

Sub-topic	IRO title	Impact, risk or opportunity	Value chain	Time horizon
S1: Working conditions	Financial support for employees facing life-changing events	Positive impact	Own operations	Medium term
	Work-life balance and flexible working	Positive impact	Own operations	Medium term
	Negative impact on the health and safety of people	Negative impact	Own operations	Short term
S1: Equal treatment and opportunities for all	Ongoing training and skill development	Opportunity	Own operations	Medium term
	An inclusive and equitable working environment where people thrive	Positive impact	Own operations	Long term
	Enabling employees to pursue life goals	Positive impact	Own operations	Long term
S2: Workers in the value chain – working conditions	Insufficient health & safety measures in the supply chain	Negative impact	Upstream	Medium term
S4: Information related impacts for consumers and other users	Incorporating perspectives from customers and end-users in product design, installation and use	Positive impact	Downstream	Medium term