To the Business & Human Rights Resource Centre, in response to the perplexities raised by the company WeBuild on 14th December 2021 over our paper entitled "Counter-reporting sustainability from the bottom up: the case of the construction company WeBuild and damrelated conflicts", published in the Journal of Business Ethics on 3 December 2021<sup>1</sup>.

The first concern expressed by WeBuild regards a mismatch between time spans of considered cases of hydropower-related conflicts: 1956-2020; vs. corporate reporting periods: 2013-2019. As the main aim of the research is to understand how corporations perform their disclosures, and whether Corporate Social Responsibility (CSR) reporting works in favour of environmental justice, we needed to consider all of the company's disclosures available in the public domain. These include not only the sustainability reports from 2013 onwards, but also the company's websites and publications<sup>2</sup>. It is indeed unfortunate that CSR policies only started to be reported in 2013. However, such policies and strategies respond to and are supposed to be informed by past experience, in the same way corporate reputation is built on past performance. The material produced by the company, moreover, also mentions past works, celebrating their historical achievements. In order to gain a comprehensive understanding of the complexity of each case, we gathered information from different kinds of sources: NGOs, environmental justice organisations, journalists and media, scholars, grey literature, social movements and local or indigenous communities. The results tell us that potential or negative impacts related to the hydropower facilities were not acknowledged or taken into account by WeBuild / Salini-Impregilo. The fact that there is no sustainability reporting regarding early-decades dams does not go against the arguments outlined in the paper. Rather, it reinforces them, since our aim was not to assess whether WeBuild complies or not to international reporting standards for a particular year<sup>3</sup>. Rather, it was to understand how CSR reporting is being built around complex instances such as large-scale hydropower development schemes and what shortcomings there are.

Secondly, WeBuild questions our case-specific approach when CSR reporting standards require aggregated information on social, economic and environmental dimensions. Aggregated information can provide a general picture, but runs the risk of hiding case specific facts that are relevant for assessing the sustainability of a large-scale project. Moreover, the company also argues that CSR reporting "is subject to third-party assurance", while those collected from "other sources on the alleged controversies appear to be self-referential and unchecked". This issue is key not only in this article but in the whole academic field of political ecology and environmental justice studies since the '80s. A pillar of this still growing academic discipline is the claim that there are a series of questions and dimensions of (in)justice that can only be described and explained by those who are directly affected on the ground. They hold a unique knowledge of how projects, infrastructures, policies etc impact their lives and the environment/ecosystem they live in. Thus, they should be consulted, and their decision

<sup>&</sup>lt;sup>1</sup> Available at https://link.springer.com/article/10.1007/s10551-021-04946-6

<sup>&</sup>lt;sup>2</sup> I.e.: <a href="www.salini-impregilo.com">www.salini-impregilo.com</a> (unfortunately, available online until the rebrand into WeBuild in May 2020); https://www.webuildgroup.com/en and library.webuildgroup.com

<sup>&</sup>lt;sup>3</sup> Even if we were to perform a yearly case-specific comparison between the sustainability reports of the company vs. information from third sources, that would have been difficult, as the sustainability reports of the company are not case-specific. In any case, our data reports claims of un-sustainability of dams that were built post-2013, too.

should be binding. This principle has also been upheld in international agreements such as the ILO 169 Convention or the Aarhus Convention. Thus, the material produced or informed by the directly impacted people can be considered as legitimate sources of information. For the sake of clarity, rather than looking at whether WeBuild can be held accountable or not for such an event or impact, our academic objective is to contribute to a debate, to raise questions. (How) Are the voices from impacted communities taken into account? What is a reliable source? How should knowledge be built? Who has the authority/legitimacy to say what is the truth? In doing so, we can complexify (and politicise) the picture of reality by questioning its mainstream version. This said, it is counter-intuitive indeed that a mismatch of narratives subsists. But it is exactly this inconsistency that we want to bring to the forefront as crucial for present and future discussions in business accountability literature.

Other concerns expressed by WeBuild regard our methodology. We used the NVivo qualitative data management software, developed by QSR International, widely used in social sciences. It does not contain any built-in algorithm for data analysis but facilitates the coding of texts and their analysis. The analysis was therefore not performed by the software, instead we individually read each text and extracted relevant information. While we performed this analysis very carefully, WeBuild was correct in spotting a quote taken from a 2005's study by Thayer Scudder<sup>4</sup>, that we mistakenly attributed to the Kariba dam case. Thank you for this. We already notified the Journal of Business Ethics of the mistake, and a corrigendum will be added. This correction, however, does not change the results of our analysis.

With our best regards,

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<sup>&</sup>lt;sup>4</sup> Scudder, T. (2005). The Kariba case study. California Institute of Technology. Pasadena, US. Available at <a href="https://authors.library.caltech.edu/79966/">https://authors.library.caltech.edu/79966/</a> (retrieved 09/01/22)