

Corporate Research Manual



FOR THE DEFENSE OF HUMAN RIGHTS

2025

PODER (Project on Organization, Development, Education and Research)

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Project on Organization, Development, Education and Research (PODER) is a non-profit civil society organization of the Global South.

We seek to foster transparency and accountability among businesses in Latin America from a perspective of human rights, gender, and intersectionality, and to strengthen members of civil society affected by corporate practices, so that they act as guarantors of long-term accountability.

At **PODER**, we focus on supporting local communities, grassroots social organizations, non-profit organizations, unions, collectives, and networks that demand their rights and defend their territories.

We conduct **corporate research** on strategic industries to identify patterns of corporate capture and human rights abuses by the business sector to reduce asymmetry of information and refine strategies for accountability and access to justice for communities and working people affected by the unchecked power of corporations in Latin America.

PROLOGUE

Strategic corporate research is the heart of PODER's work. For 15 years we have developed, adapted, and fine-tuned different key tools to understand how the private sector works, and in particular companies involved in certain strategic industries: how companies are structured, who makes decisions, who benefits from their operations, and what actors can drive changes to protect human rights from corporate abuse.

Through these research tools we have sought to reveal key structures and dynamics of the economy, and thereby reduce the asymmetry of information between companies, state, and civil society, particularly communities affected by corporate activity and working people.

We say that corporate research is the heart of our work because it provides relevant data, information, and knowledge to strengthen our strategies for strategic engagement, litigation, community organization, and the construction of narratives to compel accountability of these extremely powerful actors. Evidence strengthens any strategy to fight for human rights and is essential to maximize impact; the data speaks for itself.

Such information, and its uses, helps find openings to transform reality and demand both that government authorities do their job to guarantee human rights and that corporations change their conduct; to encourage consumers to use their power; and to ensure that civil society, working people, and communities have better tools to defend their rights.

Since our founding we have shared our methodology with a variety of actors in civil society: organizations, communities, unions, collectives, journalists, and academia; we have stepped up our efforts to continuously improve these tools and we have seen how their use has helped strengthen their work and collective strategies.

We offer this Manual, on our 15th anniversary, with great pride and unbounded enthusiasm. We make it available to the public to produce a replicating effect, trusting that the tools it contains will prove useful to strengthen support for struggles in favor of human rights and environmental protection.

Happy reading and application of this toolkit!

We will always be here to support you.

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WHAT IS THIS MANUAL?

The PODER team offers you this **corporate** research manual, which seeks to reinforce strategies for the defense and promotion of human rights, through the use of this tool known as **corporate research**.

Over the past 15 years, corporate research has helped us to identify and address gaps in information so that communities in possession of natural resources, working people, and civil society activists can demand and protect their rights and their territories.

Likewise, we offer this manual to journalists, civil society, and academia so they can reinforce their research tools, and in so doing, contribute to corporate transparency and accountability, what we refer to as “opening the black box.”

In our view, corporate research, combined with information technology, popular education, and community organizing, are priority actions to build a social movement that challenges existing relationships with corporate and government powers in favor of human rights and nature.

This is why at PODER we work to ensure that research is a collective process headed by communities, organizations, unions, and collectives, to ensure that the results are useful and accessible for those who defend their collective rights and seek to transform their reality.

As a result, the entire process- including design, calendar of activities, data collection, analysis, and strategies for communication and impact - has the imprint of a collective process. We strive to shield data and research reports to prevent them from falling into hands or used in ways contrary to the interests of right holders.

We know that today, online platforms, digital infrastructure, and fieldwork expose us to numerous risks. That is why we adhere to a series of principles and procedures that guarantee collective care of all the people involved.

Our protocols consider safeguarding and anonymization of personal data. We start from a formal process of consent in the compilation and presentation of the information obtained.

We work to ensure that our research contributes to:

- 1) understanding and communicating corporate action;
- 2) strengthening organizational processes and narratives of communities and organizations in struggle,
- 3) demanding better frameworks for corporate accountability; and above all,
- 4) universal respect for human rights.

In this manual you will find:



Fundamental concepts of corporate research, along with methodological suggestions and practical uses of information.

The key components of industrial sectors, highlighting information

A step-by-step guide to our methodology, including lists of sources to explore, formats, and tables for organizing your findings.

A toolbox to enhance or guide your research efforts.

Some resources to have an impact after conducting your research.

We hope that this manual fulfills the function of streamlining and facilitating the strategy for defending your community, starting with the collection and organization of official information from corporations.

WHAT IS CORPORATE RESEARCH ?

Corporate research is a set of research strategies, tools, and methodologies that allows us to access information related to companies and their revenues, their technologies, their projects, their partners, as well as their lenders, investors, and institutional allies.

When we find such information and begin to understand and connect all the parts, we are creating the conditions to conduct an analysis of the political, economic, and productive structures of a company, a corporate project, a corporate group, or any of their components.

But... **what does this mean?**

We have found the pathways by which these actors make their decisions regarding their operations, the markets where they sell their products, strategies to lower costs of manufacture or production, how much money they borrow, how they reinvest it, where and from whom they purchase their raw materials, etc.

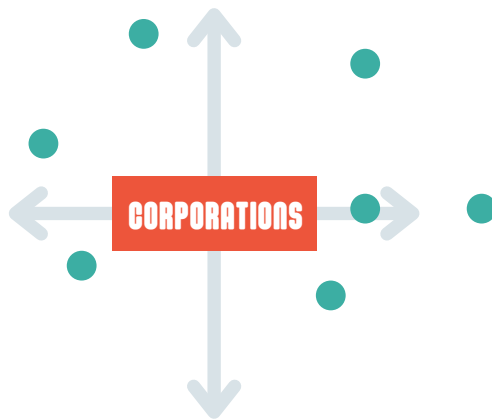
As corporate activities generate profits, they also create responsibilities. And corporate research, in addition to helping us follow the money trail, also helps us identify who makes the decisions which, at some point, can result in negative impacts on communities, organizations, the environment, culture, and labor rights, among others.

At PODER, we organize all this information on a Cartesian graph:

1) The vertical axis, which helps us identify the chain of decisions and responsibilities within a corporation and/or corporate project. This means that we move downward looking for the actors that have the most power in decisions but also those that make the most money in the final accounting. On this axis we find: beneficial owners, investors, creditors, managers, subsidiaries, and working people.

2) The horizontal axis helps us identify how the company works and its production/operating techniques, and takes us from left to right to locate its providers of raw materials, services, technology, security, transport, marketing, and legal services, until we arrive at the main markets where it sells its products or services, as well as its customers.

This methodology consists of crossing the two axes into the shape of a cross and starting to connect dots, players, figures, and places.



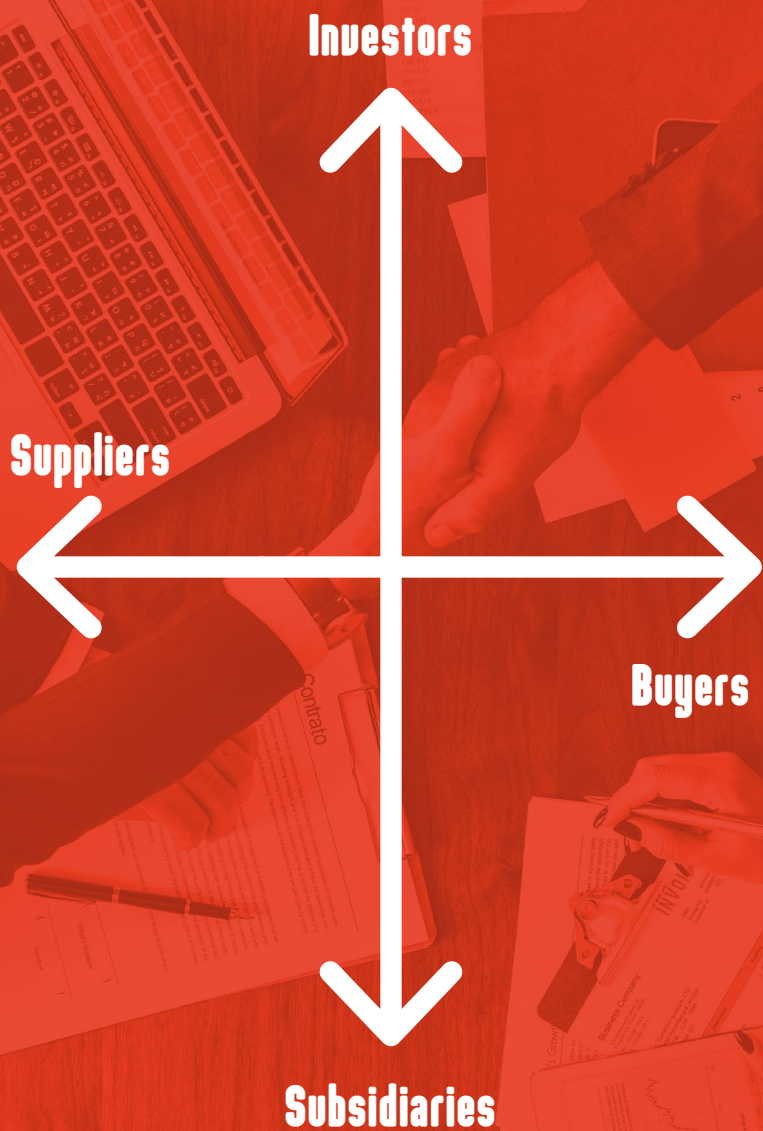
Exercise 1. Cartesian graph

1) Choose a company whose website offers its annual report (this information usually appears in the sections intended for investors or in publications).

2) If the information is not in your language, try using a translator to identify some of the main components of the analysis (sales, investors, suppliers, buyers, markets, exchanges where the company is listed, lenders, debts, beneficial owners, subsidiaries, workforce) and try to arrange them using the Cartesian graph we offer here.

:.....→

- Depending on what you find, try to see where you can position the categories, if they correspond to the decision-making chain, the money trail, a node of suppliers related to a specific project, or an alliance with another company, and continue until you complete the graph.
- Remember that politically exposed players, or other actors who have been in government or academia in recent years, may appear. Such players may also be relevant in the analysis. We usually refer to these links as **red flags**.



WHAT IS CORPORATE RESEARCH USED FOR?

We have found that corporate research helps to:

- Reveal the structures of power behind private projects that do not respect human rights and have harmful environmental and health impacts.
- Ensure that corporations fulfill their obligations and inform the population at large (not only their investors) of their activities, impacts, payment of taxes, donations, and agreements with communities.
- Pressure corporations (not just governments) to account for their actions and respect the human rights of persons and communities affected by their activities.
- Build community tools and an informed and strong social movement that defends human rights, territories, and the environment.
- Make information available to communities, defenders, and grassroots organizations in the form of open data, maps, and analytical documents on strategic industries.
- Develop, train, and counsel communities, organizations, and social movements interested in the defense of human rights violated by corporate activities.

With corporate research, we have developed practices such as:

- Informed participation in shaping domestic and international public policy on transparency and accountability.
- Monitoring industrial behavior in certain extractive sectors and their impact on human rights.
- Counseling communities and organizations that need to know more about the corporate practices that have affected them.
- Develop community narratives that counteract the technical and political languages of corporations and governments. Identify hidden links between the private sector and government for mutual benefits (corporate capture).
- Understand processes of exploitation of natural resources in depth.

Over the past 15 years, we have tried to show that anyone (with the necessary conditions, understanding, and counseling) can do corporate research.

All you need is a good internet connection to start assembling the jigsaw puzzle of corporations.

CORPORATE JIGSAW PUZZLE I

A corporation is an entity with legal identity (legal entity) whose purpose is to engage in commercial activities.

There are different types of corporations depending on their line of business; their size; whether they are public or private; if they are independent or part of a corporate group (holding); if they are joint ventures; if they have debts; if their employees belong to a union.

What are the common factors in corporations?

- They all have a business (legal) name.
- They all have a parent company that directly or indirectly controls the subsidiaries or affiliates (if any).
- They all have one or more end beneficiaries.
- They all are governed by a group of managers (Board of Directors).
- **Those that have nothing to hide disclose their permits, licenses, and contracts for operation, exploitation, marketing, environmental impacts, annual reports, etc.**
- Some have a website and/or at least one official contact. (Email, telephone, address).
- All are founded with initial capital and, at a minimum, must have (public) articles of incorporation.
- All have a brand and logo.

The **brand** is important because it is the company's image; the brand should always be "clean" and for that the company must show that it complies with the law, protects its workforce, does not pollute, and performs beneficial works in the communities where it operates.

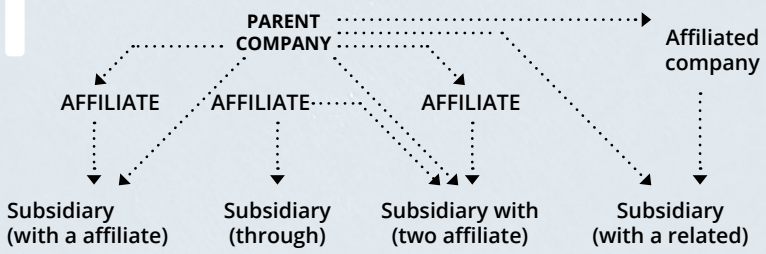
And how do they communicate this information?



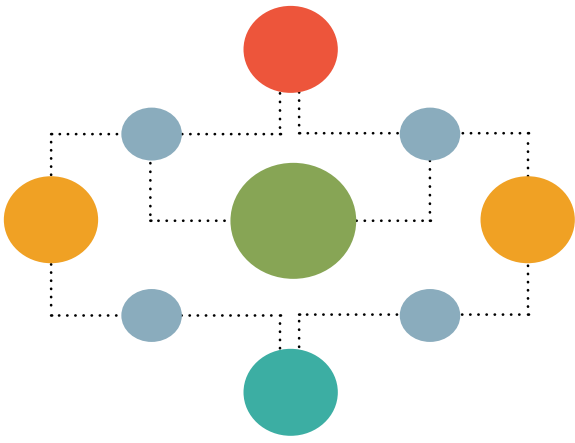
- Usually, corporations publish **annual** and/or quarterly reports intended for their investors, often with highly technical and financial information.
- They may also publish reports on Sustainability or Corporate Social Responsibility (CSR), which usually are the most “idealistic” part and include photographs where the brand is directly or indirectly associated with children, women, and marginalized sectors.
- There are also **technical reports**, forms (10K, M&D, 8K, 13D) for declaring beneficiaries, shareholders, signing of contracts for mergers, sales, and/or acquisitions of other companies. These documents are usually mandatory for companies listed on the stock exchange.
- Sometimes companies publish informative **bulletins** on their websites and/or videos on their **YouTube/Vimeo** channels.
- With luck, they also share information on their social media profiles, although those profiles are usually more publicity-oriented than informative.
- Occasionally, key persons appear in interviews in **specialized press** or at industry **events**.

Types of corporate structure

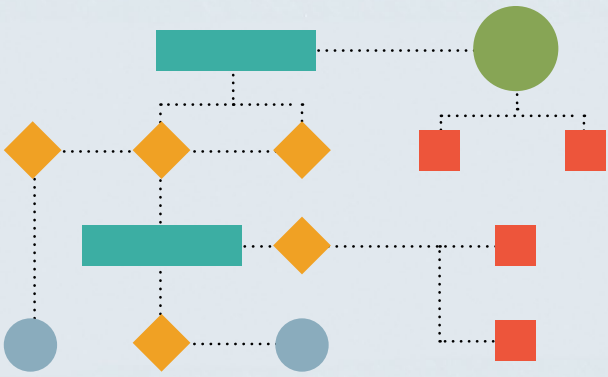
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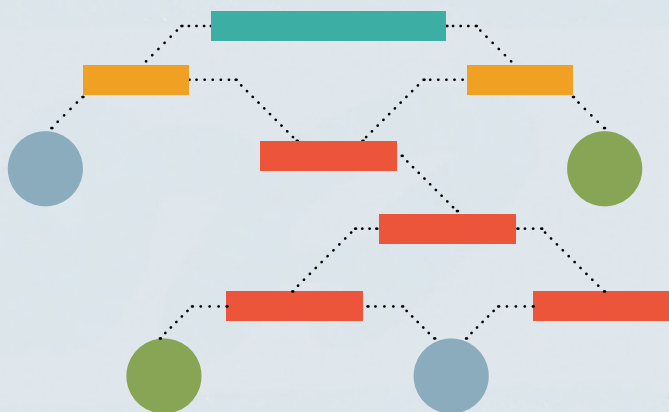
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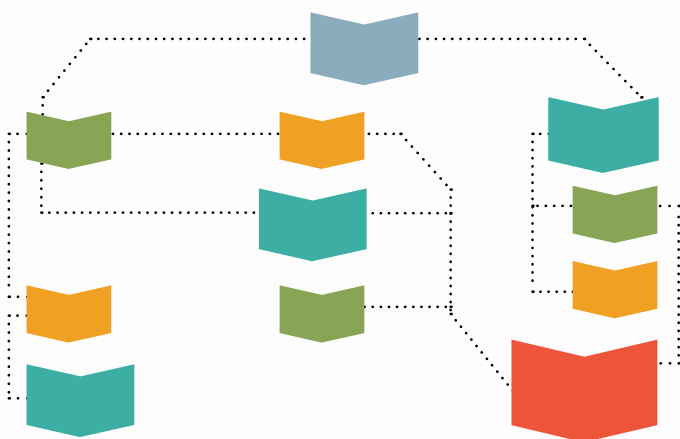
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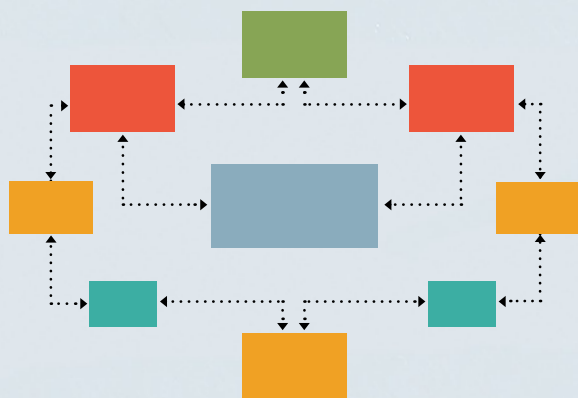
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5



6



Exercise 2. Corporate tree

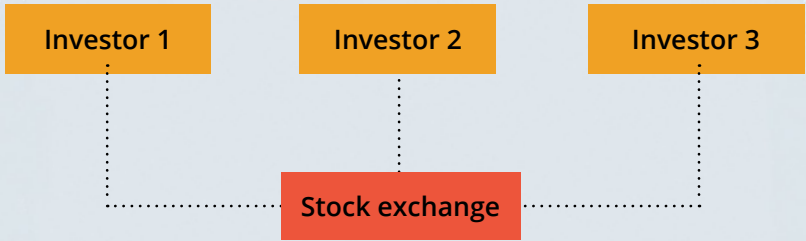
The structure is also known as the **corporate tree** since it is an image that helps illustrate the relationship between subsidiaries and the parent company. It also helps us see if there are other companies in joint ventures or if a subsidiary has control over another subsidiary in the same group (holding).

1 For this exercise, we will focus only on companies that belong to a corporate group. For that, we can look **ONLY in the companies'** official documents (financial reports, annual reports available on their websites or those on the stock exchange or government regulators).

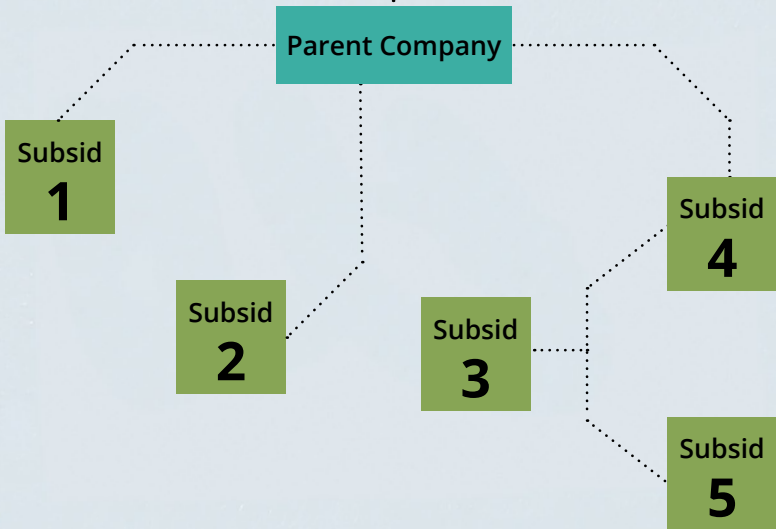


2 Try to arrange companies' information based on the models we present on pages 18 and 19.

Stock structure



Corporate structure



CORPORATE JIGSAW PUZZLE II

It is also important to consider that there is very useful and valuable information that companies DO NOT want to divulge or share: An example of this is tax information since companies report how much they pay in taxes but not how much governments discount or return to them. Such information is reserved as “tax secrecy.” The same occurs with loans (bank secrecy), names of investors (financial secrecy), and information on companies’ operating processes (industrial secrecy).

Another hotly debated topic is the identity of their beneficial owners: those who receive the largest sums of money from their sales and investments.

The same occurs with quasi-fiscal expenses, which are all the payments or donations companies make to communities in currency or in kind that do not generate a tax receipt but, informally, function as community license payments.

There is an international legal framework whose mechanisms seek to improve companies’ performance, both for their operative processes and for their community or information reporting practices (see Annex II).



Some examples are:

- The United Nations Guiding Principles on Business and Human Rights (UNGPs).
- The Global Reporting Initiative (GRI).
- The Extractive Industries Transparency Initiative (EITI).
- The European Union Corporate Sustainability Due Diligence Directive (CSDDD).

And although there are several efforts to establish standards and offer guidelines for corporations, enforcement remains weak and companies have not incorporated them in their day-to-day operations, especially on issues of environment, human rights, and the free, prior, and informed consent of communities.

Without forgetting that their policies on gender may be highly superficial and lack a human rights perspective.



LET'S RESEARCH...

What do we need to conduct our research?

To start, we must take into account the conditions necessary to proceed. This means that much of the public information is easier to obtain online, for which we need to have access to a device (PC, tablet, or smartphone) with an internet connection.

Our methodology divides the information along two axes: the first is what we call vertical analysis and the second horizontal analysis.

Vertical analysis answers two questions:

What is the money trail? and;

What is the chain of command / responsibility?

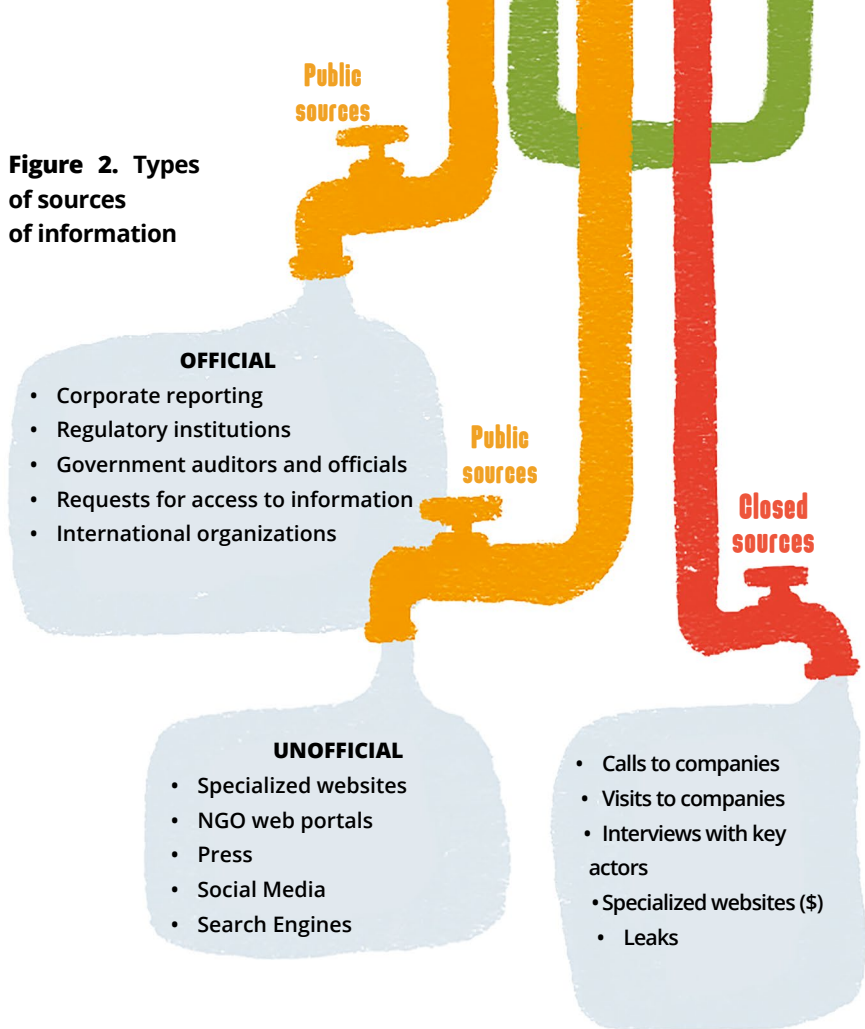
Horizontal analysis answers the questions:

How is the production chain structured? Who are the main business partners? Where on the supply chain are the main risks in relation to environment, transparency, corruption, corporate capture, and security located?

Three things mentioning:

- 1 Each company is a unique web of relationships, and therefore attention should be given to every detail such as business name, punctuation marks, dates, change of purpose, ownership, etc. An example of such details are the legal figures ending in S.A. de C.V. (variable capital joint stock corporation); LLC (limited liability corporation); or S. de R.L. de C.V. (limited liability variable capital corporation).

Figure 2. Types of sources of information



- 2** All data must be supported by an official source. Preferably, data should not be more than one year old. If we do not have data from an official source, it is best not to put anything in our database.
- 3** We recommend keeping a research journal or log to record hypotheses, sites, sources, and doubts.

CORPORATE PROFILE I

To start with the vertical analysis of a company, we propose using the following Corporate Research FORM/TABLE:

DATA	DEFINITION	SOURCE
1. Business name	The company's legal name.	Bylaws, annual reports.
2. Parent Company	Holding company.	Website or annual reports.
3. Company's registered address	Physical address of the company's headquarters.	Website or annual reports.
4. Main office	Country of stock exchange and company ticker code.	Website or annual reports.
5. Listing exchange(s)	Refers to the type of products or services the company offers its customers.	Website or annual reports and presentations to investor.

6. Subsidiaries	Names of affiliates in the corporate group.	Annual reports, forms issued by market regulators.
7. Shareholders	Individuals or institutions that control at least one share.	Annual reports, forms issued by market regulators. Public Registry of Commerce.
8. Lenders	Company's legal name.	Annual reports, websites of banks, regulators, and specialized outlets.
9. Liabilities	Debts, lawsuits, and fines caused by the company's activities.	Annual reports, government agencies, press releases, and specialized sources.
10. Other financing	Financing from development banks or thematic programs.	Websites of banks, regulators, and specialized outlets.

CORPORATE PROFILE II

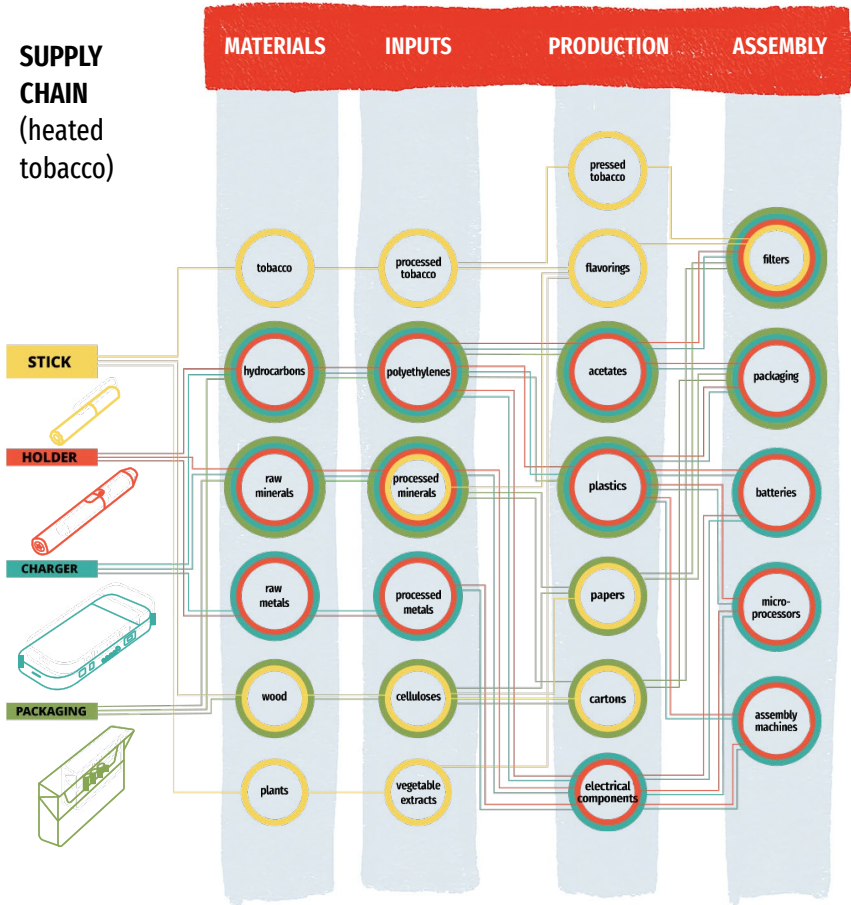
For the horizontal analysis of a company, you can follow the list of data below:

DATA	DEFINITION	SOURCE
Operating processes	Type of process, sub-processes, and main substances used.	Environmental impact statements, preventive reports, hazardous waste management reports, technical reports published by the company on its websites or by stock market regulators. Some companies issue social impact assessments and, in exceptional cases, human rights impact assessments..
Project name and coordinates	Location of plants and projects.	
Impacts of operation	Environmental and social effects on human rights caused by industrial activity.	
Main suppliers	Companies that provide services to the company.	Company websites.
Main customers	Individuals and companies that buy from the company.	Website or annual reports, presentations to investors, and specialized websites.

It is important to bear in mind that each industry and each company develops its own supply chain models depending on its context, resources, and normative frameworks.

Below, we show an example of supply chain analysis for Philip Morris IQOS heated tobacco devices from our website *WORLD-LESS FUTURE*.

(<https://poderlatam.org/en/world-less-future/>)



LIST (not exhaustive) OF OFFICIAL SOURCES

For horizontal analysis of a company, you can follow the list of sources below:

GOVERNMENT AGENCIES (Examples from Mexico)

Public Registry of Commerce
Environmental Authority
(Semarnat)
Commercial Authority
(Economy) Tax Authority (SAT)
Federal Authority (ASF)
Electoral Authority (fec.gov)
Authority on Transparency
(inai.gob.mx)

INTERNATIONAL ORGS.

RegisterTrademarks.Inter-American
Development Bank (mydata.iadb.org)
International Monetary Fund (imf.org)
European Investment Bank (eib.org)
World Trade Organization (wto.org)
Ecuador Principles (equator-principles.
com)
Principles for Responsible Investment
(unpri.org)
Global Compact (unglobalcompact.org)

Companies

Chambers of Commerce
Company websites
Interviews with key people in management

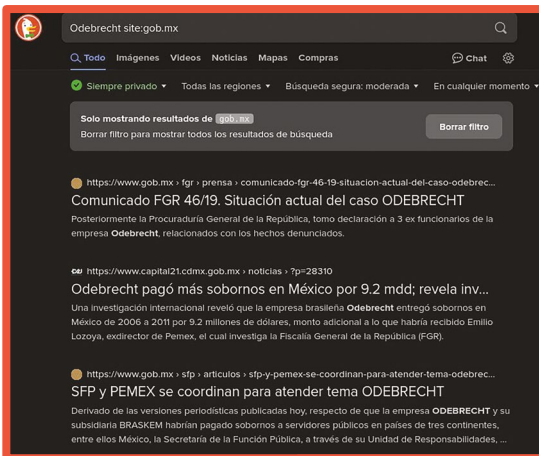
Regulators

Mexican Securities Exchange
Securities and Exchange Commission
(sec.gov) [USA]
System for Electronic Data Analysis
and Retrieval (SEDAR +) [Canada].

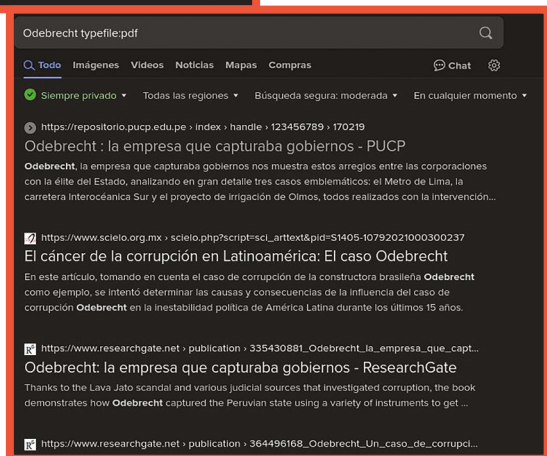
Exercise 3. Search filters

To streamline your search, try the following exercises in your web browser's search engine:

- 1 Write the **NAME** of the company you're looking for or a **SUBSIDIARY**, leave a space and then write the phrase... **site:gob.mx**



- 2 Now try the same **NAME**, leave a space, and then write the command... **typefile: pdf**



Search commands (Boolean operators) help filter the results by file type, by source of information or relevance, and thereby save us time. (See Annex III).

The rest of the profile is completed with the company's financial information, so that we know its main numbers for sales, earnings, debts, number of employees, and main projects. Companies offer such data in their annual and/or quarterly financial reports, which can be consulted on their websites or on those of stock exchanges or government regulators (if they are listed on any exchange).

If we find information external to company or government documents (unofficial sources) on matters such as socio-environmental conflicts caused by corporate projects or journalistic reporting, it is important to mention that such data will serve to establish hypotheses (ideas, even unfounded) and help broaden our view in the search for data from official sources.

It is important to note that a hypothesis can be transformed into official information if it is confirmed by human sources directly involved with the companies or authorities.

After gathering all this data, we can prepare a written report explaining the company's relevant information or, if we are planning a legal, media, or impact campaign, we can start to develop a power map.

List of unofficial sources

SPECIALIZED WEBSITES

Wall Street Journal (wsj.com)
 Standard & Poor's
 (spglobal.com)
 Bloomberg.com
 EnergyAndCapital.com
 FundResearch.fidelity.com

NGO WEBSITES

GlobalEnergyMonitor.org
 QuienEsQuien.wiki
 OpenSecrets.org
 OpenCorporates.com
 BHRRC (business-humanrights.org)
 SourceWatch.org
 CorpWatch.org LittleSis.org

Social Media

Linkedin
 Facebook
 X (Twitter)
 TikTok

Search Engines

Duckduckgo
 Google
 Wikileaks.org
 OCCRP (aleph.occrp.org)
 Archive.org

Corporate research guide

We search for documents on the exchange's website

YES

We search for documents on the company's website and those of governments where it has projects

NO

Is it public or listed on any exchange?

The documents we search for on this site are:

- Annual reports
- Financial reports
- M&A
- Technical report
- Report to investors
- Articles of incorporation
- Bulletins/press releases
- Environmental Impact Statement
- Licenses (water, power, trade, etc.)
- Request for information through National Transparency System

We can do a **second round** of searching in sources:

HUMAN

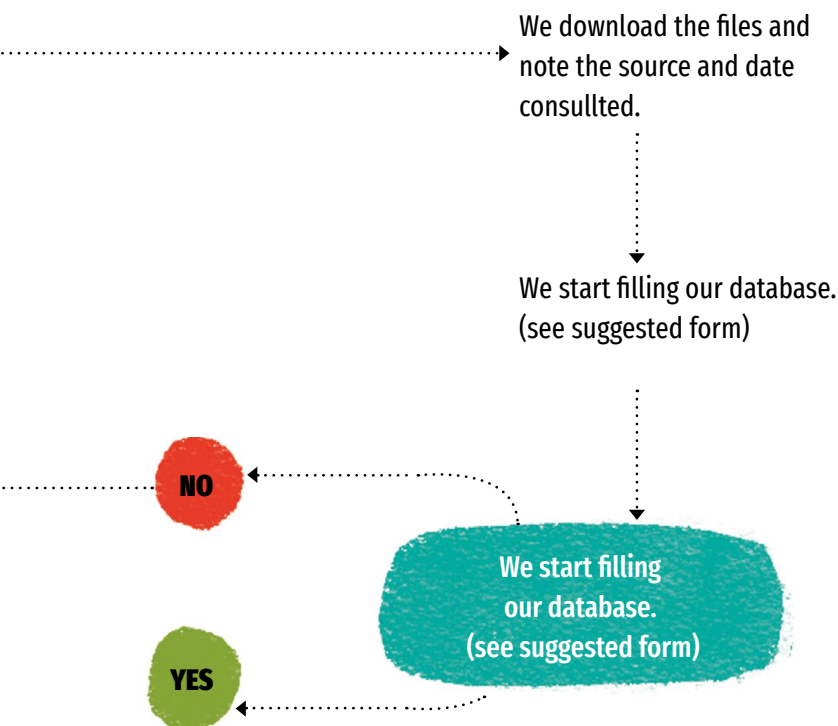
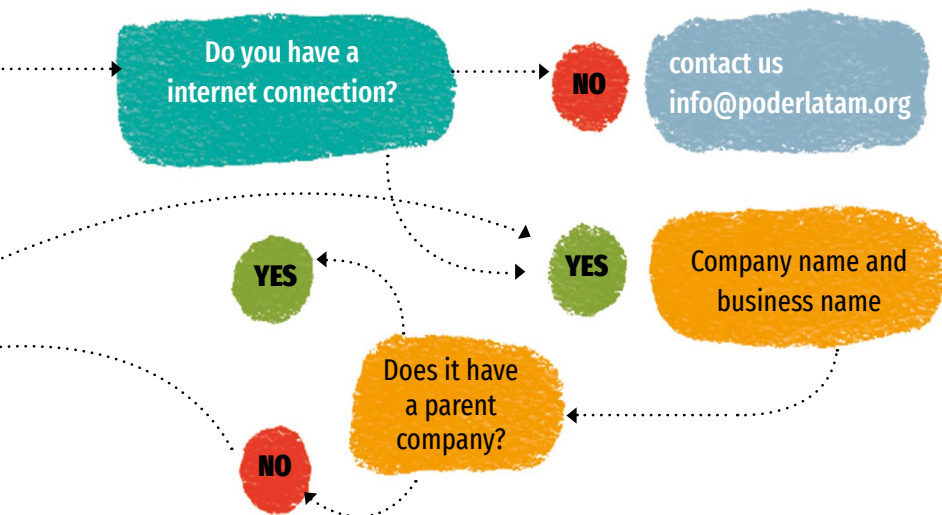
- Interviews with key actors:
- Academics
- Activists
- Employees
- Managers

OFFICIAL

- Request for access to information
- Government transparency offices

UNOFFICIAL

- Specialized websites
- Press
- Reports
- Podcasts
- Social media
- Blogs



WE CAN:

- Write a report with this information.
- Design an infographic.
- Organize a talk or workshop to inform the community.
- Plan an impact campaign.



TOOLKIT I

(search for data)

To start searching for information on a company, you can use the following list of data:

TOOL	DEFINITION	TIPS
Internet search engines	The search bars preconfigured in the browser. The best known is Google but the most secure alternative is DuckDuckGo since it does not generate a history and does not trace our computers' identity.	Search alerts sent via email to update the information. Use Boolean filters to save time. (See Annex III)
Government websites	Public Registries of Commerce, Platforms for Access to Information, Regulatory Agencies, Commissions, Law Enforcement, Legislative and Judicial Branches.	(See Annex III)
Interviews / Surveys	Questionnaires with open or closed questions to collect information from human sources.	They may be people in government, companies, academia, other NGOs, etc.
Whistle-blowers	Whistleblowers are people who have access to important information and release official documents on platforms that protect their identity. Usually they are company or government employees. Key actors with knowledge of the issue, context, challenges, etc.	Think of ways to protect the whistleblower and their identity.



To analyze our information, first we need to print or copy out and organize the data collected. To do that, we can follow the diagrams suggested in research sections I and II.

Our analysis should be guided by our research questions and by our direct observation based on systematization of the results obtained. To define our research questions, we usually define what we want to know:

- who are the key actors in decision making, in the money trail, or who are the main buyers of the products marketed?

By observation, we refer to patterns or trends or data that raise more questions or comments or reveal new information. These important patterns or data emerge, for example, from comparing revenue with debt or comparing the data presented in environmental licenses with the technical reports offered to investors.

The analysis is deeper and more insightful when we develop it collectively and try to understand the core aspects of industrial projects, their value chain, and/or their main alliances or marketing strategies or impact within governments (corporate capture).



TOOLKIT II

(analysis)

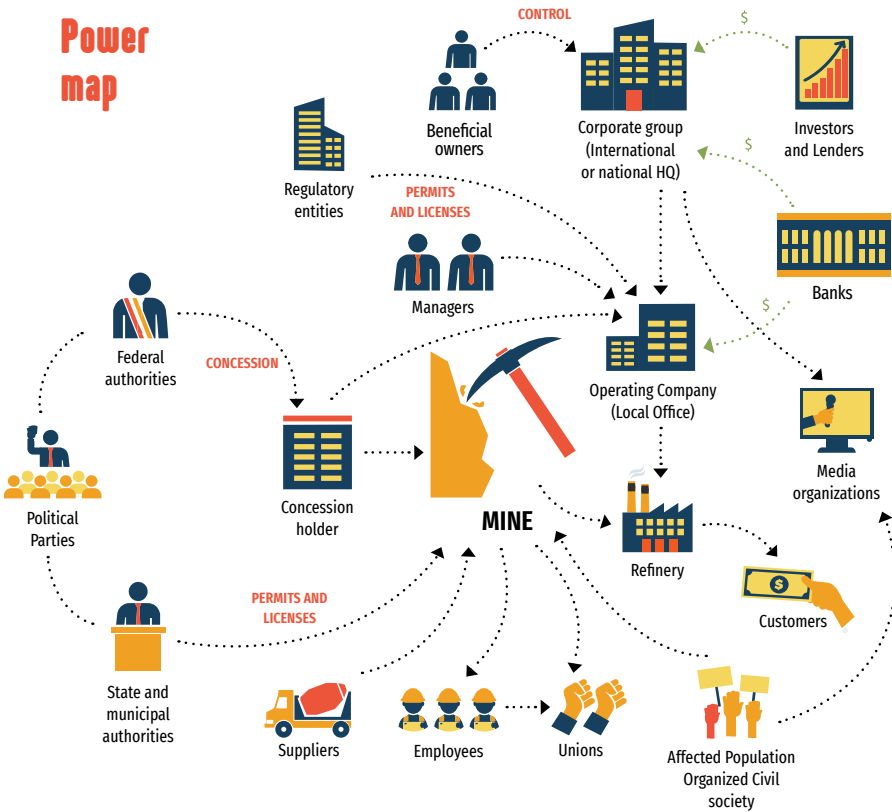
TOOL	DEFINITION	TIPS
Power map (p. 39)	A graphic diagram that allows us to identify and rank a set of actors with particular interests in an industrial project.	Helps assign categories and attributes to each actor, e.g. level of influence in decision making, proximity to the presidency, etc.
Community cartography (p. 40)	A diagram based on a map of the territory where an industrial project is established. It allows us to cross various items of data such as polygons, events, sacred places, crops, flora, fauna, etc.	Community cartography helps us tell our stories and raise visibility of intangible resources such as culture, biodiversity, and life.
In-depth interviews / Discussion groups	Like questionnaires, they allow us to gather data, and also help to confirm or reject hypotheses with key actors.	When we order the information, we can make summaries or tables to present to experts who can give us their opinions during the analysis.
Meetings / Workshops	Open meetings or community workshops may also serve the purpose of conducting a collective analysis of the data collected.	As in interviews, we can solicit feedback from communities by presenting preliminary results.

Data bases	Aligned spreadsheets or tables that give us an overview of financial, geographic, and environmental information. A good database can generate graphs, analysis, alerts, or reports on projects, companies, and their allies.	It is VERY IMPORTANT to have a clean database, meaning that the names are in the same format, respect commas, spaces, check figures well, etc.
SWOT	SWOT means: Strengths, Weaknesses, Opportunities, and Threats. This tool consists of putting in perspective a list of internal factors (Strengths / Weaknesses); and external factors (Opportunities / Threats) for our organization. This tool helps us to plan and develop strategies for impact, research, and risk analysis.	
Problem tree/ fish	Usually, the “tree” shape helps us establish correlations among variables or factors such as “roots” (causes of a problem / situation), the “trunk” (problem / situation), and “branches” (effects of the problem). A variant is the fish shape.	
Logical framework	Helps us order and plan expected changes (impacts) of our strategies for research, communication, and impact with key actors.	

Depending on our research needs, we will choose our analysis tools. Many of them may be complementary but the most important thing is that they help us tell our own stories.

Remember that analysis goes from simple to complex. Our first questions usually are: What is the relationship between this company and this other one? Or why did the parent company found this other one in a joint venture?

As we advance, we will develop more complex questions that relate earnings with key persons, with contract prices, and under license from certain authorities.



After completing our analysis, we need to think about the ways we want to communicate our findings:

1) First, we need to ask ourselves who our audience is. In other words, if we want to share our information with actors beyond our community, allies, authorities, and corporations, among others.

2) Second, we need to ask ourselves what impact we want to achieve with our target audience? This refers to the type of reaction or conduct we want to trigger in our audiences.

3) Third, it is important to ask ourselves what the best format is to present our information to produce the desired impact on our target audience. And that means whether we want to present our information in the form of a printed or digital report or in an infographic, table or graph, or video. Depending on the financial capacity and skills of our community, we can consider digital formats such as websites or informative videos, podcasts, and reels.

4) Fourth, we can consider channels to divulge our research depending on the intended format, audience, and impact. This means that we have to know what channels are best to most effectively reach our target audience.

5) Last, and depending on our availability of time and tools, it is desirable to track or monitor the reach of our communication.

OTHER TOOLS

TOOL	DEFINITION	EXAMPLES
Human Rights Impact Assessment (COBHRA)	A community-led research methodology that incorporates several analysis tools. Its aim is to establish a baseline that helps to record potential impacts of investment projects.	Ixtacamaxtitlán, Puebla Río Sonora
Tower Builder	A digital platform (microsite) developed by PODER, which helps us present, in simple and interactive form, our main research findings for viewing in several tabs. Can be consulted on a PC or smartphone.	Torre de Control El Negocio de las Vacunas
Risk Analysis	An assessment that helps us identify the potential risks (physical, digital, reputational material, reputational and psychosocial) of our research activities. It helps us evaluate conditions and implement measures for the prevention and mitigation of potential threats and/or attacks.	
Meetings / Workshops	Meetings or workshops may also be used to provide validation and feedback on the results and reports produced by our research. They can also be used for planning impact strategies, outreach training, and other purposes.	

In conclusion...

We want to reiterate that in the chain of actions that make up PODER's methodology, corporate research is complemented by a range of other tools:

- Domestic and international advocacy (see Annex II).
- Community Organization.
- Communication.
- Strategic Litigation.
- Collective Care (protection).

If you want to know more about these tools and receive feedback on your research or send us comments to improve this manual, you can write to **info@poderlatam.org**.

We also want to remind you that PODER is a non-profit organization, and if you want to invite us to give this workshop for your community or local organization, we offer it at no cost, provided our training is used to defend rights, territory, and resources against abuses of corporate power.

We hope this has been useful for you and your community / collective / union / organization.

Acknowledgements:

- All the colleagues and former colleagues who have passed through our organization in these 15 years, because thanks to them and their invaluable contributions we have been able to implement this methodology and the tools described herein. Also, we have tailored it to the demands of the Mexican and Latin American context.
- Communities, grassroots social organizations, working people, journalists, and academics who have invited us to implement and disseminate this methodology, offering us their homes, classrooms, fears, and hopes to collectively transform the abuses and adverse impacts of the unchecked power of corporations.
- Private and institutional sources of funding and human rights advocates whose financial and political support has allowed us to make this tool available to peoples and communities in struggle.
- Our colleagues in civil society organizations who have received and learned with us about the reach and limits of these tools and whose trust has helped build alliances and networks that persist to this day.

ANNEX I. MATRIX OF SOURCES AND DATA (not exhaustive)

GOVERNMENT	COMPANIES	INTERNATIONAL ORGANIZATIONS
<ul style="list-style-type: none"> Articles of Incorporation. Environmental Licenses. Social Licenses. Taxes. Audits. Contracts. Water fees. Operating fees. Customs fees. Registration of lobbyists. Registration of Politically Exposed Persons (PEPs). Legal framework (laws, standards). Legal processes. Forms (Regulating Stock Exchanges). Information Platforms (transparency). Forms for Divulcation of Conflict Minerals (Stock Exchange Regulators). 	<ul style="list-style-type: none"> Annual Reports. Technical Reports. Press Articles. CSR Reports. Financial Information. Stock Structure. Corporate Structure. Project Information. Board of Directors. Debts / Loans. Work Force. Revenues / Sales. Tax Payment. Information on subsidiaries. Forms of Stock Exchange Regulators. Lawsuits, Fines (Socio- environmental liabilities). Investment Portfolio (Private Investment Funds). Legal arbitration processes. Reports by Unions. Quasi-fiscal payments (in-kind donations). Supplier Portfolio. Consultant Portfolio. Client Portfolio. Industrial associations (chambers). 	<ul style="list-style-type: none"> Loans from Development Banks. Industry Standards of Transparency and Reporting (GRI, EITI, etc.). Environmental commitments (Escazú, COP, etc.). Social commitments (ILO). Commitments to fighting corruption (GATT). Commitments on Due Diligence. Commitments on Responsible Investment (Equator Principles, TISFD). Global Compact (UN). Commercial arbitration processes (WB).

CIVIL SOCIETY

- Research reports.
- Analysis by industry or by sector or by region.
- Documentation of cases of human rights violations.
- Human Rights Impact Assessments.
- Risks of Corruption, Corporate Capture, Conflicts of Interest
- Geographic Information on projects and impacts
- Observatories of Social and Environmental Conflict.
- Corporate Profiles.
- Mechanisms of Corporate Research.
- Training (workshops, manuals, etc.).

SPECIALIZED PORTALS

- Information on events (mergers, changes of ownership, structure, business model, etc.).
- Financial information in general (sales, competitors, markets, etc.).
- Supply chain information.
- Interviews with key actors.
- Reports on specialized events (summits, meetings, congresses, etc.).
- Information on Commercial and/or Sector Associations.
- Information on Projects

PRESS

- Interviews with key actors.
- General economic and financial information (changes in structures, events, etc.).
- Commercial, political, and family relationships between economic groups in general.

ANNEX II. MATRIX OF MECHANISMS FOR IMPACT (not exhaustive)

ACTORS	MECHANISMS
Private Lenders / Banks	<ul style="list-style-type: none"> • Equator Principles. • Due Diligence on Credit Risk.
Pension funds and investment funds	<ul style="list-style-type: none"> • Principles for Responsible Investment. • Internal mechanisms. • Taskforce on Inequality and Social-related Financial Disclosures (TISFD).
Export Credit Agencies	<ul style="list-style-type: none"> • Internal mechanisms. • Clean Development Mechanisms.
UN Framework Convention on Climate Change	<ul style="list-style-type: none"> • Interministerial Commission on Climate Change.
World Bank / International Financial Corporation	<ul style="list-style-type: none"> • Ombudsperson (CAO). • Inspections Panel.

ACTORS

MECHANISMS

Inter-American Development Bank (IADB)	<ul style="list-style-type: none"> • Independent Consulting and Research Mechanism (MICI). • Office of Institutional Integrity.
Federal and State Government	<ul style="list-style-type: none"> • Inter-American Commission on Human Rights (ESCR rapporteurs). • Inter-American Court of Human Rights. • Strategic Litigation (collective actions, amparos, amicus briefs, and others). • Laws, Managers, and Guidelines on Due Diligence in Human Rights in Supply Chains
Shareholders / Capital Stock	<ul style="list-style-type: none"> • Legal Stock Mechanisms. • Stock Exchange Mechanisms.
Corporations	<ul style="list-style-type: none"> • Guidelines for Multinational Corporations (OECD). • Guiding Principles on Corporations and Human Rights & Global Compact- Taskforce on Corporations and Human Rights (UN). • Guidelines for preparing reports (GRI / EITI).
Communities	<ul style="list-style-type: none"> • Collective land ownership. • ILO Convention 169. • Territorial Reordering. • Escazú Agreement.

ANNEX III. SEARCH FILTERS (Boolean operators)

USA	TO FILTER	EXAMPLE	USE	TO FILTER	EXAMPLE
site	By site and only showing results from a specific source.	A&B, S.A. DE C.V. site:poderlatam.org	*	Using asterisk as generic word.	EIA site:*.mx
filetype	By file type.	A&B, S.A. DE C.V. filetype: pdf	-	Excluding a concept that could be confused in the search.	"word" - grammar
OR	By two types of word.	A&B OR AYB	" " " "	By exact word or phrase.	"Exact word"
AND	Combining two words or concepts.	A&B AND AYB	..	By intervals of figures, whether years, money, etc.	"EIA" 2005..2006
related	By related concepts.	A&B, S.A. DE C.V. related: gob.mx	@	By social network	"WORD" @instagram
define	By definitions of our key word.	Define: CAPTURA DEL ESTADO	~	By synonyms of our word	~"WORD"
AROUND	By approach.	A&B, S.A. DE C.V. AROUND	stock	By information on the stock exchange if we have the company's ticker code	Stock:BLK
source	By source, if you do not know the source page.	A&B, S.A. DE C.V. source:poderlatam	info	Information related to a website	Info:poderlatam.org
before/ after	By a specific date. Before or after.	A&B before:2009 o A&B after:2009	()	By categories and subcategories	"WORD" (magic)

ANNEX IV. OTHER REFERENCES

Other organizations and institutions that also have research tools on Corporations and Human Rights are:

NAME	WEB SITE
Centre for Research on Multinational Corporations (SOMO)	www.somo.nl
Center for Information on Corporations and Human Rights (CIEDH)	www.business-humanrights.org/es
Transnational Institute (TNI)	www.tni.org/es
Oxfam America	www.oxfamamerica.org
International Federation for Human Rights (FIDH)	www.fidh.org/es
Inclusive Development International (IDI)	www.inclusivedevelopment.net
ReCommon	www.recommon.org
Danish Institute for Human Rights	www.humanrights.dk
Empower	empowerllc.net
Columbia Center on Sustainable Investment (Columbia University - NY)	ccsi.columbia.edu
SciencesPo Law School	www.sciencespo.fr/ecole-droit/en
U. of Washington Law School	www.law.uw.edu
U. of Sussex Centre for Rights, Reparations and Anti-Colonial Justice	www.sussex.ac.uk/justice

