennial of the US Constitution, where Justice Thurgood Marshall, the first Black Supreme Court Justice, had this to say in 1987:

"I do not believe that the meaning of the Constitution was forever "fixed" at the Philadelphia Convention. Nor do I find the wisdom, foresight, and sense of justice exhibited by the Framers particularly profound. To the contrary, the government they devised was defective from the start, requiring several amendments, a civil war, and momentous social transformation to attain the system of constitutional government, and its respect for the individual freedoms and human rights, we hold as fundamental today. When



contemporary Americans cite "The Constitution," they invoke a concept that is vastly different from what the Framers barely began to construct two centuries ago." 36

Reframing IS social change. Therefore, when "We the people" of the new United Nations introduced the <u>Universal Declaration of Human Rights</u> in 1948 they reframed a barbarous world to one based on empathy for (Article 1) and responsibility to (Article 29) human beings, the wealth creators of any business or nation. And that launched two decades of expansion of greater inclusion for people of color and women that included Brown v Board of Education in 1954, Affirmative Action and the Civil Rights Voting Rights Act in 1965, and Roe v Wade in 1973. But even though empathy for and responsibility to others, laid out in the <u>Universal Declaration of Human Rights</u>, are 74 years old this year, "the countervailing effect of violence, pain, and domination is also greater than ever before." 38

<sup>&</sup>lt;sup>36</sup> Marshall, Thurgood, US Supreme Court Justice and civil rights advocate, "The Bicentennial Speech," Annual Seminar of the San Francisco Patent and Trademark Law Association, Maui, Hawaii, May 6, 1987, <a href="http://thurgoodmarshall.com/the-bicentennial-speech/">http://thurgoodmarshall.com/the-bicentennial-speech/</a>

<sup>&</sup>lt;sup>37</sup> McConnon, Thomas (Rotarian), <u>Conversations At the United Nations</u>, "Rotarians at San Francisco helped write the Preamble ("We the Peoples…" rather than "We the States…")., p xiv, Legwork Team Publishing, all royalties benefit The Foundation of the Rotary Club of New York City and The Rotary Foundation equally."

<sup>&</sup>lt;sup>38</sup> Hunt, Lynn, <u>Inventing Human Rights: A History</u>, p.212, 2007, WW Norton and Company. Dean, Carolyn J., <u>The Fraqility of Empathy After the Holocaust</u> (Ithaca, NY: Cornell University Press, 2004)

### Global Compact Anti-Corruption Efforts Linked to Continued Unethical Business Policies and Practices and Human Rights Abuses

Reframing IS social change. However, despite the human rights progress made during this period after World War II, corporate America did not join the pro-empathy human rights movement. In fact, quite the opposite - Lewis Powell's Memo,<sup>39</sup> written in 1971 to CEO members of the US Chamber of Commerce launched an aggressive unethical corporate attack on pro-empathy governance, truth, human rights and democracy. And for three decades after Powell's Memo, the cognitive science and linguistic advantage that unethical business used in their corruption of public government went virtually unchallenged. For example, Exxon scientist Marty Hoffert<sup>40</sup> created a model in 1981 that predicted our current climate emergency, but his superiors undermined his findings. Then in 1998 our cognitive scientist mentor Dr. George Lakoff launched his Rockridge Institute. And in 2000 the United Nations launched its business initiative called the Global Compact. Both were an attempt to reframe ethical business practices away from anti-empathy conservatism to progressive empathy and human rights.

Reframing IS social change. In fact, after 22 years of UNGC existence, we would like to

think that the Fortune 500 companies that have joined the USA Network did so to become more ethical. And we want to believe they want to embrace and promote the vision of the USA as a strong community of nurturing families committed to caring for each other. Afterall, human rights Article 16 states that "The family is the natural and fundamental group unit of society and is entitled to protection by society and the State." Such a caring society would be filled with what The Schott Foundation calls "Loving Cities." 41





Reframing IS social change. But

despite the good intentions of progressive cognitive scientists like Dr. George Lakoff and

<sup>&</sup>lt;sup>39</sup> Powell, Louis, "Confidential Memo: Attack on American Free Enterprise System, To: Mr. Eugene B. Sydnor, Jr., Chairman, Education Committee, U.S. Chamber of Commerce" 08/23/1971, <a href="http://bit.ly/lPowell">http://bit.ly/lPowell</a>. Powell was Richard Nixon's nominee to the US Supreme Court.

<sup>&</sup>lt;sup>40</sup> Keane, Phoebe, BBC News, "How the Oil Industry Made Us Doubt Climate Change," 20 Sept 2020, <a href="https://www.bbc.com/news/stories-53640382">https://www.bbc.com/news/stories-53640382</a>

<sup>&</sup>lt;sup>41</sup> The Schott Foundation, Loving Cities Index, https://lovingcities.schottfoundation.org/

aspirational democratic institutions like the United Nations, the world's empathy deficit in the business community is so low that it threatens our democracy. And since our last COE in 2020, attacks on pro-empathy public governance by authoritarian conservatives at all levels of governance have increased. These attacks have been fueled by actions or inactions, intentional or not, of many of the Fortune 500 members of the UNGC USA Network, despite their participation. For example,

- The US Capitol was attacked by allies of #LoserPOTUS5<sup>4243</sup> attempting a coup and fueled by the lie that the 2020 presidential election was stolen.
- One million unvaccinated Americans, disproportionately from marginalized groups, died needlessly from the pandemic, some say intentionally.<sup>44 45</sup>
- Damages done to our foreign relations by the former #LoserPOTUS5 and his anti-human rights Secretary of State<sup>46</sup> emboldened Russia's invasion of Ukraine.
- NPR reported in February 2022 that 35 states introduced legislation that would outlaw human rights education in public schools.<sup>47</sup>
- The UN 2022 IPCC report, in summary, reported, "Without immediate and deep emissions reductions across all sectors, limiting global warming to 1.5°C (2.7°F) is beyond reach." 48
- The Brennan Center for Justice<sup>49</sup> reported in December 2021 that between January 1 and December 7, at least 19 states passed 34 laws restricting access to voting.

  Reframing IS social change. And despite all of the threats to wealth creators' human rights of UNGC Fortune 500 members, only three of the 33 HREBI companies<sup>50</sup> and two of 15

<sup>42</sup> Lakoff, George, "A Minority President," 2017, https://bit.ly/2RRIv6G

Autional Popular Vote, 5 of 46 Presidents have been elected while losing the popular vote,
 https://www.nationalpopularvote.com/5-46-presidents-came-office-without-winning-national-popular-vote
 Snyder, Timothy, "Killing Parents in Bad Faith," Substack blog "Thinking About", October 2021,
 https://snyder.substack.com/p/killing-parents-in-bad-faith?s=r

<sup>&</sup>lt;sup>45</sup> Devega, Chauncey, "Trump and his regime committed - or at least condoned - mass murder. America just doesn't care," November 18, 2021, Salon, https://bit.ly/HRPVp2p

<sup>&</sup>lt;sup>46</sup> Empathy Surplus Network USA, Public Comment on US State Department, Commission on Unalienable Rights, 2020, <a href="https://bit.ly/39z8Tdi">https://bit.ly/39z8Tdi</a>

<sup>&</sup>lt;sup>47</sup> Gross, Terry, "From Slavery to Socialism, New Legislation Restricts What Teachers Can Discuss," NPR Fresh Air, 02/2022,

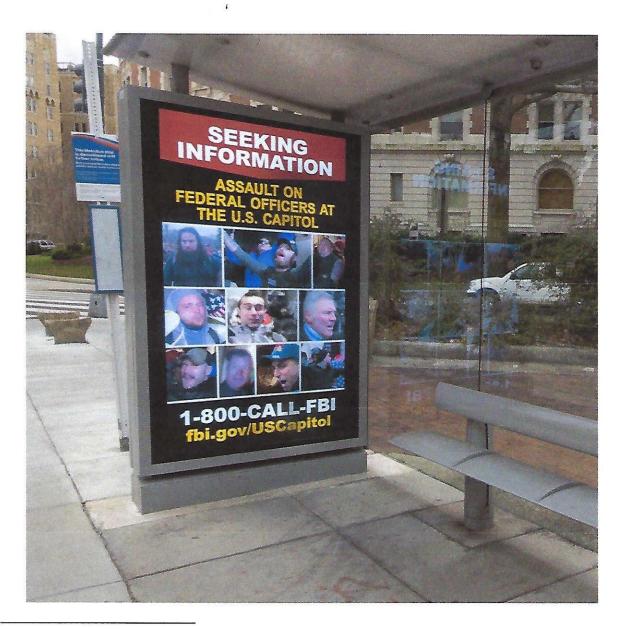
https://www.npr.org/2022/02/03/1077878538/legislation-restricts-what-teachers-can-discuss

<sup>48</sup> UN 2022 IPCC Report - https://www.ipcc.ch/report/ar6/wg3/

<sup>&</sup>lt;sup>49</sup> Brennan Center for Justice, "Voting Laws Roundup: December 2021, <a href="https://www.brennancenter.org/our-work/research-reports/voting-laws-roundup-december-2021">https://www.brennancenter.org/our-work/research-reports/voting-laws-roundup-december-2021</a>

<sup>&</sup>lt;sup>50</sup> ESNU, 1st Human Rights Ethical Business Index spreadsheet, Column AE, Microsoft Corporation, PayPal Holdings Inc, MetLife, 2022, <a href="https://bit.lv/HREBI22">https://bit.lv/HREBI22</a>

HRACCI companies <sup>51</sup>analyzed in the HREBI mentioned their concern for the need to protect American public voting rights in the aftermath of the January 6th attack on the US Capitol. We believe corporate America's limited empathy for and responsibility to human rights in America is shameful. Nevertheless, the Empathy Surplus Network USA believes in the mission of the United Nations and the UNGC Ten Principles. And in that spirit, we launched the two indexes to encourage companies to expand empathy beyond themselves.



<sup>&</sup>lt;sup>51</sup> ESNU, 1st Human Rights Abuse Corporate Corruption Index spreadsheet, Column AE, The Dow Chemical Company and Intel Corporation, 2022, <a href="https://bit.lv/3tJRHx9">https://bit.lv/3tJRHx9</a>

#### PART III **MEASUREMENT OF OUTCOMES**

#### **Human Rights Pocketbook Venture**

Reframing IS social change. And the 3rd edition of the pocketbook version of the 2015 Illustrated Universal Declaration of Human Rights was distributed free of charge, thanks to our donors,<sup>52</sup> to the teachers<sup>53</sup> and students at the following institutions in 2020 and 2021:

490	Elementary Students	Sustainable Development Enterprise, Georgetown,
		Guyana <sup>54</sup>
350	1st-year undergraduates	Wilmington College, Wilmington, Ohio
230	Adults	Empathy Surplus Network USA recruitment venues
150	1st-year undergraduates	University of Hawaii, Honolulu, Hawaii
100	9th-Grade English Students	East Clinton High School, Lees Creek, Ohio
60	1st-year undergraduates	Sinclair Community College, Dayton, Ohio
60	Girls Ages 10-18	Girls Emerging Into Maturity (NGO), Dayton, Ohio
50	1st-year undergraduates	University of Dayton, Dayton, Ohio
30	9th-12th Grade Students	Dayton Regional STEM, Dayton, Ohio



https://bit.ly/HuRtFun
 Teacher Sign-up Form - https://bit.ly/TeachHR
 Relationship ended at the end of 2021

#### **Human Rights Thought Leaders' Continuing Education**

Reframing IS social change. And ESNU participants spent 384 hours over the last two years in weekly discussions on how to apply the pro-empathy works of cognitive scientist and linguist Dr. George Lakoff to moral and political discourse in their centers of influence. In addition, they engaged other like-minded caring human rights advocates in UNGC activities, and collaborated in evaluating the USA human rights record through the universal periodic review (UPR) process. The Empathy Surplus Network USA is currently launching its first part-time fellow program to help expand this area through partnerships in the Human Rights Go Local Movement, like Human Rights Cities.

#### Reframe Ethical Business Around Empathy's Human Rights Goals and Change Society

Reframing IS social change. And although we applaud the good intentions and limited progress made by USA Network companies, we invite them to do better at aligning their operations around the Ten Principles. We especially want to encourage Fortune 500 members to consider reframing the following language in their operations and report on them in their COP/Annual Reports:

- Regulations are public protections. The moral mission of public government at all
  levels is to protect and empower its residents. Indeed, public regulations are meant to
  protect human beings from unethical businesses and civil society organizations.
   Therefore ethical businesses should strive to reframe regulations to "public protection,"
  reframe regulators to "public protectors," and reframe the regulatory environment to
  "public protection environment." Examples include closing mass murder loopholes and
  preventing forced birth slavery of women.
- Employees and customers are wealth creators. The moral mission of a company is
  to create a customer who is protected and/or empowered by wealth creators, who are
  assets and should be protected and empowered. Therefore, human resource
  departments should be reframed as wealth creators departments, because the core
  values of an ethical company are a commitment to govern its organization with
  empathy for and responsibility to its wealth creators.
- Caring economies are circular and protect and empower all wealth creators. They
  are driven by progressive markets filled with pro-empathy ethical businesses. We
  support the UN ECOSOC efforts to reframe sustainable economies to caring circular

economies because if we sustain what we're doing the human species becomes extinct.

- Taxes are public revenues for public investments and maintenance costs for the common good. Ethical businesses in America invest in and maintain democratic infrastructure to benefit all, by providing sufficient public revenue, fairly allocated, with their taxes.
- Reframe the 20 and Fast Track Harriet. Ethical businesses in America respect, protect, and promote human rights and one way to demonstrate this commitment is to encourage fast tracking America's anti-slavery, pro-empathy Underground Railroad patriot, Harriet Tubman, to appear on the \$20 bill.

Reframing IS social change. And our grading system gives Fortune 500 Companies a good faith credit for joining the UN Global Compact and choosing SDGs (CDGs)<sup>53</sup> to work on, especially SDG 8, 10, 16, and 17, i.e., Gender Equality, Reduced Inequalities, Peace/Democratic Institutions, and Partnering for the Goals. Read more about grading in the Appendix. Here are the companies, CEOs, grades, and ranking of the 48 Fortune 500 Companies that joined in 2020 or before.

The Current Events Classroom

adl.org/curriculum-resources

#### HARRIET TUBMAN \$20 BILL



<sup>&</sup>lt;sup>53</sup> UN ECOSOC, Caring "Circular Economy for the SDGs: From Concept to Practice," 2-page pdf created in Fall of 2020, <a href="https://bit.ly/CiRcLeE">https://bit.ly/CiRcLeE</a>

### HUMAN RIGHTS ETHICAL BUSINESS INDEX<sup>56</sup> Overall Grade

Fortune			500	HQ
Company Name (Joined UNGC)	CEO	Grade	Rank	State
PVH Corporation (16)	Steffan Larsson	B/84.4	404	NY
BlackRock, Inc (20)	Larry Fink	B/84.2	192	NY
The Kraft-Heinz Company (20)	Miguel Patricio	B-/83.2	110	IL
Williams-Sonoma (20)	Laura Alber	B-/83.2	425	CA
Microsoft Corporation (06)	Satya Nadelia	B-/82.6	15	WA
PayPal Holdings Inc (20)	Dan Schulman	B-/82.2	134	CA
Bank of America (16)	Brian Moynihan	B/81.8	29	NC
Moody's Inc (19)	Raymond McDaniel	B-/81.5	500	NY
Salesforce.com Inc (19)	Marc Benioff & Keith Block	B-/80.45	137	CA
Ralph Lauren Corporation (19)	Patrice Louvey	C+/79.4	450	NY
3M (14)	Mike Roman	C+/79.3	96	MN
Metlife (20)	Michel Khalaf	C/76.2	46	NY
Starbucks Coffee Company (04)	Kevin Johnson	C/74.6	125	WA
Colgate-Palmolive Company (17)	Noel Wallace	C/74.5	188	NY
HP Inc (02)	Enrique Lores	C-/73.4	56	CA
Cummins (17)	Tom Limebarger	C-/72.35	150	IN
General Mills (08)	Jeff Harmening	C-/72.2	169	MN
Owens Corning (10)	Brian Chambers	C-/72.2	413	OH
Cisco Systems (01)	Chuck Robbins	C-/72	63	CA
Mastercard (18)	Michael Miebach	C-/70.9	201	NY
CBRE Group Inc (07)	Robert Sulentec	D+/68.15	122	TX
State Street Corporation (14)	Ronald O'Hanley	D/67.9	252	MA
Amgen Inc (17)	Robert Bradway	D/67.6	112	CA
PepsiCo (08)	Ramon Laguarta	D/67.4	44	NY
Bristol-Myers Squibb (10)	Giovanni Caforio	D/66.6	75	NY

<sup>&</sup>lt;sup>56</sup> ESNU Google Spreadsheet for Human Rights Ethical Business Index (HREBI) - The HRACCI uses the same columns as the HREBI except for column AE, which is labeled NSF - No Corporate Sedition Funding, according to the Citizens for Responsible Ethics in Washington report found at <a href="https://bit.ly/3zlfJfc">https://bit.ly/3zlfJfc</a>. Companies with NSF receive 1 point x the number of years they have been with the UNGC as a democracy bonus. Go to <a href="https://bit.ly/3Gpw7CZ">https://bit.ly/3Gpw7CZ</a>

Kellogg Company (16)	Steve Kahillane	D/66.2	222	MI
Archer Daniels Midland (16)	Juan Ricardo Luicia	D/66.2	51	IL
The Clorox Company (15)	Linda Rendel	D/65.25	427	CA
S&P Global (14)	Douglas Peterson	D-/63.7	393	NY
Kimberly-Clark Corporation (10)	Michael Hsu	F/58.7	158	TX
Ecolab Inc (12)	Christophe Beck	F/55.6	237	MN
Keurig Dr. Pepper (04)	Bob Gamgort	F/54.8	267	TX
Nike Inc (00)	John Donahoe	F/46.8	85	OR

### HUMAN RIGHTS ABUSE CORPORATE CORRUPTION INDEX<sup>57</sup> Overall Grade

Fortune			500	HQ
Company Name (Joined UNGC)	CEO	Grade	Rank	State
The Dow Chemical Company (07)	Jim Fitterling	C/74.2	82	MI
DuPont (01)	Edward Breen	F/50	144	DE
Citi (10)	Jane Fraser	F/49	33	NY
Gap Inc (03)	Sonia Syngal	F/39.05	221	CA
Intel Corporation (09)	Patrick Gelsinger	F/34.9	40	CA
Tyson Foods Inc (18)	Donnie King	F/31	73	AR
Verizon Communications (19)	Hans Vestberg	F/28.75	20	NY
CVS Health (18)	Karen Lynch	F/10.4	4	RI
Johnson and Johnson (13)	Juaquin Duato	F/1.3	36	NJ
Eli Lilly and Company (09)	David Ricks	F/-0.4	118	IN
Ford Motor Company (08)	Jim Farley	F/-28.3	21	MI
Merck & Co Inc (09)	Robert Davis	F/-47.35	65	NJ
AT&T (19)	John Stankey	F/-102.6	11	TX
Pfizer Inc (02)	Albert Bourla	F/-112.4	77	NY
General Motors Company (15)	Mary Barra	F/-157.5	22	MI

<sup>&</sup>lt;sup>57</sup> ESNU Google Spreadsheet for Human Rights Abuse Corporate Corruption Index (HRACCI) - Go to <a href="https://bit.ly/3tJRHx9">https://bit.ly/3tJRHx9</a> - All columns are the same as the HREBI except for Column AE. In the HRACCI column AE is labeled CSF - Corporate Sedition Funding in thousands - Counts as a negative number against the company's score/grade - Citizens for Responsible Ethics in Washington - <a href="https://bit.ly/3zlfJfC">https://bit.ly/3zlfJfC</a>

### Top 3 Most Popular Caring Circular Development Goals (CDG) & Participation in HRBEI

#### #1 - CDG 13 - Caring Circular Development Goal 13 - Climate Action - 46 of 4858

Mutually responsible human beings want to protect and strengthen their communities of nurturing families that care for each other. And everything and everyone we love is threatened by our global carbon pollution blanket and anti-empath'y actors, especially in public government. Thirty-two of the 33 companies listed in the HRBEI chose Climate Action, but only Microsoft Corporation. PVH Corporation. Starbucks Coffee



Company, Cisco Systems, PepsiCo, MetLife, State Street Corporation, Kellogg Company, and Niki reduced their Greenhouse Gasses<sup>59</sup> year over year from 2018 to 2019 by more than 10%. Five of the 9 had also signed on to the Business Ambition 1.5 Degree pledge. Kudos to the four who threw off some of our carbon pollution blanket, but did NOT get credit in the index by not signing on to the Business Ambition 1.5 Degree pledge.<sup>60</sup> None of the 33 were demanding stronger public protections from the effects of carbon pollution on human life.

#### CDG 5 - Caring Circular Development Goal 5 - Gender Equality - 41 of 4861

Mutually responsible human beings want to protect and strengthen their communities of nurturing families. And everything and everyone we love are threatened by our global carbon pollution blanket and anti-empathy actors, especially women. Although Gender Equality was the second most popular CDG to work on for Fortune 500 UNGC members, we could find no evidence in company Communications on Progress



reporting their demand of their state and federal legislators to protect women's freedom to protect their lives from forced birth slavery. FiveThirtyEight reported<sup>62</sup> on May 6, 2022, that 90% of Americans support women's freedom to safely and legally end a pregnancy in some

<sup>58</sup> Amgen did not sign on to Climate Action

<sup>59</sup> https://bit.lv/3z1iice

<sup>60</sup> https://bit.ly37ITh05 - MetLife, State Street Corporation, Kellogg, and Nike should consider signing on to the Business Ambition 1.5 Degree pledge since they are already doing the work and not getting credit.

<sup>&</sup>lt;sup>61</sup> Amgen, Kellogg, Clorox, and Keurig Dr. Pepper should consider signing on to Gender Equality. https://bit.ly/3Gpw7CZ

<sup>62</sup> https://53eig.ht/3ISVGDb

circumstances. Only 10% of Americans want to enslave women to force them to give birth. No company should be complicit in human rights abuses, and women's forced birth slavery is a human rights violation.

### CDG 8 - Caring Circular Development Goal 8 - Decent Work and Economic Growth - 41 of $48^{63}$

Mutually responsible human beings want to protect and strengthen their communities of nurturing families that care for each other. And everything and everyone we love is threatened by our global carbon pollution blanket and anti-empathy actors, especially women and families.

And no company is demanding the close of the mass murder loopholes.

The New England Journal of Medicine now ranks death by firearms the number one leading cause of death in children. All companies, according to UDHR Article 29 have a moral obligation to protect their wealth creators' communities from mass murderers.

We all want to be free from fear.

In a nation of strong, nurturing families caring for each other, the fate of the human species relies on respecting, protecting, and promoting the human rights of women to freely give birth versus forced birth slavery. Consequently, protecting the production and consumption of reproductive health services and products that prevent or end pregnancies is the moral obligation of every UNGC member. Otherwise, companies are in violation of human rights Article 16 that protects families. See supporting areas of CDG 5, Gender Equality.

<sup>&</sup>lt;sup>63</sup> Amgen, AT&T, Bristol-Myers Squibb, Clorox, Citi, Kimberly-Clark, and Ecolab did not sign on to Decent Work and Economic Growth. <a href="https://bit.ly/3Gpw7CZ">https://bit.ly/3Gpw7CZ</a>

#### **APPENDIX**

Notes on the Column Headings of the Human Rights Ethical Business Spreadsheet Found at https://bit.ly/3Gpw7CZ

Column A - Company Name

Column B - HQ State - Headquarters state location

Column C - F5R - Fortune 500 Rank - https://fortune.com/fortune500/

Column D - Joined - Date joined UN Global Compact (UNGC)

Column E - ABC - Grade = A+ = 100-98, A = 97-94, A- = 93-90, B+ = 89-88, B = 87-84, B- = 83-80, C+ = 79-78, C = 77-74, C- = 73-70, D+ = 69-68, D = 67-64, D- = 63-60, and F = 59 or below <a href="https://bit.ly/3uy3z68">https://bit.ly/3uy3z68</a>. All companies begin with a score of 60 because of the state of our nation. Then, for every category they achieved they get a score of 1. For companies new to the Human Rights Ethical Business Index, joining in 2020, who don't achieve a category, a score of zero is recorded. However, for every year a company has been a member of the UNGC and doesn't achieve a score of 1 in a category, a cumulative score of -.05 is added for that unachieved category. For example, since Nike joined in 2000, it receives a score of negative 1.05 for each unachieved category. Their score would jump by 26.65 to a grade of D and 29th place instead of last just by choosing to work on ALL of the CDGs. Nike should "JUST DO IT."

Column F - GC - Global Compact Member - unglobalcompact.org - Companies receive 1 pt for joining.

Column G - C1 - CDG 1 - Caring Circular<sup>64</sup> Development Goal #1 - No Poverty<sup>65</sup> - Target 1.2 states that "By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions. In 2020, the US Census defined the percentage of poverty in the USA as 11.4%. ESNU seeks civil society partners to help us engage these Fortune 500

UNGC members.



Column H - FFC - Family Freedom Children - HQ State's Child Poverty Rate below 5.7% = 1, according to Save The Children - <a href="https://bit.lv/3xEUrOO">https://bit.lv/3xEUrOO</a>. Children are the future

 <sup>&</sup>lt;sup>64</sup> UN ECOSOC, Caring Circular Economy for the SDGs: From Concept to Practice, 73rd General Assembly and ECOSOC - Reframing sustainability to caring circularity. <a href="https://bit.ly/CiRcLeE">https://bit.ly/CiRcLeE</a>
 <sup>65</sup> UN ECOSOC, CDG #1, <a href="https://bit.ly/CDGoal1">https://bit.ly/CDGoal1</a>

wealth creators of ethical businesses and should be protected and empowered, the moral mission of public government. Pro-empathy ethical businesses link their DEI Departments with their Government Relations Departments lobby for the ratification and enablement of human rights treaties, especially the Human Rights Convention of the Rights of the Child.

Column I - C2 - CDG2 - Caring Circular Development Goal #2 - Zero Hunger<sup>66</sup> - Everyone deserves healthy food. By 2030, end hunger, achieve food security and improved nutrition and promote caring, circular agriculture. Ethical business government relations departments lobby for the ratification of human rights treaties and zero hunger policy directions. ESNU seeks civil society partners to help us engage these Fortune 500 UNGC members.



Column J - C3 - CDG3 - Caring Circular Development Goal #3 - Good Health and Well-Being<sup>67</sup> - Ensure healthy lives and well-being for all at all ages. Ethical business government relations departments lobby for the ratification of human rights treaties and insist that health and healthcare are human rights. ESNU seeks civil society partners to help us engage these Fortune 500 UNGC members.



Column K - C4 - CDG4 - Caring Circular Development Goal #4 Quality Education<sup>68</sup> now includes human rights education since 2011.
Ethical business must push back against unethical, anti-empathy "memory laws" and "charter schools" that criminalize teaching any so-called "divisive" concepts and dismantling public education. Companies receive 1 pt for choosing this Caring Circular Development Goal.ESNU seeks civil society partners to help us engage these Fortune 500 UNGC members.



Column L - HRPV - Human Rights Pocketbook Venture (HRPV)<sup>69</sup> or other human rights education partnership is reported in annual reports and COPs. The 2011 United Nations Declaration on Human Rights Education and Training<sup>70</sup> is the responsibility of both the public and private sectors. Consequently, pro-empathy ethical businesses empower their wealth

<sup>66</sup> Ibid., CDG #2, https://bit.ly/CDGoal2

<sup>67</sup> Ibid., CDG #3, https://bit.ly/CDGoal3

<sup>68</sup> Ibid., CDG #4, https://bit.lv/CDGoal4

<sup>69</sup> Empathy Surplus Network USA, https://bit.ly/HRPVp2p

<sup>70</sup> UN General Assembly, https://bit.lv/HmRtsEd

creators to partner with the Empathy Surplus Network USA, a fellow UNGC member, in promoting this human rights go local initiative called the HRPV.

Column M - C5 - CDG5 - Caring Circular Development Goal 5 - Gender Equality<sup>71</sup> - Achieve gender equality and empower all women and girls. Gender equality is important in measuring a company's commitment to individual and family freedom found in Articles 1 and 16 respectively. Companies receive 1 pt for choosing this Caring Circular Development Goal. ESNU seeks civil society partners to help us engage these Fortune 500 UNGC members.



Column N - PL - Parental Leave mentioned in COP

Column O - FFW - Family Freedom Women - COP describes how company will lobby to free women from forced birth slavery. Search words abortion, pregnancy, gender.

Column P - C6 - CDG6 - Caring Circular Development Goal #6 - Clean Water and Sanitation<sup>72</sup> - Ensure availability and circular management of water and sanitation for all. ESNU seeks civil society partners to help us engage these Fortune 500 UNGC members.

Column Q - EPA - Not on EPA Toxic Water List - https://brconnect.com/tox100wt/ry2019

Column R - C7 - CDG7 - Caring Circular Development Goal #7 - Affordable and Clean Energy<sup>73</sup> - Ensure access to affordable, reliable, and circular and modern energy for all. ESNU seeks civil society partners to help us engage these Fortune 500 UNGC members.

Column S - C8 - CDG8 - Caring Circular Development Goal #8 - Decent Work and Caring Economic Circularity<sup>74</sup> - Promote ongoing, inclusive, and caring circular economic development, and productive employment and decent work for all. ESNU seeks civil society partners to help us engage these Fortune 500 UNGC members.

Column T - Union - Mentions its union collaborations in a positive way in its COP.







<sup>71</sup> UN ECOSOC, CDG #5, https://bit.lv/CDGoal5

<sup>72</sup> Ibid., CDG #6, https://bit.ly/CDGoal6

<sup>73</sup> Ibid., CDG #7, https://bit.ly/CDGoal7

<sup>74</sup> Ibid., CDG #8, https://bit.lv/CDGoal8

Column U - WCA - Wealth Creators employed in America listed in annual report and COP. USA pro-empathy ethical businesses state in their annual reports and COPs how many wealth creators are employed in the USA.

Column V - WC - Wealth Creators Dept reframes Human Resources Department in annual report & COP 1. Pro-empathy ethical businesses respect, protect, and empower wealth creators' human rights first and foremost by framing them as assets versus resources. And wealth creators are assets that should be protected and empowered. Consequently, ethical businesses reframe their human resources department as the wealth creators department.

Column W - C9 - CDG9 - Caring Circular Development Goal #9 - Industry, Innovation, and Infrastructure<sup>75</sup> - Build resilient infrastructure, promote caring circular industrialization and foster innovation. ESNU seeks civil society partners to help us engage these Fortune 500 UNGC members.

Column X - C10 - CDG10 - Caring Circular Development Goal #10 - Reduced Inequalities<sup>76</sup> - Reduce inequalities among and within countries. ESNU seeks USA Network partners to help us engage these Fortune 500 UNGC members.

**Column Y** - DEI Department Connected to Government Relations Department Reported in COP.

Column Z - HRC - 2022 Corporate LGBTQ Score of 100 from Human Rights
Campaign

Column AA - VES - Voting Easy State - HQ in a state-ranked top 1/3 of easy voting - <a href="https://bit.ly/3vqJgGQ">https://bit.ly/3vqJgGQ</a> - Even unethical businesses understand their obligations to shareholder participation via shareholding voting. Consequently, pro-empathy ethical businesses apply the same principle to wealth creator participation in their public government and strive to make it as easy to publicly vote as it is for shareholders to vote. Companies in a voting easy state have a moral obligation to lobby against voter suppression laws and for clean elections.

Column AB - VRP - Voting Rights Promoted in Annual Report and COP is 1 - Truth is a human right and threatened by lies and misinformation, especially around the BIG LIE, that the 2020 Presidential Election was stolen. And pro-empathy ethical businesses link their DEI

INDUSTRY, INNOVATION

AND INFRASTRUCTURE

<sup>75</sup> Ibid., CDG #9, https://bit.ly/CDGoal9

<sup>76</sup> Ibid., CDG #10, https://bit.lv/CDGoa10

Departments with their Government Relations Departments to ensure that their stakeholders know when voting rights are threatened or not.

Column AC - CA - Civic Alliance or Time to Vote Membership discussed in the annual report and COP 1. Pro-empathy ethical businesses apply the same principle to wealth creator participation in their public government and strive to make it as easy to publicly vote as it is for shareholders to vote.

Column AD - TOE - TimeOff on Election Day discussed in the annual report and COP - Pro-empathy ethical businesses apply the same principle to wealth creator participation in their public government and strive to make it as easy to publicly vote as it is for shareholders to vote.

Column AE - Sedition Funding - HREBI Companies - NSF - No Sedition Funding - These companies received one point not funding sedition and 0.2 points for each year they have been a part of NUSA. For example, PVH Corporation, which was #1, joined in 2016 and received 2 points. HRACCI Companies - CSF - Corporate Sedition Funding in thousands of dollars listed as a negative number. For example, General Motors, was the most corrupt corporate sedition funder donating \$231,500. Therefore they received a negative 231.5 points on a scale of 0-100.

Column AF - C11 - CDG11 - Caring Circular Development Goal
#11 - Circular Cities and Communities<sup>77</sup> - Make cities and human
settlements inclusive, safe, resilient, and circular.
#HumanRightsCitiesGoLocal ESNU seeks civil society partners to help us

Column AG - C12 - CDG12 - Caring Circular Development Goal #12 - Responsible Consumption and Production<sup>78</sup> - Ensure caring circular consumption and production patterns. ESNU seeks civil society partners to help us engage these Fortune 500 UNGC members.

Column AH - NRA - Demand public protections from all levels of government outlined in company COP to close the NRA mass murder loophole.

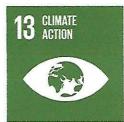


engage these Fortune 500 UNGC members.

<sup>77</sup> Ibid., CDG #11, https://bit.ly/CDGoa11

<sup>78</sup> Ibid., CDG #12, https://bit.lv/CDGoa12

**Column AI** - C13 - CDG13 - Caring Circular Development Goal #13 - Climate Action<sup>79</sup> - Take urgent action to reduce our carbon pollution blanket and its harms against humanity. ESNU seeks civil society partners to help us engage these Fortune 500 UNGC members.



Column AJ - BA1.5 -

Business Ambition 1.5 Degree pledge <a href="https://bit.ly/37ITh05">https://bit.ly/37ITh05</a> - Pro-empathy ethical businesses link their DEI Departments with their Government Relations Departments to ensure the respect, protection, and promotion of climate survival as a human right since October 2021.



Join the Campaign for Our Only Future

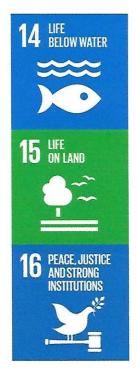
Column AK - GHG Reduction from year before greater than 10% - 2019 from 2018 -

According to https://www.recapturecarbon.com/f500/F500 Report.pdf

Column AL - C14 - CDG14 - Caring Circular Development Goal #14 - Life Below Water<sup>80</sup> - Protect and use the oceans, seas, and marine life for caring circular development. ESNU seeks civil society partners to help us engage these Fortune 500 UNGC members.

Column AM - C15 - CDG15 - Caring Circular Development Goal #15 - Life on Land<sup>81</sup> - Protect, preserve, and promote the use of terrestrial ecosystems and forests in caring, circular manner, combat desertification, and halt and reverse land degradation, and stop killing living organisms. ESNU seeks civil society partners to help us engage these Fortune 500 UNGC members.

Column AN - C16 - CDG16 - Caring Circular Development Goal #15 - Peace, Justice, and Strong Institutions<sup>82</sup> - Promote peaceful and inclusive societies for caring circular development, provide freedom and



<sup>79</sup> Ibid., CDG #13, https://bit.lv/CDGoa13

<sup>80</sup> Ibid., CDG #14, https://bit.lv/CDGoa14

<sup>81</sup> Ibid., CDG #15, https://bit.ly/CDGoa15

<sup>82</sup> Ibid., CDG #16, https://bit.ly/CDGoa16

justice for all, and build effective, accountable, and pro-empathy institutions at all levels. Empathy is the soul of our republic and its democratic institutions as stated in human rights
Article 1. Ethical businesses are committed to protecting the democratic institutions that have a
moral mission to protect and empower their wealth creator human rights. ESNU seeks civil
society partners to help us engage these Fortune 500 UNGC members.

Column AO - PRI - Public revenue investments through taxes paid: 1 means taxes paid, but 0 means no taxes paid - <a href="https://bit.ly/3jMQpMu">https://bit.ly/3jMQpMu</a> - Our colonial framers pledged their lives, fortunes, and sacred honor to invest in our republic and its democratic institutions by raising public revenue. They referred to investing in and maintaining our commonwealth for the common good. Ethical businesses have a larger moral obligation to invest in and maintain our commonwealth for the common good with public revenue because they are the beneficiaries of compound protection and empowerment. An ethical business protects and empowers its wealth creators by protecting and empowering the public government of its wealth creators.

**Column AP -** DP - Democracy Promoted in Annual Report and COP is 1. Pro-empathy ethical businesses link their DEI Departments with their Government Relations Departments to insure human rights Article 21 - democracy - is expanded in the states of one's operation.

Column AQ - PP - Public Protections reframes Regulations in annual report / COP 1.

Regulations are meant to protect the public from which ethical businesses employ wealth creators and invite wealth creators to buy their goods and services. Consequently, regulations should be reframed as public protections. Pro-empathy ethical businesses empower all of their departments to reframe regulations to public protections and refer to regulatory agencies as public protection agencies who employ public protectors.

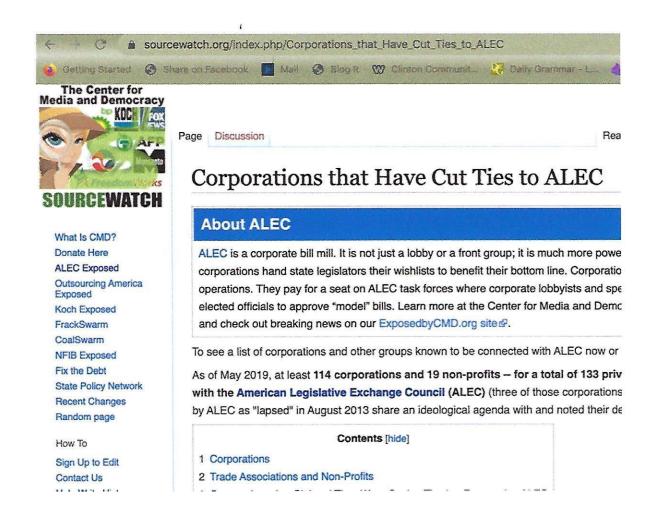
Column AR - C17 - CDG17 - Caring Circular Development Goal #17 - Partnership for the Goals<sup>83</sup> - Strengthen the means of implementation and revitalize the global partnership for caring circular development. Just as human rights Article 29 defines a person's moral obligation to care for other families through community collaboration, likewise, pro-empathy ethical businesses have the same obligation to



protect and empower our democratic institutions that create the progressive markets so needed for a caring circular economy. ESNU seeks civil society partners to help us engage these Fortune 500 UNGC members.

<sup>83</sup> Ibid., CDG #17, https://bit.ly/CDGoa17

Column AS - NAM - No ALEC Membership - This company is not a member of ALEC - <a href="https://bit.ly/36kdweb">https://bit.ly/36kdweb</a> - Pro-empathy ethical businesses link their DEI Departments with their Government Relations Departments to ensure the respect, protection, and promotion of human rights Article 30 that prohibits intentional and/or unintentional human rights abuses.

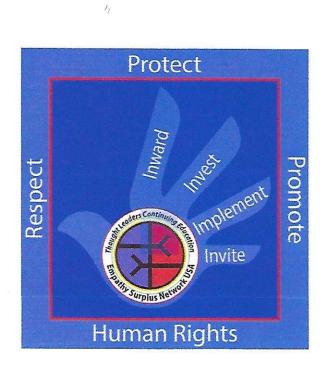


### Management Report

Empathy Surplus Project Foundation DBA Empathy Surplus Network USA

For the period ended December 31, 2021

. 4



Prepared by

Mosaic Bookkeeping LLC

Prepared on

May 5, 2022

### **Table of Contents**

Statement of Activity	3
Statement of Financial Position	5

11

### Empathy Surplus Network USA Reframing IS social change.

#### Communications on Engagement, June 19, 2022

### Statement of Activity

January - December 2021

	Total
REVENUE	
4010 Congress & Task Force Dues	1,144.71
4020 Human Rights Pocketbook Venture	0.00
1-55% Pocketbooks Donated	5,266.10
2- 15% Postage and Processing	1,436.21
3- 10% HRPV Programming	957.47
4- 10% HRTLCE Programming	957.47
5- 10% Recruitement	957.46
Total 4020 Human Rights Pocketbook Venture	9,574.71
4030 Human Rights Thought Leaders Continuing Education	
1-77% HRTLCE - Programming	6,316.10
2- 23% HRTLCE - Administration	1,886.63
Total 4030 Human Rights Thought Leaders Continuing Education	8,202.73
4110 Other Donation	<u>.</u>
4111 Sponsorship Donations	3,614.30
4112 In-Kind Ad Sponsorship	2,500.00
4300 In-Kind Donations	1,617.00
Total 4110 Other Donation	7,731.30
Interest Income	14.19
Refund	-169.04
Total Revenue	26,498.60
COST OF GOODS SOLD	
5200 Pocketbooks	
Booklet Purchases	4,636.50
Shipping & Handling (Pocketbooks Freight Out)	1,269.34
Total 5200 Pocketbooks	5,905.84
Total Cost of Goods Sold	5,905.84
GROSS PROFIT	20,592.76
EXPENDITURES	
6000 Office Expenditures	
Accounting Fees	3,228.00
Bank Charges	89.95
Interest Paid	66.84
Legal Fees	337.09
Merchant Processing Fees	347.33
Printing Expenses	277.6
Software	825.6
Keela	1,617.00
Total Software	2,442.6
Total 6000 Office Expenditures	6,789.5
6100 Marketing & Website Related	Mark € access and the first terms of the first ter
UTOU MAINGING A VICUSIA FICIALEA	

	Total
Consulting	550.00
Hosting	51.33
Social Media Marketing	225.00
Website	112.39
Total 6100 Marketing & Website Related	6,689.14
6250 Contractor Expenses	150.00
6330 Dues and Subscriptions	210.00
Total Expenditures	13,838.65
NET OPERATING REVENUE	6,754.11
NET REVENUE	<b>\$6,754.</b> 11

#### Empathy Surplus Network USA Reframing IS social change.

### Communications on Engagement, June 19, 2022 Statement of Financial Position

As of December 31, 2021

	Total
ASSETS	
Current Assets	
Bank Accounts	
1020 Savings (00)	16.38
1030 Checking (90)	6,722.90
1031 Pocketbook Reserve	6,088.50
Total 1030 Checking (90)	12,811.40
1050 Stripe	119.35
Total Bank Accounts	12,947.13
Accounts Receivable	
1110 Accounts Receivable (A/R)	10.00
Total Accounts Receivable	10.00
Other Current Assets	
1210 Human Rights Pocketbooks (Count- 0)	786.50
1211 Human Rights Pocketbooks (4th Edition)	71.14
Total Other Current Assets	857.64
Total Current Assets	13,814.77
TOTAL ASSETS	\$13,814.77
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 Accounts Payable	156.90
Total Accounts Payable	156.90
Credit Cards	
2210 Credit Card	411.84
Total Credit Cards	411.84
Total Current Liabilities	568.74
Total Liabilities	568.74
Equity	
3300 Retained Earnings	6,491.92
Net Revenue	6,754.1
Total Equity	13,246.03

