

TABLE 1 – SAMPLE DESCRIPTION

Company Name	Documents Analyzed	Number of Pages	Year Published
Amazon	Amazon 2022 Supply Chain Standards, Amazon 2022 Sustainability Bond Allocation Report, Amazon 2023 Sustainability Report, Amazon 2023 Annual Report, Amazon AWS Responsible AI Policy, Amazon Code of Business Conduct and Ethics, Amazon Guidelines on Significant Corporate Governance Issues, Amazon Our Commitment to the Responsible Use of AI, Amazon Responsible AI	22, 20, 132, 124, 18, 64, 40, 28, 40	2022, 2022, 2023, 2023, 2024, 2022, 2023, 2023, 2023
Alibaba	Alibaba Group Employee Rights Code, Alibaba Group Environmental Policy (Pilot Version), Alibaba 2024 Annual Report, Alibaba Privacy Policy and Compliance Rules, Alibaba 2021 Carbon Neutrality Report, Alibaba Supplier Code of Conduct, Alibaba 2023 ESG Report, Alibaba 2023 Supplier Sustainability Report	16, 17, 52, 15, 40, 19, 84, 72	2023, 2024, 2024, 2023, 2021, 2023, 2023, 2023
Alphabet (Google)	Alphabet Code of Conduct, Alphabet Corporate Governance Guidelines, Google Supplier Code of Conduct, Google 2023 Statement Against Modern Slavery, Google 2024 EU NFRD Report, Google AI Principles 2023 Progress Update	8, 10, 8, 9, 20, 16	2022, 2023, 2023, 2023, 2024, 2023
Apple	Apple 2024 Annual Report, Apple 2022 Third-party Code of Conduct, Apple 2023 Global Whistleblowing Policy, Apple 2023 Supplier Code of Conduct, Apple 2024 Business Conduct Policy, Apple 2024 Human Rights Policy, Apple 2024 UNGP Mapping	168, 28, 12, 56, 36, 12, 20	2024, 2022, 2023, 2023, 2024, 2024, 2024

Company Name	Documents Analyzed	Number of Pages	Year Published
Baidu	Baidu 2023 ESG Report, Baidu AI Ethics Measures, Baidu Environmental, Social and Governance Policy, Baidu Professional Ethics and Code of Conduct, Baidu Management Regulation of Construction of Professional Ethics, Baidu Personal Information Protection Compliance Redlines	128, 38, 36, 48, 15, 29	2023, 2024, 2024, 2024, 2024
ByteDance	ByteDance Code of Conduct, ByteDance Privacy Policy, ByteDance Supplier Code of Conduct, ByteDance Responsible AI Principles	10, 16, 24, 20	2023, 2023, 2023, 2023
Dell Technologies	Dell Supplier Chain Security, Dell Technologies Code of Conduct, Dell Diversity and Equal Employment Opportunity Policy, Dell Human Rights Policy, Dell Supplier Diversity Policy, Dell Vulnerable Worker Policy	38, 30, 18, 12, 15, 12	2023, 2023, 2023, 2023, 2023, 2023
Intel	Intel Data Privacy Policy, Intel Global Diversity and Inclusion, Intel Code of Conduct, Intel Environmental Climate Change Policy, Intel Human Rights Policy, Intel Responsible AI, Intel Combating Modern Slavery 2023, Intel Supply Chain Policy	14, 10, 40, 15, 10, 16, 12, 20	2023, 2023, 2023, 2023, 2023, 2023, 2024, 2023, 2023
Meta	Meta Code of Conduct, Meta 2023 Climate Change Survey, Meta 2023 Human Rights Report, Meta 2024 Responsible Business Practice Report, Meta 2024 Sustainability Report	12, 22, 30, 30, 28	2023, 2023, 2023, 2024, 2024
NVIDIA	NVIDIA 2024 Forced Labor Human Trafficking and Child Labor Statement, NVIDIA Anti-Harassment and Discrimination Policy, NVIDIA Equal Employment Opportunity Policy, NVIDIA Human Rights Policy, NVIDIA Trustworthy AI For A Better World,	8, 12, 10, 8, 20, 10, 16, 12	2024, 2020, 2023, 2023,

Company Name	Documents Analyzed	Number of Pages	Year Published
	NVIDIA Anti-Corruption Policy, NVIDIA Code of Conduct External, NVIDIA Gender Identity and Expression in the Workplace		2023, 2020, 2023, 2023
Qualcomm	Qualcomm Corporate Governance Principles and Practices, Qualcomm Code of Ethics, Qualcomm Diversity and Inclusion Policy, Qualcomm Environmental Health and Safety Policy, Qualcomm Equal Employment Opportunity and Affirmative Action, Qualcomm Responsible AI Fact Sheet, Qualcomm Supplier Diversity Program Policy, Qualcomm Human Rights Statement	10, 12, 16, 14, 16, 12, 18, 10	2023, 2023, 2023, 2023, 2023, 2023, 2023, 2023
Salesforce	Salesforce 2024 Political Engagement Report, Salesforce AI Acceptable Use Policy, Salesforce Global Environmental Policy, Salesforce Code of Conduct, Salesforce Sustainability Exhibit, Salesforce Business Conduct Principles, Salesforce Climate Action Plan, Salesforce Human Rights Policy, Salesforce Supplier Code of Conduct, Salesforce Sustainable AI Policy Principles	22, 12, 16, 18, 20, 24, 30, 12, 16, 24	2024, 2023, 2022, 2023, 2023, 2023, 2023, 2024, 2024, 2023
Samsung	Samsung 2024 Privacy Policy, Samsung Corporate Governance Report FY2023, Samsung Environment Health Safety Policy, Samsung Global Code of Conduct 2022, Samsung Supplier Code of Conduct, Samsung 2020 Child Labour Prohibition Policy, Samsung Electronics Supplier Code of Conduct Guide	28, 42, 22, 28, 16, 10, 24	2024, 2023, 2022, 2022, 2022, 2020, 2021
Tencent	Tencent Anti-Money Laundering Policy Statement, Tencent Business Policy, Tencent ESG - Biodiversity, Tencent ESG - EDI Policy, Tencent ESG - Environmental Management Policy, Tencent Integrity Policy, Tencent WeChat Acceptable Use Policy, Tencent	20, 16, 12, 10, 20, 10, 18, 16, 120	2023, 2023, 2023, 2023,

Company Name	Documents Analyzed	Number of Pages	Year Published
	WeChat Privacy Policy, Tencent Sustainable Social Value Report 2021		2023, 2023, 2023, 2023, 2021

TABLE 2 – RESULTS FOR H1

Company Name	Regions of Operation	Regulatory Focus	Compliance Initiatives	Strategic Importance of Regulatory Alignment	Challenges and Opportunities in Regulatory Compliance
Amazon	Global: North America, Europe, Asia, Africa, Latin America, Middle East	GDPR, HIPAA, Green Bond Principles	Global regulatory teams, audits, AI Guardrails	Leadership in sustainability and responsible AI development	Cultural diversity in implementation; balancing innovation with ethical adherence
Alibaba	Global: Asia, North America, Europe	Cybersecurity Law of China, GDPR	Cyber audits, GDPR workshops	Alignment with sustainability goals and stakeholder trust	Cross-border e-commerce; data transfer issues
Alphabet (Google)	Global	GDPR, AI Act	Responsible AI policy, transparency reports	Critical for global business ethics	Algorithm bias; strict AI regulations in specific regions
Apple	Global: Operations in over 50 countries	GDPR, HIPAA, U.S. Federal Acquisition Regulations, UNGP, ILO standards	Supplier audits, worker training programs, anonymous reporting systems	Strengthening supply chain integrity and corporate responsibility	Managing supplier compliance globally; balancing local law adherence with international human rights standards
Baidu	Global (Asia-centric)	Data privacy, AI ethics, human rights policies	AI Ethics Committee, regular training, international standards development, data security audits	Aligns with ESG goals and sustainable development strategies	Navigating global ethical frameworks; regional cultural diversity; advancing AI safety

Company Name	Regions of Operation	Regulatory Focus	Compliance Initiatives	Strategic Importance of Regulatory Alignment	Challenges and Opportunities in Regulatory Compliance
ByteDance	Global: North America, Europe, Asia, South America, Africa	Data privacy laws (e.g., GDPR, LGPD), Anti-corruption laws, Competition laws	Global privacy policy enforcement, periodic compliance audits, anti-bribery training	Ensures market access and consumer trust	Complex international compliance; Market leadership through ethical standards
Dell Technologies	Global operations including North America, Europe, and Asia	UN Guiding Principles, ILO standards, GDPR, and local laws	Code of Conduct training, compliance programs, third-party human rights impact assessments	Core to global operations and stakeholder trust	Diverse regional regulations; enhancing supply chain diversity and corporate reputation
Intel	Global: North America, Europe, Asia	RBA Code, U.N. Guiding Principles, GDPR, OECD Guidelines, local laws	Modern Slavery compliance frameworks, supplier audits, Intel Integrity Line for reporting	Critical for global supply chain integrity and sustainability	Monitoring 10,000+ suppliers; advancing responsible sourcing and modern slavery reduction
Meta	Global: North America, Europe, Asia Pacific, Latin America, Middle East, Africa	GDPR, UN Guiding Principles, Climate-related Financial Disclosures	Human rights impact assessments, risk mitigation, supply chain sustainability	Informs sustainability strategy and AI safety	Balancing AI growth with sustainability; addressing cultural and regulatory differences
NVIDIA	Global: AI-driven	Privacy laws, AI safety	AI safety protocols, anti-trafficking	Maintaining trustworthiness	Navigating diverse regional regulations;

Company Name	Regions of Operation	Regulatory Focus	Compliance Initiatives	Strategic Importance of Regulatory Alignment	Challenges and Opportunities in Regulatory Compliance
	industries across North America, Europe, Asia	standards, anti-corruption laws, U.S. FCPA, UK Bribery Act, human rights conventions	measures, transparent governance policies, ethical supply chain oversight	and compliance with global human rights and anti-corruption laws	ensuring supply chain compliance; promoting AI for social benefits
Qualcomm	Global, including North America, Asia, and Europe	International human rights laws (e.g., UNGPs), U.S. FCPA, Canada's Forced Labour Act	RBA Code adherence, training programs on human rights and anti-corruption, supplier audits	Integration of ethical practices into corporate strategy	Balancing global compliance with region-specific laws and cultural contexts; managing supply chain risks
Salesforce	Global (North America, Europe, Asia, Africa)	GDPR, UNGPs, ILO Principles	Human Rights Policy, Supplier Code of Conduct, EthicsPoint Hotline, AI Emissions Disclosures	Strong emphasis on transparency and sustainability in global operations	Managing diverse cultural contexts; balancing innovation with ethical and environmental considerations
Samsung	Global (North America, Europe, Asia)	Environmental and labor laws, ILO standards, UNGPs, GDPR	EHS Management System, Supplier Code of Conduct, periodic audits	Essential for sustainable development and global reputation	Balancing regional regulations with global standards; ensuring compliance in a complex supply chain
Tencent	Global (Key regions include China,	Privacy policies (e.g., WeChat Acceptable Use, Environmental Management),	WeChat Acceptable Use Enforcement, ESG initiatives, "Tech for Good" principles	Strategic emphasis on "Tech for Good" aligning with SDGs and fostering societal innovation	Addressing diverse cultural norms in privacy; accessibility for aging populations; achieving carbon neutrality goals

Company Name	Regions of Operation	Regulatory Focus	Compliance Initiatives	Strategic Importance of Regulatory Alignment	Challenges and Opportunities in Regulatory Compliance
	APAC, and Europe)	Anti-Money Laundering Policies			

TABLE 3 – RESULTS FOR H2

Company Name and Region	Key Ethical Themes	Influence of Cultural Context on Ethical Approaches	Comparison of Ethical Priorities	Practical Implementation of Ethical Practices	Differences and Similarities Across Cultures
Amazon (Western)	Environmental sustainability, privacy, innovation	Individualism emphasizes customer-centric and innovation-driven strategies.	Prioritizes transparency and data privacy regulations.	Implements global sustainability programs and AI Guardrails.	Strong focus on privacy in Western regions; sustainability as a shared goal globally.
Alibaba (Eastern)	Environmental responsibility, societal benefit	Collectivism drives community-oriented and long-term societal goals.	Aligns e-commerce with regional sustainability goals.	Conducts carbon neutrality initiatives and localized CSR programs.	Shared focus on environmental goals; Western companies emphasize individual accountability more.
Alphabet (Google) (Western)	AI ethics, transparency, data privacy	Individualism shapes ethical AI and privacy-focused approaches.	Aligns global data protection with Western regulatory norms.	Develops transparency reports and Responsible AI policies.	Strong focus on AI ethics globally; less regional adaptation than Eastern companies.
Apple (Western)	Human rights, supply chain accountability, innovation	Individualism prioritizes global supply chain transparency and innovation.	Aligns international human rights standards with privacy norms.	Supplier audits and anonymous reporting globally.	Similar supply chain focus globally; privacy takes precedence in Western approaches.
Baidu (Eastern)	AI safety, data privacy, community responsibility	Collectivism emphasizes community-driven and AI safety-oriented frameworks.	Regional adaptation of privacy norms alongside global AI safety concerns.	Regular ethics training and participation in international standards.	Community-centric framing in Eastern companies contrasts Western individual privacy focus.

Company Name and Region	Key Ethical Themes	Influence of Cultural Context on Ethical Approaches	Comparison of Ethical Priorities	Practical Implementation of Ethical Practices	Differences and Similarities Across Cultures
ByteDance (Eastern)	Data privacy, anti-corruption, inclusivity	Collectivism shapes inclusive and anti-corruption initiatives.	Aligns with global data privacy while integrating cultural expectations.	Implements periodic audits and localized ethics training globally.	Broad alignment on privacy goals; Eastern companies emphasize inclusivity more.
Dell Technologies (Western)	Supply chain sustainability, diversity, human rights	Individualism focuses on innovation and sustainable supply chain leadership.	Strongly aligned with Western human rights norms.	Supplier diversity programs and human rights impact assessments.	Western companies emphasize diversity over collective community benefits in Eastern practices.
Intel (Western)	Responsible sourcing, data protection, AI ethics	Individualism drives accountability in supply chain and AI governance.	Promotes global supplier compliance while emphasizing AI ethics.	Supplier audits and industry alliance partnerships.	Similar sourcing priorities globally; Western focus on individual accountability persists.
Meta (Western)	Climate change, human rights, AI governance	Individualism aligns AI innovation with global human rights policies.	Balances AI governance with transparency globally.	Human rights impact assessments and risk mitigation strategies.	Shared AI ethics globally; greater transparency focus in Western practices.
NVIDIA (Western)	AI safety, labor rights, anti-corruption	Individualism focuses on AI trust and ethical deployment.	Aligns AI safety with regional regulatory compliance.	AI safety protocols and ethical supply chain audits.	Greater emphasis on AI ethics in Western strategies; contrasts Eastern community focus.
Qualcomm (Western)	Supply chain diversity, human rights, AI ethics	Individualism emphasizes ethical AI and supplier diversity.	Aligns international human rights norms with Western governance.	Supplier audits and training on anti-corruption measures.	Strong supplier diversity focus in Western regions; ethical practices adapted globally.

Company Name and Region	Key Ethical Themes	Influence of Cultural Context on Ethical Approaches	Comparison of Ethical Priorities	Practical Implementation of Ethical Practices	Differences and Similarities Across Cultures
Salesforce (Western)	Sustainability, transparency, ethical AI	Individualism aligns transparency and sustainability with global governance.	Balances AI ethics with environmental goals.	Climate action plans and ethics hotlines globally.	Transparency universally valued; stronger AI ethics in Western-focused policies.
Samsung (Eastern)	EHS standards, labor rights, data privacy	Collectivism focuses on worker welfare and environmental goals.	Aligns regional labor rights with global environmental strategies.	Supplier codes and environmental audits across regions.	Collective welfare contrasts Western accountability norms; shared sustainability goals.
Tencent (Eastern)	Privacy, societal impact, accessibility	Collectivism prioritizes “Tech for Good” and accessibility initiatives.	Balances global data norms with regional inclusivity policies.	Privacy policies and ESG programs tailored to regional needs.	Emphasis on societal value in Eastern companies; stronger privacy focus in Western companies.

TABLE 4 – RESULTS FOR H3

Company Name and Region of Operation	Emphasis on Corporate Control Mechanisms	Go-vernance Structure	Regional Variations in Governance Approaches	Strategic Importance of Governance	Im- Challenges in Go-vernance
Amazon (Global)	Shareholder engagement, regular board reviews, internal audits	One-tier board with independent directors	Strong emphasis on compliance with North American regulatory norms; less flexibility in adapting to regional norms	High: Governance is key to maintaining consumer trust and regulatory compliance	Complex global supply chain and maintaining transparency across diverse cultural and regulatory environments
Alibaba (Asia, Global)	Dual-class share structure, executive oversight, stakeholder committees	Two-tier go-vernance model	Balances traditional collectivist governance norms with Western-style corporate transparency	High: Governance aligns with stakeholder engagement and sustainability priorities	Managing expectations of Western investors while retaining local cultural governance norms
Alphabet (Global)	Independent board committees, shareholder voting rights, ethical oversight	One-tier board	Western-centric approach focused on strong shareholder engagement and regulatory transparency	High: Critical for ensuring ethical AI governance and compliance with global regulations	Balancing innovation with strict Western governance and regulatory standards
Apple (Global)	Strong executive oversight, shareholder communication	One-tier board	Uniform governance approach globally, with strong emphasis on supply chain oversight and regulatory compliance	High: Governance ensures alignment with international human rights and environmental standards	Managing supplier accountability and compliance in diverse regional markets

Company Name and Region of Operation	Emphasis on Corporate Control Mechanisms	Go-vernance Structure	Regional Variations in Governance Approaches	Strategic Importance of Governance	Im-Challenges in Go-vernance
Baidu (Asia-centric, Global)	Stakeholder representation, executive-led governance	Two-tier go-vernance model	Focuses on integrating global best practices while addressing local regulatory and cultural expectations	High: Governance central to building trust in AI and data privacy initiatives	Navigating global compliance while adhering to specific cultural and regional governance expectations
ByteDance (Asia, Global)	Regional compliance teams, centralized policy implementation	Two-tier go-vernance model	Strongly aligned with collectivist cultural norms; emphasis on inclusivity and community representation	High: Governance underpins global privacy policy and anti-corruption frameworks	Managing cultural variations in ethical perceptions across Asia, Europe, and North America
Dell Technologies (Global)	Shareholder activism, supply chain oversight committees	One-tier board	Focuses on compliance with Western norms; less adaptation for regional variations	High: Governance supports diverse supply chain practices and stakeholder trust	Ensuring alignment between Western governance principles and supply chain diversity initiatives
Intel (Global)	Supplier accountability audits, board-level governance for ethics	One-tier board	Strong emphasis on aligning Western governance with international standards	High: Governance critical for supplier accountability and ethical AI development	Ensuring supplier compliance in high-risk regions; navigating geopolitical risks
Meta (Global)	AI governance frameworks, human rights committees	One-tier board	Consistent governance approach globally, focused on transparency and ethical leadership	High: Governance ensures alignment with sustainability and global human rights standards	Addressing cultural sensitivities in governance frameworks while leading in AI ethics and transparency

Company Name and Region of Operation	Emphasis on Corporate Control Mechanisms	Go-vernance Structure	Regional Variations in Governance Approaches	Strategic Importance of Governance	Im-Challenges in Go-vernance
NVIDIA (Global)	Supplier accountability audits, board-level oversight	One-tier board	Focuses on compliance with Western norms and regulatory standards for AI and human rights	High: Governance ensures alignment with ethical AI standards and supply chain integrity	Addressing diverse global regulations while maintaining consistent ethical AI governance practices
Qualcomm (Global)	Shareholder engagement, executive leadership focus	One-tier board	Aligns international governance practices with local regulatory frameworks, focused on ethical AI	High: Governance ensures long-term viability by adhering to ethical policies and practices	Managing cultural differences in supply chain governance, balancing regional laws with global policy
Salesforce (Global)	Shareholder activism, regular governance reviews	One-tier board	Consistent governance across all regions, emphasizing transparency and accountability	High: Governance critical for regulatory compliance and corporate responsibility	Ensuring ethical practices globally while balancing local market differences
Samsung (Global)	Stakeholder involvement, executive-led oversight	One-tier board	Strong emphasis on compliance with South Korean norms while ensuring global transparency	High: Governance is pivotal in ensuring ethical behavior across the global supply chain	Addressing challenges in balancing traditional South Korean governance norms with global expectations
Tencent (Global, APAC)	Founder influence, dual-class share structure, executive-led governance	One-tier go-vernance model	Balances traditional collectivist governance norms with corporate transparency and international regulations	High: Governance strategies support long-term growth and compliance with global data	Navigating local and international regulatory expectations, balancing privacy and societal impact goals

Company Name and Region of Operation	Emphasis on Corporate Control Mechanisms	Go-vernanc e Struc- ture	Regional Variations in Governance Approaches	Strategic Importance of Governance	Im- portance of Go- vernance	Challenges in Governance
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privacy and AI ethics