



Corporate Due Diligence Summary

At Legacy Landscapes Fund (LLF), we are committed to ensuring transparency and accountability in our partnerships with corporate donors. Our due diligence (DD) process is designed to assess the suitability of potential donors and to safeguard the integrity of our organization. We conduct thorough evaluations of corporate donors, considering factors such as adherence to ethical standards, social and environmental reporting, and supply chain management.

The process involves an independent review of the corporate partner by the Institutional Shareholder Services Group (ISS), an internal review of sensitive issues raised by the review, a personal interview between company representatives and members of the assessment committee, and an agreement based on the commitments the corporate donor has made publicly or as part of the DD process.

The company-specific risk analysis conducted by ISS is based on the ESG Company Rating Report, and the Norms-Based Research Report. The ESG Company Rating Report provides independent analysis of a company's social, governance, and environmental performance based on information reported from the company and reputable independent sources. The Norms-Based Research Report provides systematic news monitoring research and analysis on corporate involvement in verified or alleged failures of recognized standards for responsible business conduct, such as the UN Global Compact, the OECD Guidelines for Multinational Enterprises, and the UN Guiding Principles for Business and Human Rights.

Throughout our DD process, we prioritize open communication and collaboration with corporate donors. Our team engages in comprehensive discussions to understand their philanthropic goals, areas of interest, and desired outcomes. Additionally, we maintain strict confidentiality and adhere to industry best practices to safeguard sensitive information shared during the due diligence process.