



Corporate Human  
Rights Benchmark  
Methodology 2018

**For the Agricultural  
Products, Apparel and  
Extractives Industries**

## Table of Contents

Foreword	4
Acknowledgements	5
List Of Figures	6
Key Definitions	7
<b>1. Why The Need For A Benchmark?</b>	<b>9</b>
The Challenge	10
The Levers For Change	12
The CHRB Objectives And Expected Impacts	13
<b>2. Introduction To The CHRB</b>	<b>15</b>
Who Is The CHRB?	16
Development Of The 2018 Methodology	17
Features Of The Corporate Human Rights Benchmark	18
<b>3. Overview Of The 2018 Benchmark Process</b>	<b>23</b>
The Annual CHRB Research Cycle	24
Scope Of The 2018 Benchmark	25
Features Of The Corporate Human Rights Benchmark	26
<b>4. Approach To Scoring</b>	<b>31</b>
Overview	32
The CHRB Measurement Themes And Indicators	32
Weighting Of Measurement Themes	33
Indicator Scoring	33
Cross-Referencing	33
Types Of Evidence	33
How To Read A CHRB Indicator	34
Referenced Sources	36
<b>5. Measurement Themes And Indicators</b>	<b>39</b>
Measurement Themes And Indicators - Introduction	39
<b>A. Governance And Policy Commitments (10 %)</b>	<b>41</b>
<b>A.1 Policy Commitments (5 %)</b>	<b>44</b>
<b>A.2 Board Level Accountability (5 %)</b>	<b>49</b>
<b>B. Embedding Respect And Human Rights Due Diligence (25 %)</b>	<b>53</b>
<b>B.1 Embedding Respect For Human Rights In Company Culture And Management Systems (10 %)</b>	<b>57</b>
<b>B.2 Human Rights Due Diligence (15 %)</b>	<b>62</b>
<b>C. Remedies And Grievance Mechanisms (15 %)</b>	<b>67</b>
<b>D. Performance: Company Human Rights Practices (20 %)</b>	<b>75</b>
<b>D.1 Agricultural Products (20 %)</b>	<b>80</b>
<b>D.2 Apparel (20 %)</b>	<b>87</b>
<b>D.3 Extractives (20 %)</b>	<b>94</b>
<b>E. Performance: Responses To Serious Allegations (20 %)</b>	<b>99</b>
<b>F. Transparency (10 %)</b>	<b>107</b>
<b>Annexes</b>	<b>113</b>
Annex 1 - Index Of Indicators	114
Annex 2 - Further Guidance On The CHRB Scoring Rules	117
Annex 3 - Cross-Reference Table: CHRB And Other Reporting Frameworks	126
Annex 4 - Cross-Reference Table: CHRB And Knowthechain	134
Annex 5 - Glossary	137
Annex 6 - Sources Referenced	140

This work is the product of the Corporate Human Rights Benchmark Ltd. This work is licensed under a Creative Commons Attribution - Non-Commercial - No Derivatives 4.0 International License (<http://creativecommons.org/licenses/by-nc-nd/4.0/>). You are free to copy and redistribute this work in any medium or format provided that you give credit to the Corporate Human Rights Benchmark Ltd and that you do not alter the content in any way. Any commercial use of this material or any part of it will require a licence. Those wishing to commercialise the use are invited to contact the Corporate Human Rights Benchmark.

© January 2018



## Foreword



Inspired by the UN ‘Protect, Respect and Remedy’ framework developed by John Ruggie, the idea of a corporate human rights benchmark first gained traction in 2013, arising from a seemingly straightforward problem; despite decades of engagement on human rights by the global community, there was no wide-scale, credible and, most importantly, publicly available source of information on corporate human rights performance.

Four years later, in March 2017, after extensive multi-stakeholder consultation, methodology development, research, engagement and analysis, the newly formed ‘Corporate Human Rights Benchmark Ltd’ (CHRB) published its first benchmark. This assessed just under 100 global listed companies, from the Apparel, Agricultural Products and Extractives Industries, on their human rights performance and ranked them against each other.

As a ground-breaking initiative, the pilot benchmark gained a lot of attention and we have seen significant impact since its launch. I am delighted that individual investors are using the CHRB data to inform engagements with companies, particularly where they are pushing for improved disclosure and higher scores in future years. A wider coalition of over 80 investors (with over \$5tn assets under management) has written to the benchmarked companies, asking them to carefully consider and respond to the CHRB findings. Many of these companies have responded directly, detailing their efforts to improve their human rights performance and using the CHRB to inform their own gap analyses. Discussions with consultancies have revealed that companies are bringing in outside support to help improve their scores on future benchmarks and some human rights champions within companies have indicated that the benchmark has elevated human rights to senior management, prompting more detailed and transparent human rights reporting. While it will take some time to generate (and assess) changes that filter down to ground level, to see such impacts in a relatively short time is extremely encouraging and 2017 has been a clear validation of the approach taken by the CHRB to date.

A cornerstone of CHRB’s approach is actively listening and responding to stakeholders as part of an ongoing engagement process to ensure credibility. Following the pilot launch, CHRB undertook a 5-month consultation, including multi-stakehold-

er meetings in 10 different countries. Picking up on the lessons learned during the pilot, the CHRB Methodology Committee reviewed the input from over 300 individuals and organisations, resulting in the production of this revised Methodology for the Agriculture, Apparel and Extractives Industries for 2018. Human rights are fundamentally qualitative and hard to measure, which makes it difficult for any assessment to do justice to the complexity of the issues involved. For this reason, while I remain convinced of the robustness of the CHRB methodology, it will only ever provide a proxy rather than an absolute measure of human rights performance.

However, I remain convinced of the essential role benchmarks can play in the promotion of human rights objectives around the world; by creating a positive competitive environment, encouraging greater transparency and evidence based advocacy, and by enabling the public and investors to make more informed choices. The pilot has validated our approach and capacity to generate impact. In applying this improved methodology to the same group of companies in 2018, we will continue to support these objectives and will be able to demonstrate how companies have acted to improve their transparency and performance regarding human rights.

### Steve Waygood

Chair of the Board, Corporate Human Rights Benchmark  
Chief Responsible Investment Officer, Aviva Investors.

## Acknowledgments

The Corporate Human Rights Benchmark Ltd (CHRB) is a not for profit company created to publish and promote Corporate Human Rights Benchmarks (Benchmarks). The CHRB was launched in 2013 as a multi-stakeholder initiative and draws on investor, benchmarking and business and human rights expertise from 7 organisations: APG Asset Management, Aviva Investors, Business and Human Rights Resource Centre, the Eiris Foundation, the Institute for Human Rights and Business, Nordea Wealth Management and VBDO.

This 2018 Methodology document is an updated version of the 2016 Pilot Methodology, which was itself the result of extensive multi-stakeholder consultation around the world over two years, involving representatives from over 400 companies, governments, civil society organisations, investors, academics and legal experts. This updated version incorporates changes based on the Methodology Addendum published in 2017 and multi-stakeholder consultations held from June to October 2017.

The CHRB would like to thank the Governments of the Netherlands, the United Kingdom and Switzerland for their vital financial support.

The CHRB would also like to thank all the stakeholders who contributed to the Pilot Benchmark and to the 2017 consultations. A full list of all those who contributed their time, expertise and energy will be available in the CHRB Progress report (to be launched in March 2018).

Thanks also to APG Asset Management, the Australian National Human Rights Commission, Aviva, the Business and Human Rights Resource Centre, BSR, Caux Roundtable Japan, CREER, ICAR, IHRB, KPMG, Nordea, PwC, UNEPFI, UNGC Australia, UNPRI and VBDO for their support in organising and hosting CHRB consultations.

The CHRB would also like to acknowledge the contribution RepRisk will make to the 2018 Benchmark as a provider of ESG risk metrics and analytics for the Serious Allegations Measurement Theme in the Methodology.



## List of Figures

<b>Figure 1</b>	Challenges in the agricultural products, apparel and extractives industries	11
<b>Figure 2</b>	Pilot Results: Number of companies per band	12
<b>Figure 3</b>	CHRB Objectives and expected impact	13
<b>Figure 4</b>	Benchmarking features	18
<b>Figure 5</b>	Key industry risks for the 2018 Benchmark	19
<b>Figure 6</b>	Overall scope of the 2018 Benchmark	25
<b>Figure 7</b>	Scope of industry activities for the 2018 Benchmark	26
<b>Figure 8</b>	Scope of business relationships for the 2018 Benchmark	27
<b>Figure 9</b>	Company structures covered by the 2018 Benchmark	27
<b>Figure 10</b>	CHRB Measurement Themes	32
<b>Figure 11</b>	Weighting of CHRB Measurement Themes	32
<b>Figure 12</b>	CHRB Indicator Structure	35
<b>Figure 13</b>	Sources referenced in CHRB indicators	36
<b>Figure 14</b>	The four fundamental principles and rights at work.	46
<b>Figure 15</b>	Key international human rights instruments protecting the rights of individuals/groups that may require particular attention	47
<b>Figure 16</b>	Human Rights Due Diligence process	56
<b>Figure 17</b>	Examples of types of alleged impacts relevant to Measurement Theme E	101

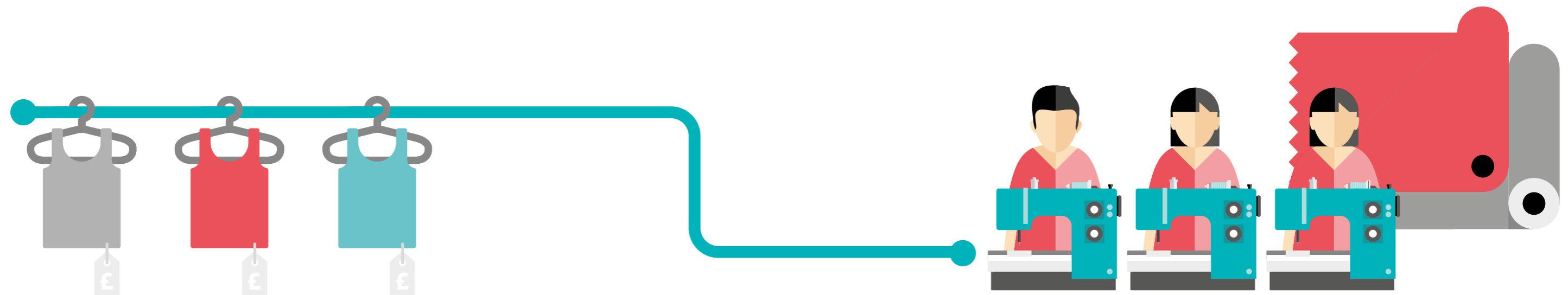
## Key Definitions

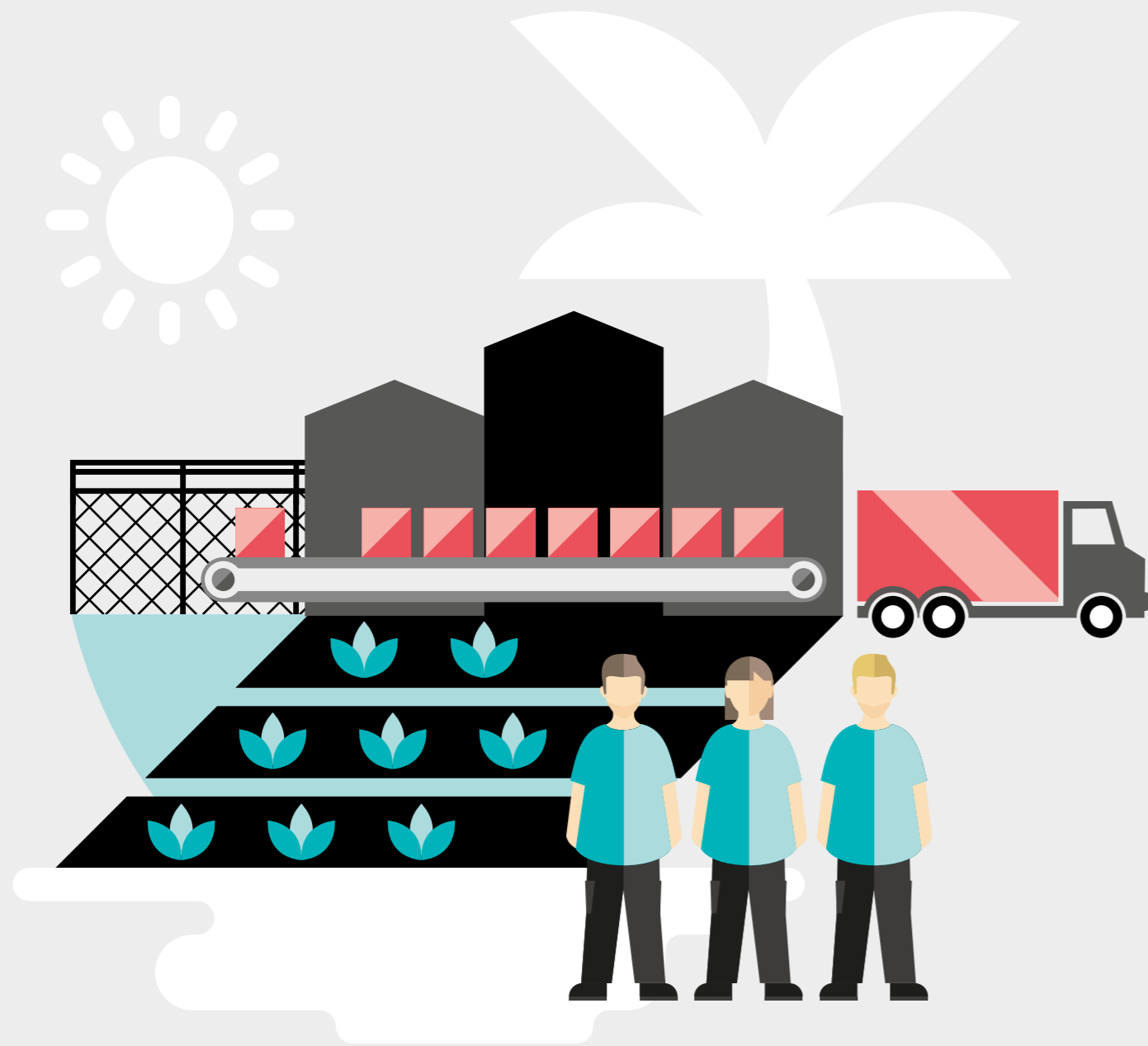
A full glossary is available in Annex 5, however three key definitions are included below:

**Supplier:** For the Agricultural Products industry, refers to the product source (e.g. farm, fishery, ranch, etc.). For the Apparel industry, refers to all manufacturing sites.

**Supply chain:** Refers to all supply chain business relationships, including both direct and indirect, tier 1 and beyond.

**Extractive business partners:** Refers to operational level contractors (includes on-site and off-site contractors involved in operations (such as those involved in resettlement operations or other similar operations off-site), contracted security providers, etc.) and joint ventures or similar contractual arrangements with multiple parties to carry out exploration and/or production.





# 1 Why the Need for a Benchmark?

Chapter 1 looks at the need for a benchmark and covers:

- **The Challenge**
- **The Levers for Change**
- **CHRB Objectives and Expected Impacts**



## The Challenge

Human rights are basic standards to ensure dignity and equality for every person and companies can have both positive impacts on human rights as well as negative impacts. Business can create jobs and secure livelihoods, provide products and services, support community development and provide tax revenue for the state to invest in the well-being of its people. Yet, without a sound commitment to human rights, and their implementation through due diligence, a wide range of potential negative impacts can arise including precarious employment through poverty wages, the dispossession of indigenous peoples' ancestral lands and the prevalence of modern slavery.

It was only in 2011 that the first global set of operational principles, the UN Guiding Principles on Business and Human Rights or UNGPs, were officially endorsed following six years of development and global multi-stakeholder consultation. The UN Guiding Principles affirm the fundamental responsibility that companies must respect the rights of workers, communities, consumers and others potentially affected by their own operations as well as by their business relationships, and to demonstrate how they are doing so. They have since been reflected in other international standards including the OECD Guidelines for Multinational Enterprises, IFC Performance Standards and ISO 26000 Social Responsibility Guidance, reinforcing the status of the UN Guiding Principles as the authoritative baseline for corporate respect for human rights.

Preventing adverse impacts, on workers, communities and consumers, is one of the most pressing challenges faced by companies in today's global marketplace. Given the relatively recent establishment of the UN Guiding Principles as the first clear baseline for how businesses should conduct their activities to avoid negative impacts on people, many companies are only beginning to implement or improve their human rights related policies, processes, practices and responses. This can be complex. It takes time and dedication to raise the operating standard of all companies to one where "responsible" and "sustainable" performance is the only performance.

This is a fundamental challenge, but there are already companies progressing rapidly in embedding human rights into their core business. By preventing and mitigating harm to people, company leaders are also reporting substantial benefits to their business.

The CHRB Pilot results, published in March 2017 highlighted a cluster of companies, including BHP Billiton, Marks & Spencer Group, Rio Tinto, Nestlé, Adidas and Unilever, taking a leadership position and driving forward corporate human rights performance. But, as our Pilot Benchmark showed, there is still a huge amount to be done by companies to ensure that people's rights are respected; only three companies in the pilot

score more than 60% and the average score across all companies was under 30%. Many are focused on the demands of quarterly returns and view human rights as peripheral or irrelevant to their core business model. Roughly one third of benchmarked companies did not score any points for publicly committing to respect human rights and over one half are not scoring anything for publicly committing to respect core labour rights.

The CHRB recognizes that implementing respect for human rights across a company's activities and business relationships is not simple. It takes commitment, resources and time to embed respect for human rights into the ways that a large and diverse workforce thinks and acts. Moreover, companies rarely control all the circumstances in which they operate; those contexts may change rapidly and serious human rights dilemmas may arise.

With the EU's mandatory non-financial disclosure directive (2014), the UK Modern Slavery Act (2015), the French Due Diligence Law (2017), and Germany's statement in its National Action Plan that the government will examine further steps, including legislative measures, if more than 50% of all German-based companies with over 500 employees have not taken credible action to integrate human rights due diligence in their operations by 2020, we are seeing a shift towards more mandatory reporting. This should prompt more companies to embed human rights across their activities and to report on their performance, even though it is still early to see these reflected in practice.

The challenges surrounding negative human rights impacts are particularly acute in focus industries for the CHRB 2018 Benchmark, namely the Agricultural Products, Apparel and Extractives Industries, as set out below. These impacts are often linked via a business relationship, prompting more responsible companies to try to change the behaviour of their partners, which for the largest companies can number in the thousands and even hundreds of thousands. This provides both risks, given vast value chains, but also important opportunities to improve responsible business conduct globally.

CHRB seeks to help address these challenges, by creating year on year comparisons of the human rights performance of large corporations that are transparent, freely available and legitimate in the eyes of companies, civil society, investors and governments.

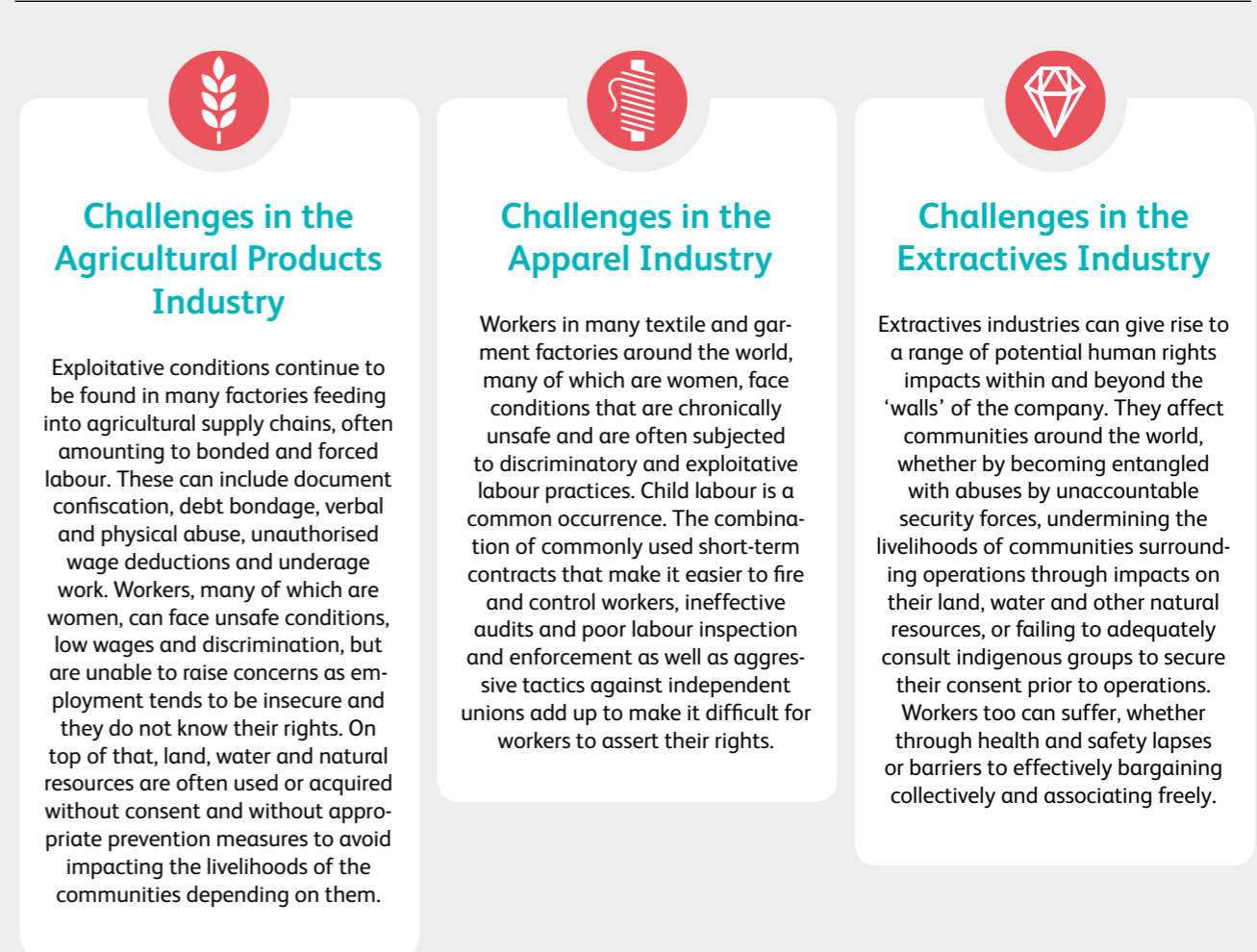
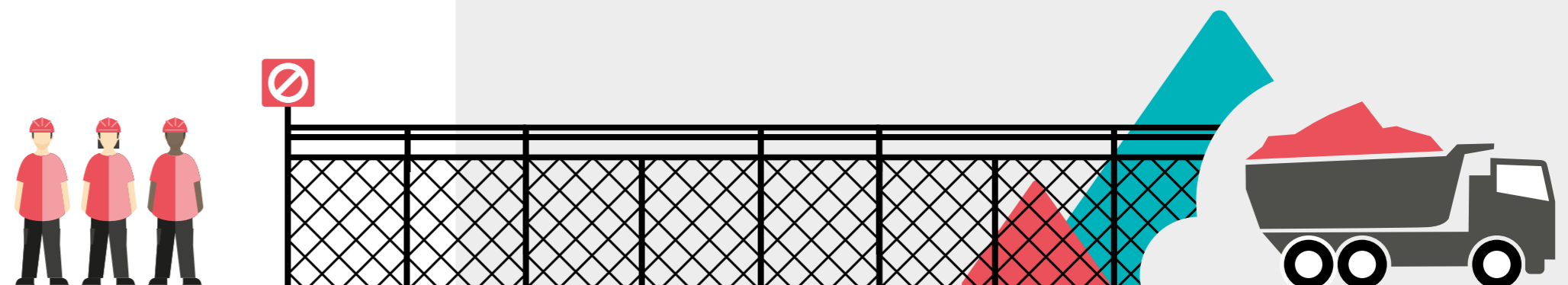


Figure 1 - Challenges in the agricultural products, apparel and extractives industries



## The Levers for Change

The kinds of negative impacts on workers and their families, communities and customers occurring via companies' activities and business relationships are the by-product of a global market failure. Markets are not routinely promoting corporate human rights responsibility or innovation through investment decisions and the allocation of capital, media scrutiny, regulation or advocacy for companies that are managing their human rights risks and impacts well. Because of this, most companies have no reason to account for their social 'costs'; their impacts on human rights. As a consequence, capital is being misallocated; companies that impose the costs of their negative impacts onto workers, communities, and local governments are able to raise capital at the same rate as their more responsible peers, ultimately making them more competitive.

There are several ways to address this market failure, including through appropriate policy and regulation, but also by prompting disclosure of relevant information and letting the market and society respond to those disclosures. CHRB sees the competitive nature of the market as a powerful driver for change and represents a relatively untapped lever to confront these challenges.

Indices and rankings have been developed in recent years to rally specific industries to respond to particular global challenges. This includes, amongst others, Oxfam's Behind the Brands ranking of ten major food and beverage companies, the Access to Medicine's Index of pharmaceutical companies' provision and pricing of medicines, the Access to Nutrition

and Access to Seeds Indexes focused on the consumption and production ends of the global food value chain, and the Know the Chain benchmarks which look at forced labour in the supply chains of ICT, Food and Beverage and Apparel and Footwear companies.

These public benchmarks, which allow for the comparison of companies by investors, civil society, consumers and their peers, provide a brilliant platform to encourage a race-to-the-top and to highlight those who are lagging behind. In 2015, a survey by the Economist Intelligence Unit (EIU) found that of 853 senior corporate executives questioned on which interventions could best enable them to meet their human rights responsibilities, the top choice was a public benchmark on companies' human rights performance.

The CHRB aims to address this gap, by assessing certain factors across many companies to give a proxy measure of their human rights performance. This includes assessing the availability and quality of companies' policy commitments on human rights and how they are governed, and assessing the effectiveness of the systems and processes implementing those commitments and specific practices to prevent impacts or respond to serious allegations.

Ultimately, if business is to serve society, respecting human rights should be a **competitive advantage**. In ranking the largest companies on their human rights performance, the CHRB is seeking to incentivize companies to race to the top of the annual Benchmark – within and across industries. CHRB's objectives and expected impacts are detailed on the following page.

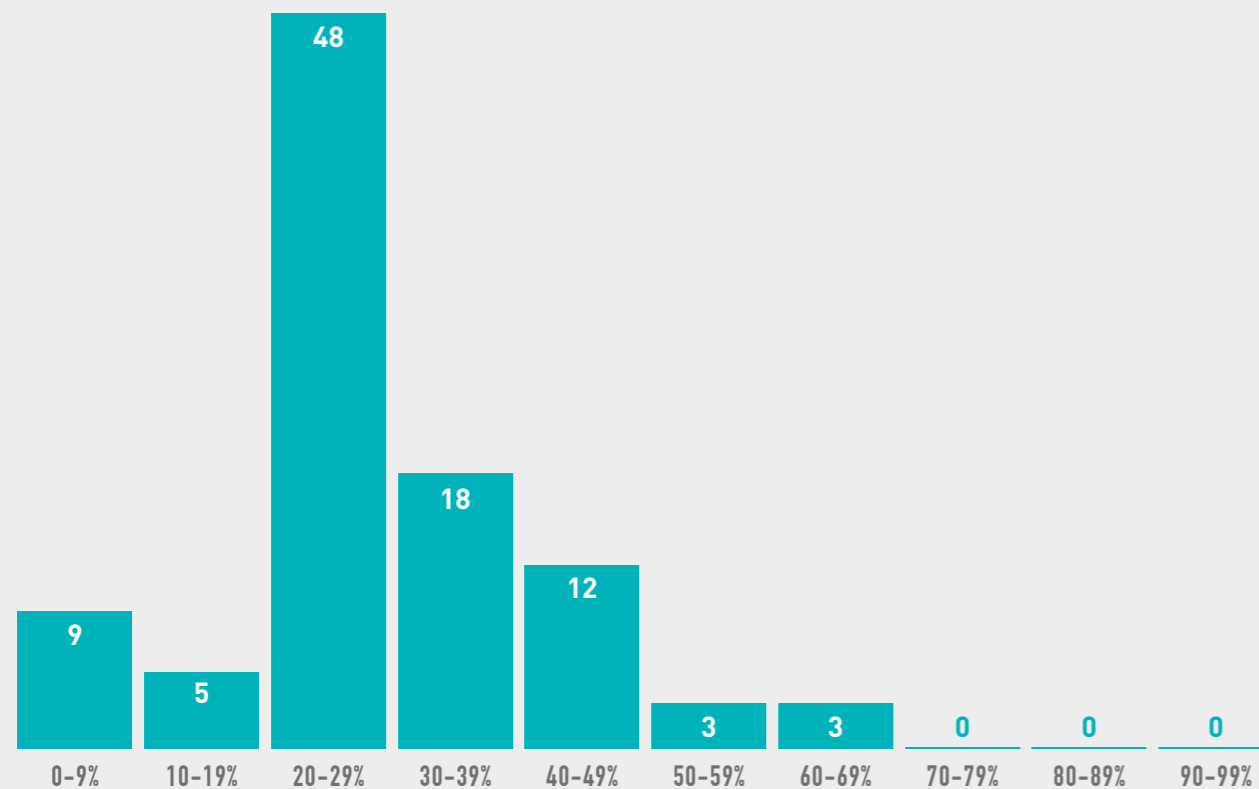


Figure 2 – Pilot Results: Number of companies per band

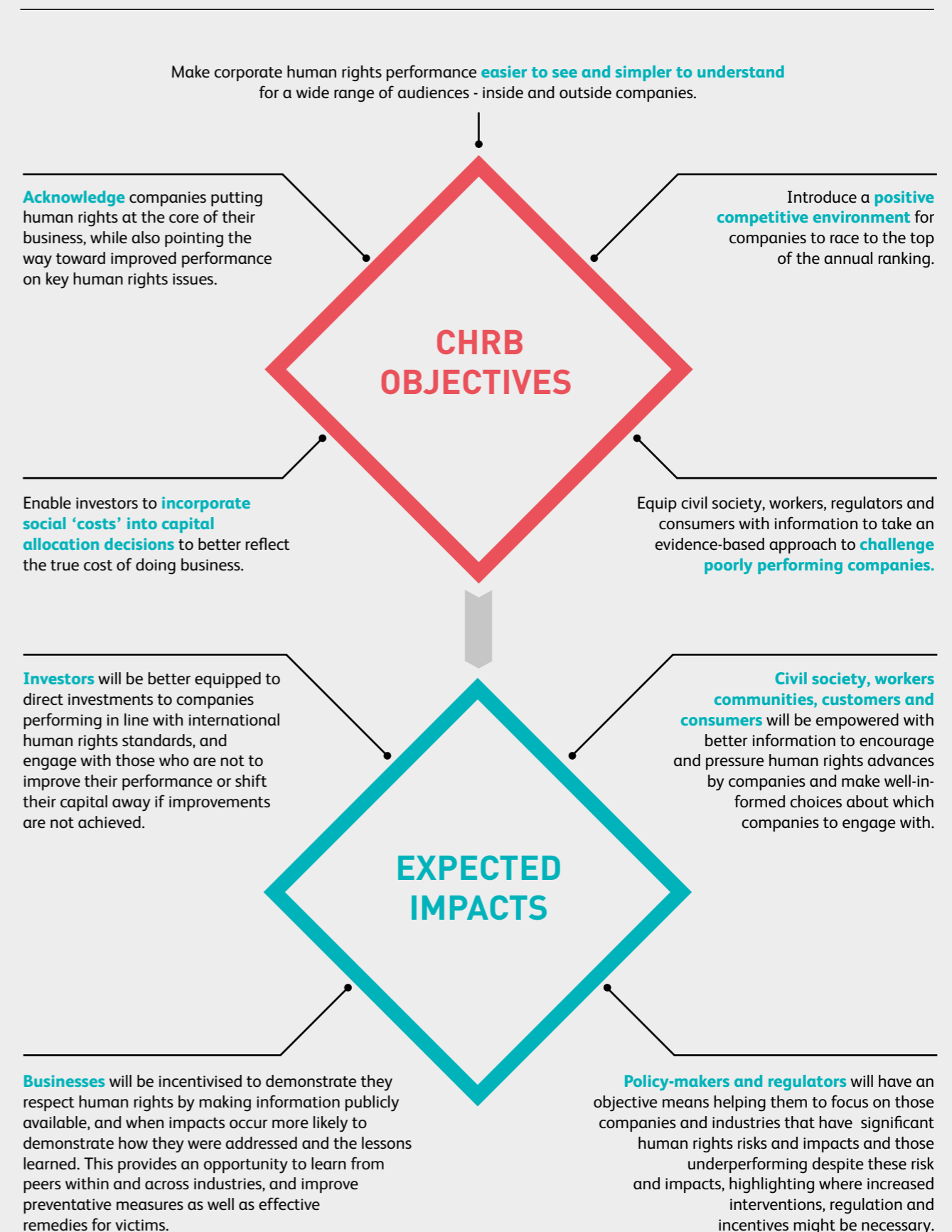


Figure 3: CHRB Objectives and expected impact



## 2 Introduction to the CHRB

Chapter 2 looks to introduce the CHRB in more detail and covers:

- **Who is the CHRB?**
- **Development of the 2018 Methodology**
- **Features of the Corporate Human Rights Benchmark**



## Who is the CHRB?

**Corporate Human Rights Benchmark Ltd**, is a not for profit company guided by an Advisory Council made of eight organisations and three independent advisors (see [CHRB website](#) for more detail). **The CHRB Advisory Council** is chaired by **Steve Waygood**, Chief Responsible Investment Officer at Aviva Investors. The other members of the Advisory Council are: **Angelique Laskewitz** (VBDO), **Anna Pot** (APG Asset Management), **Bennett Freeman** (independent), **Gerbrand Haverkamp** (independent), **John Morrison** (IHRB), **Magdalena Kettis** (Nordea), **Margaret Wachenfeld** (independent), **Peter Webster** (Eiris Foundation) and **Phil Bloomer** (BHRRC).

The CHRB's focus is on creating publicly available benchmarks that rank leading companies on their human rights performance. The ultimate aim, to rank the top 500 globally listed companies, will be achieved incrementally. Following the launch of the pilot benchmark in 2017, in 2018 CHRB will repeat the process for the Agricultural Products, Apparel and Extractives Industries, while simultaneously developing further methodologies for new industries.

Separate to the Advisory Council, the **CHRB Methodology Committee**, led by Margaret Wachenfeld (IHRB, Themis Research) and Peter Webster (Eiris Foundation), directed the development of the CHRB Methodology and is responsible for leading reviews and updates, as well as for technical oversight of the research process for producing the Benchmark each year.

The CHRB employs two full-time members of staff, **Daniel Neale** (the Programme Director) and **Camille Le Pors** (the Programme Manager), responsible for day-to-day management of the CHRB, managing the research process and engagement on behalf of the CHRB Advisory Council.



## Development of the 2018 Methodology

### MARCH 2017

#### Pilot Benchmark Release

Creation of CHRB Ltd  
The CHRB unveils its Pilot results at a launch event in London and on its new website

### 13<sup>th</sup> MARCH to 24<sup>th</sup> APRIL 2017

#### Appeal Process

Six-week Appeal period – no claims received  
If a company believed that an incorrect scoring decision had been made, it had the opportunity to make a formal claim to be reviewed by the CHRB Appeals Committee. The CHRB did not receive any formal Appeals in relation to the 2017 results.

### APRIL – MAY 2017

#### Internal reflections & initial Methodology revision

Internal reflection on the Pilot Benchmark  
Development of proposed changes to the Methodology

### JUNE – OCTOBER 2017

#### Consultations

**Buenos Aires:** 6 September  
**Washington:** 8 September  
**Tokyo:** 11 September  
**Bogotá:** 13 September  
**New York:** 19 September  
**Berlin:** 27 September  
**London:** 28 September  
**Copenhagen:** 2 October  
**The Hague:** 12 October  
**Hong Kong:** 13 October  
**Huntington Beach:** 23 October  
**Sydney:** 26 October  
**Melbourne:** 30 October  
**Africa & Middle East webinar:** 31 October

Over 300 individuals and organisations representing a wide variety of stakeholders submitted feedback through:  
An online survey  
Calls and meetings  
Multi-stakeholder sessions in the locations described in the first column

### OCTOBER – DECEMBER 2017

#### Final Methodology revisions

The CHRB Methodology Committee reviewed all the feedback received. Based on this feedback, the Committee drafted, reviewed, amended and finalised the 2018 Methodology

### DECEMBER 2017

#### Release of the 2018 Methodology indicators, supported by Explanatory document

The CHRB publishes the 2018 Methodology. It is a revised version of the 2016 Pilot Methodology, and incorporates changes based on internal reflections and public consultations. The CHRB also publishes an Explanatory Document, which provides a summary of the changes made to the CHRB Methodology and explanations and justifications on the CHRB Methodology Committee's decisions.

For more information on the development of the 2018 Methodology, see the Explanatory document on the 2018 Methodology [available here](#).

## Features of the Corporate Human Rights Benchmark

### Transparency

The UN Guiding Principles expect companies to both know and show that they are respecting human rights. In order to prompt further disclosure by companies on the topic of human rights, the CHRB research process uses only publicly available information for the assessment – with one exception under the Responses to Serious Allegations Measurement Theme E, which utilises external sources. This is an effort to drive transparency by companies on their human rights approaches and also to ensure that the CHRB itself is as transparent as possible in how it reaches its results and what information its assessments are based upon.

As the level of information companies publish on their approaches to human rights increases, companies will gain recognition for their efforts; those affected by companies will be able to better understand the measures a company is taking to avoid impacts; investors can better direct their finances; civil society can use the information to target their campaigns and advocacy; and governments and policy makers can better target their interventions.

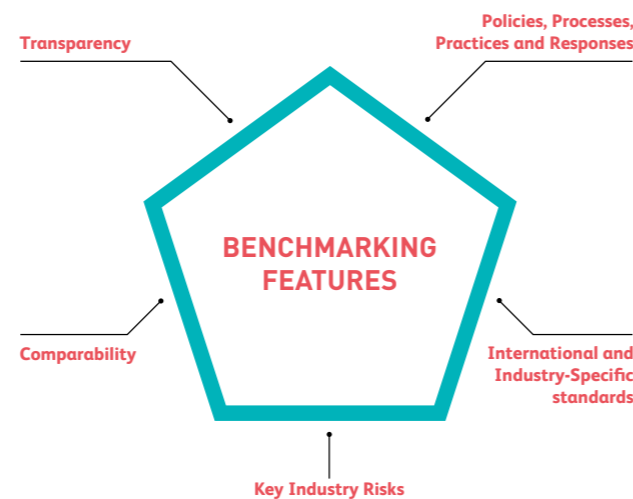


Figure 4: Benchmarking features

### Policies, Processes, Practices and Responses

In order to offer a truly rigorous and credible proxy measure of corporate human rights performance, the CHRB seeks to assess companies' human rights performance at several levels. These include the policy level (Measurement Theme A), the process and systems level (Measurement Themes B and C), the performance level, including specific practices (Measurement Theme D) and responses to serious allegations (Measurement Theme E), as well as a final level focusing on a company's overall transparency (Measurement Theme F).

These levels have been carefully developed through numerous consultations with stakeholders to seek to achieve a balance between measuring actual human rights impacts on the ground as well as the effectiveness of policies and processes implemented across large and complex companies to systematically address their human rights risks and impacts.

### International and Industry-Specific Standards

The Benchmark's policy and process indicators have been carefully and consultatively developed to ensure they reflect and reinforce the expectations of the UN Guiding Principles. In addition, the CHRB Methodology also takes as its basis certain industry-specific global standards to ensure as relevant, rigorous and credible a ranking as possible when comparing companies within the same industry. These sources are listed in Annex 6.

### Key Industry Risks

To aid the inter- and intra- comparative benefits of the Benchmark, the CHRB Methodology incorporates 'key industry risks' typically faced by companies in each industry. These are risks commonly regarded as potentially severe or likely within the industry. Companies are expected to demonstrate how they are preventing them through a process of human rights due diligence, or why they are not relevant for their operations. These key industry risks have been identified through extensive research and multi-stakeholder consultation.

While the key industry risks are anticipated to be relevant to companies in the industry, they may not necessarily match an individual company's most 'salient' human rights issues. Salient human rights issues are those at risk of the most severe negative impacts through a company's specific activities or business relationships. This means that while key industry risks are common, industry-wide human rights risks, whether they materialise or are 'salient' for a specific company may vary. As part of the CHRB Methodology, companies will be able to explain why any of the industry risks are not relevant to them and they will then not be marked down for not addressing them if there is sufficient justification. The lists are also not meant to indicate that these are the only human rights impacts of these industries.



Figure 5: Key industry risks for the 2018 Benchmark

These key industry risks will evolve and change within the Benchmark long-term, as some risks are managed and reduced, and others become more apparent. This will ensure that the Benchmark is always as credible a proxy measure for corporate human rights performance as possible. These were not changed for the 2018 Methodology, as CHRB did not receive requests for important thematic changes from the 2016 list (see the Explanatory document on the 2018 Methodology for more information).

### Comparability

Comparability is vital in order for the CHRB to assess companies against each other and to track progress over time. The CHRB seeks to offer comparability in several different ways:

**Across industries:** The CHRB offers comparability of company human rights performance across a diversity of industries, namely the Agricultural Products, Apparel and Extractives industries. This means that, for example, an extractives company can be measured against an apparel company, enabling pan-industry competition on human rights.

**Within industries:** By utilising key industry risks and standards, the CHRB seeks to achieve the granularity necessary to compare companies within the same industry and identify those leading and lagging. It is expected that competition – and learning – among peers will be one of the most significant impacts of the Benchmark.

**By Measurement Theme:** The CHRB Measurement Themes have been carefully and consultatively developed to best assess overall corporate human rights performance. Companies can therefore be compared across any or all of the six CHRB Measurement Themes.

**Over time:** The CHRB will be produced annually, meaning companies will be able to demonstrate improvement in their human rights performance over time. As the CHRB is produced each year, an invaluable record will develop showcasing individual companies' progress, as well as industry-level improvements, or lack thereof.

### Limiting Factors

#### Proxies for Performance

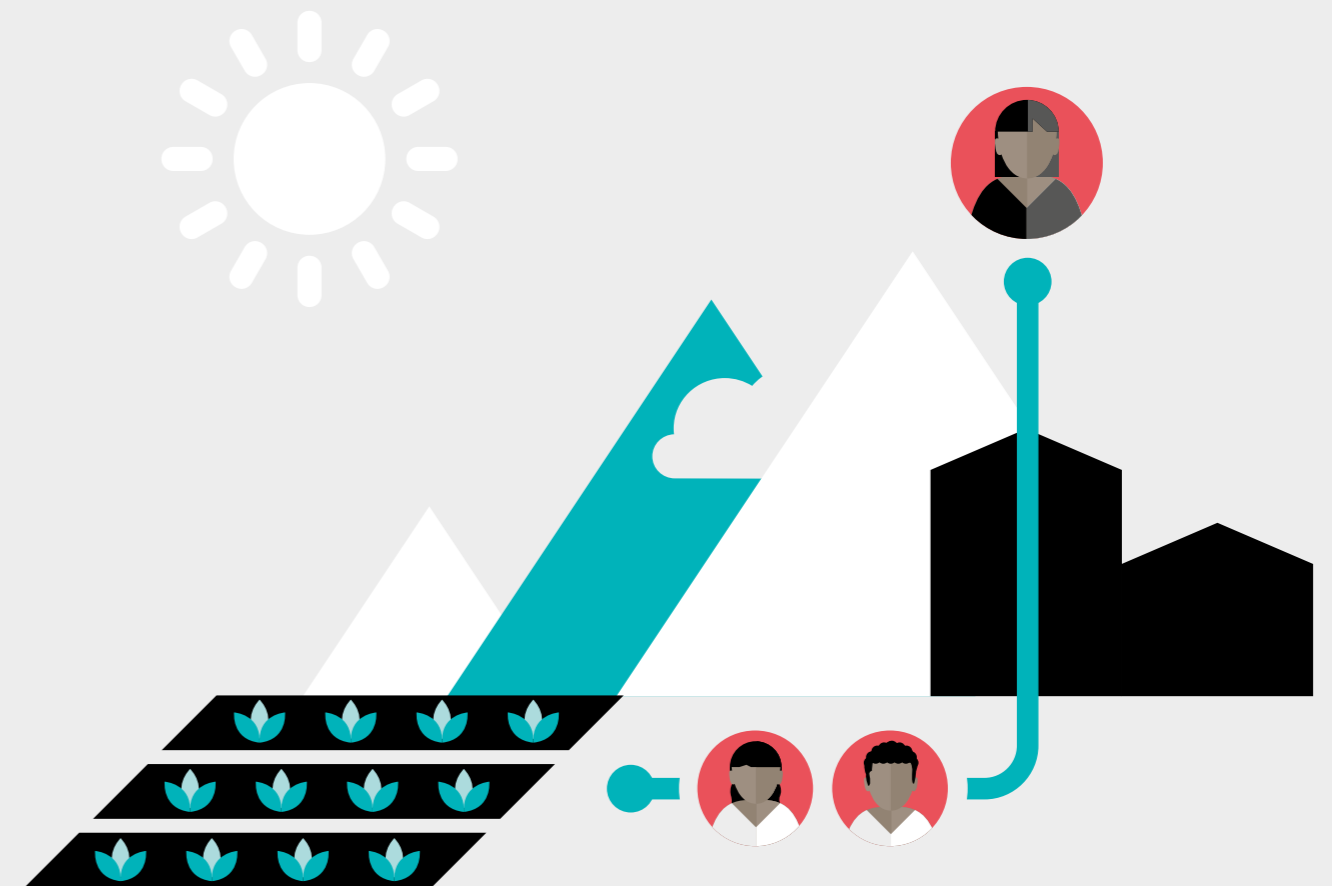
As noted in the Foreword there are, as yet, no quantitative base units for corporate human rights performance. Human rights are about the dignity of each and every human life and about the core values that make life worth living. Ultimately, that is very hard to measure. But the Benchmark is a small step in moving companies along the path of seeing that value beyond the financial bottom line. The CHRB Methodology is seeking to deliver, based on expertise, research and consultation, the most accurate proxies for corporate human rights performance. These will continue to evolve over time as learnings and practice continue to emerge.

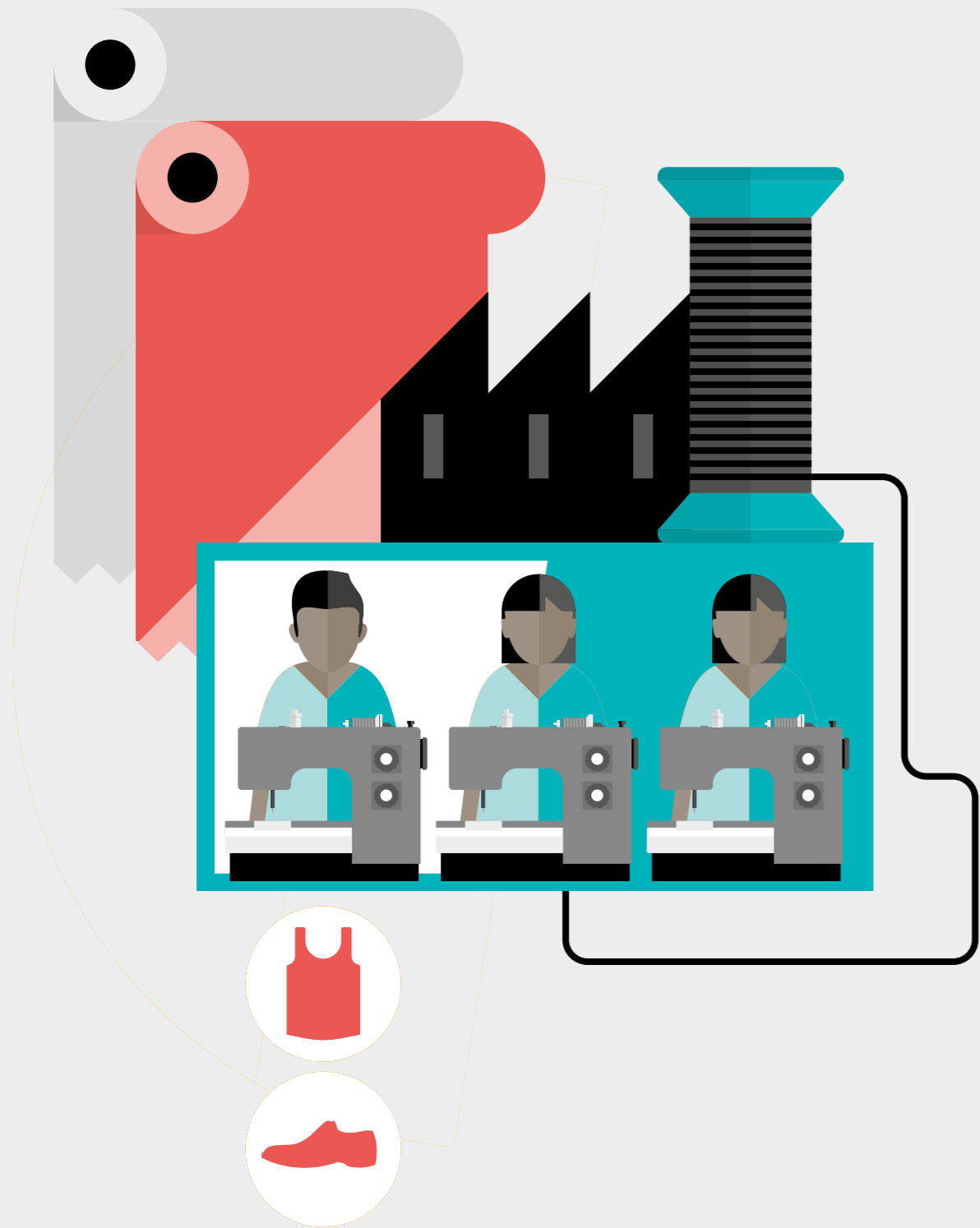
### Coverage of company operations

The Benchmark ranks the largest publicly listed companies, often with extensive operations globally. The information drawn on for the Benchmark is as precise as the information released by companies on a disaggregated basis and available through reasonably accessible sources globally and locally. In order to deal with this challenge, the Benchmark scores companies based on demonstrating examples of good practices and asks for coverage of operations. While recognising that the information made available for such large-scale enterprises may be small, the Benchmark is about progress. It is expected that there will be expansion in coverage and depth of company operations over time, as examples are shared and transparency increases.

### Scope

Human rights performance is a broad and developing area of study. To be able to create a meaningful comparison between companies, the scope of the methodology has been deliberately limited. A more detailed discussion on the scope of the 2018 methodology is included in the next section.





# 3 Overview of the 2018 Benchmark Process

Chapter 3 provides a more detailed overview of the planned benchmark process in 2018, covering:

- **The 2018 CHRB Research Cycle**
- **Scope of the 2018 Benchmark**
  - Scope of Industries and Industry Activities
  - Scope of Business Relationships
  - Scope of Companies
  - Out of Scope for the 2018 Benchmark
- **Future Benchmarks**

## The Annual CHRB Research Cycle

<b>JANUARY</b>	<b>Publication of 2018 Methodology Engagement with benchmarked companies</b>	The CHRB engages with benchmarked companies to ensure that requirements of the 2018 Methodology and the research timeline are understood.
<b>MID-FEB to END OF MARCH</b>	<b>Disclosure Platform</b>	<p>The CHRB's Disclosure Platform opens. The CHRB encourages companies to include relevant information in their own documentation and websites and in their formal reporting. However, companies can make any new statements or information publicly available through the CHRB Disclosure Platform and that information may be used in Benchmark assessments as relevant for the individual indicators in question.</p> <p>This ensures companies can put the most relevant and updated information in front of CHRB researchers. Should companies choose not to highlight or disclose any new information in the CHRB Disclosure Platform, researchers base their assessments on the information they can find in the public domain. All information on the CHRB Disclosure Platform will be publicly viewable.</p>
<b>APRIL to EARLY JULY</b>	<b>Research</b>	A team of CHRB researchers carries out the research and analysis. Research focuses on reviewing material companies upload on the CHRB Disclosure Platform and from other additional public sources.
<b>MID-MAY to EARLY AUGUST</b>	<b>Engagement</b>	<p>Companies are contacted with their draft Benchmark assessment and any outstanding issues from the research. Companies have an opportunity to review the research and analysis and feedback issues to the CHRB. This period of engagement with companies is an opportunity to understand and discuss any discrepancies in the analysis due to either a lack or misinterpretation of data.</p> <p>This process will be especially important regarding allegations made by a third party about a company's impacts. If at this point, the company is willing to disclose further information into the public domain to supplement research conducted to date, CHRB will accept and take this information on board in final assessments if relevant.</p>
<b>MID-JUNE to MID-AUGUST</b>	<b>Disclosure Platform</b>	The CHRB Disclosure Platform re-opens. Following engagement with CHRB, companies are invited to submit information that was not picked up in the initial research, so that it can be analysed in the second review. Specific guidance regarding new information that can be disclosed and specific disclosure windows will be communicated closer to the time.
<b>EARLY JULY to MID-AUG</b>	<b>Second review</b>	Following engagement with company representatives and review of new disclosures, the company's scores are finalised.
<b>SEPT TBC</b>	<b>Independent assurance</b>	A team of researchers not involved in the original company research will provide limited assurance of the CHRB research process.
<b>NOV 2018</b>	<b>Results publication</b>	The 2018 Benchmark is released.

## Scope of the 2018 Benchmark

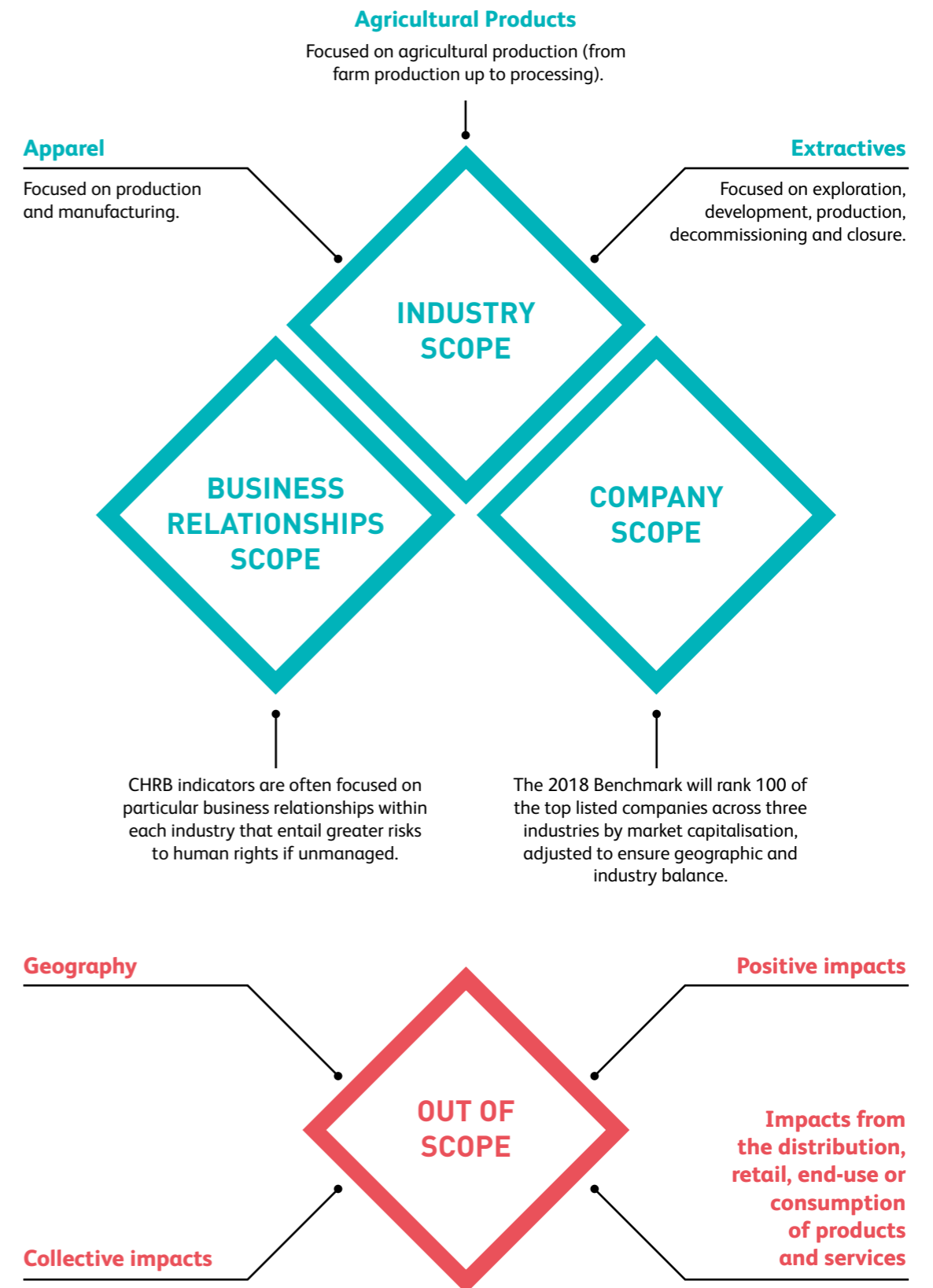


Figure 6: Overall scope of the 2018 Benchmark



## Scope of Industries and Industry Activities

The 2018 Benchmark will focus on the industries that were assessed in the Pilot Benchmark, namely the Agricultural Products, Apparel and Extractives industries. These industries were chosen following multi-stakeholder consultations held in 2014 and consider:

- the severity of human rights impacts of the industry,
- the extent of previous work on human rights in the industry, including through industry-specific initiatives,
- the existence of other human rights-related benchmarks covering the industry, and
- the global economic significance by size or “connecting” influence.

Each industry has a wide range of human rights risks and impacts at every step of its value chain (in particular, see Figure 3) and the largest companies in the world covered by the Benchmark have particularly complex operations. The 2018 Benchmark therefore focuses on particular activities and relationships (see also the section below on Out of Scope areas). For the purpose of the 2018 Benchmark, the scope of activities for each industry is set out in Figure 7 below.



Figure 7: Scope of industry activities for the 2018 Benchmark

This is not to imply that human rights impacts from other activities in the industry value chain are less important or not relevant to a more complete picture of each industry’s full sweep of potential human rights impacts. A more complete assessment, across a wider range of activities, would be beneficial, but the current scope has been prioritised in line with CHRB’s global consultations and the resources available to conduct the benchmark research.

## Scope of Business Relationships

Like the Pilot Benchmark, the 2018 Benchmark will focus on certain business relationships key to each industry that, if not managed at all or not managed well, entail particular risks to human rights and often to the company being benchmarked. Most of the companies that will be included in the CHRB will potentially have many thousands of different types of business relationships. Just as companies often need to prioritise which business relationships to focus on first, so has the CHRB needed to focus on certain types of relationships in each industry.

This is not to say that other types of business relationships are not important or may not involve human rights impacts, but for the purpose of the 2018 Benchmark, and being realistically able to understand and measure company’s performance, the CHRB has chosen to focus on particular business relationships set out in the image on the right.

## Scope of Companies

To maintain consistency and to investigate changes, the companies from the 2017 pilot are being assessed for the 2018 benchmark. Companies were selected for the 2017 Pilot according to two criteria:

- Market capitalisation according to the FT 500; and
- Whether the company derives at least 20% of revenues from the relevant industry.



Figure 8: Scope of business relationships for the 2018 Benchmark

### In addition, the CHRB sought to ensure:

- Geographical balance: At least six companies per continent, according to market capitalisation (based on Forbes 2000), were included in the Benchmark; and
- Industry balance: The top ten companies, according to market capitalisation (based on Forbes 2000), per industry were included in the Benchmark.

Companies were also assessed against more than one CHRB industry. For example, some retailers fell into both the Agricultural Products and Apparel industries. In this case retailers are assessed both in terms of how they manage their Agricultural Products and Apparel business. When considering what elements of a company to assess, the CHRB methodology considers subsidiaries, associated companies, joint ventures, franchises, divisions, operating units and certain discontinued operations as follows:

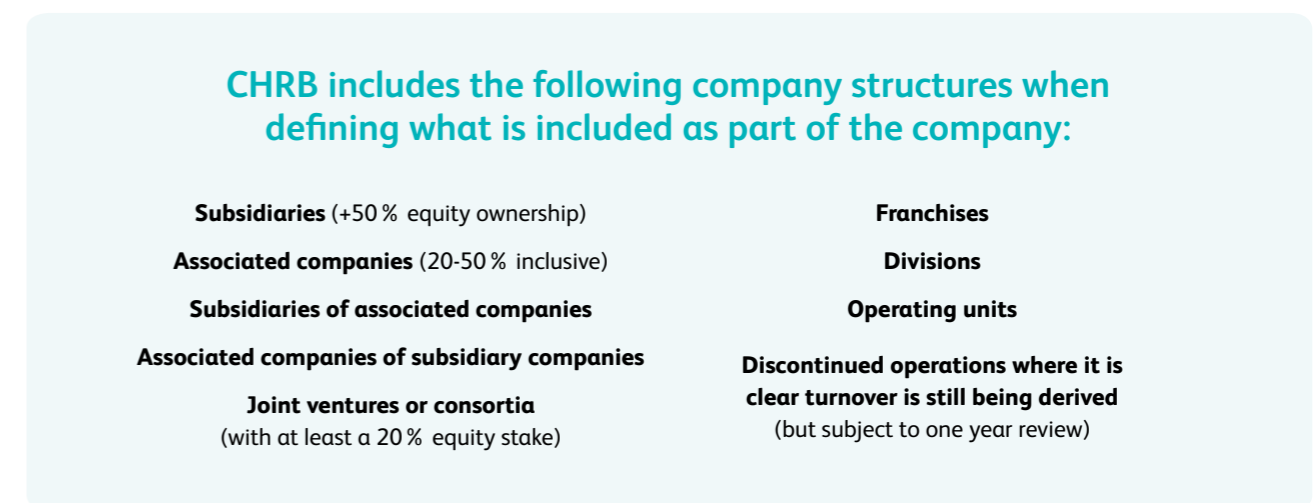


Figure 9: Company structures covered by the 2018 Benchmark

Note that to avoid the pool of companies in the benchmark decreasing (for example due to mergers), additional companies may be added to the research pool to ensure the numbers are consistent with 2017. A complete list of the pilot benchmarked companies is available at [www.corporatebenchmark.org](http://www.corporatebenchmark.org) (2018 Assessment page).

## Out of Scope for the 2018 Benchmark

There are some aspects that contribute to the human rights performance of companies, but will not be covered in the 2018 Benchmark in order to focus on key issues and maintain a manageable scope.

**Geography:** Generally speaking, criteria in this Methodology have not been framed in terms of geographic location. So, while there are specific criteria for each industry, there are not specific criteria for companies operating in particular geographies – although there are some criteria that encourage companies to identify their salient risks, which might include geographical considerations.

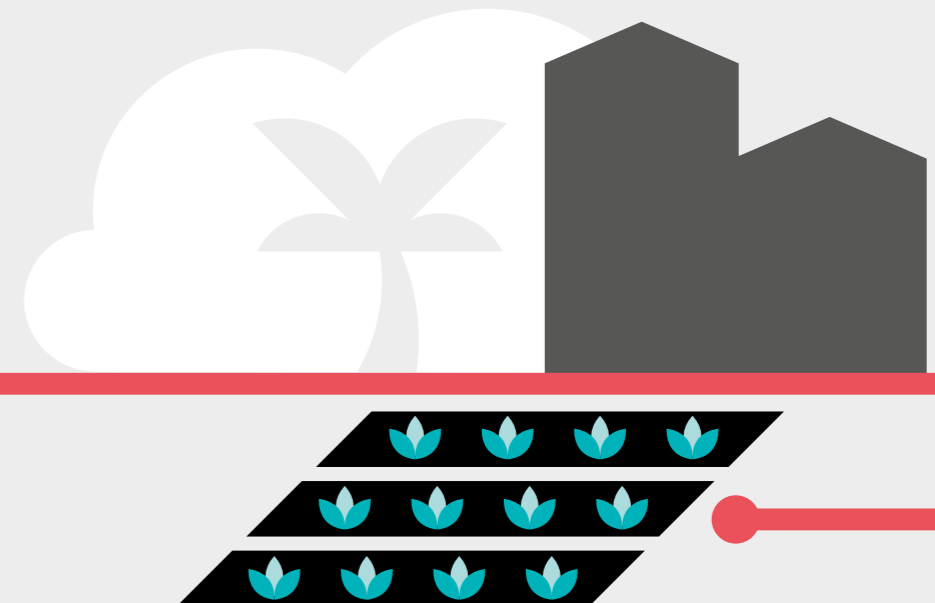
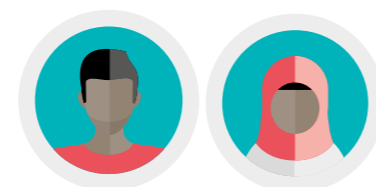
**Consumption of products and services:** The 2018 Benchmark focuses on the production end of the value chain of each industry, rather than on the impacts linked to the distribution, retailing, end-use or consumption of products and services (see also Industry Scope above). For example, food safety issues such as sugar content and obesity related to agricultural products or the consumption of gasoline in consumer vehicles. This focus may be added in future iterations of the Benchmark.

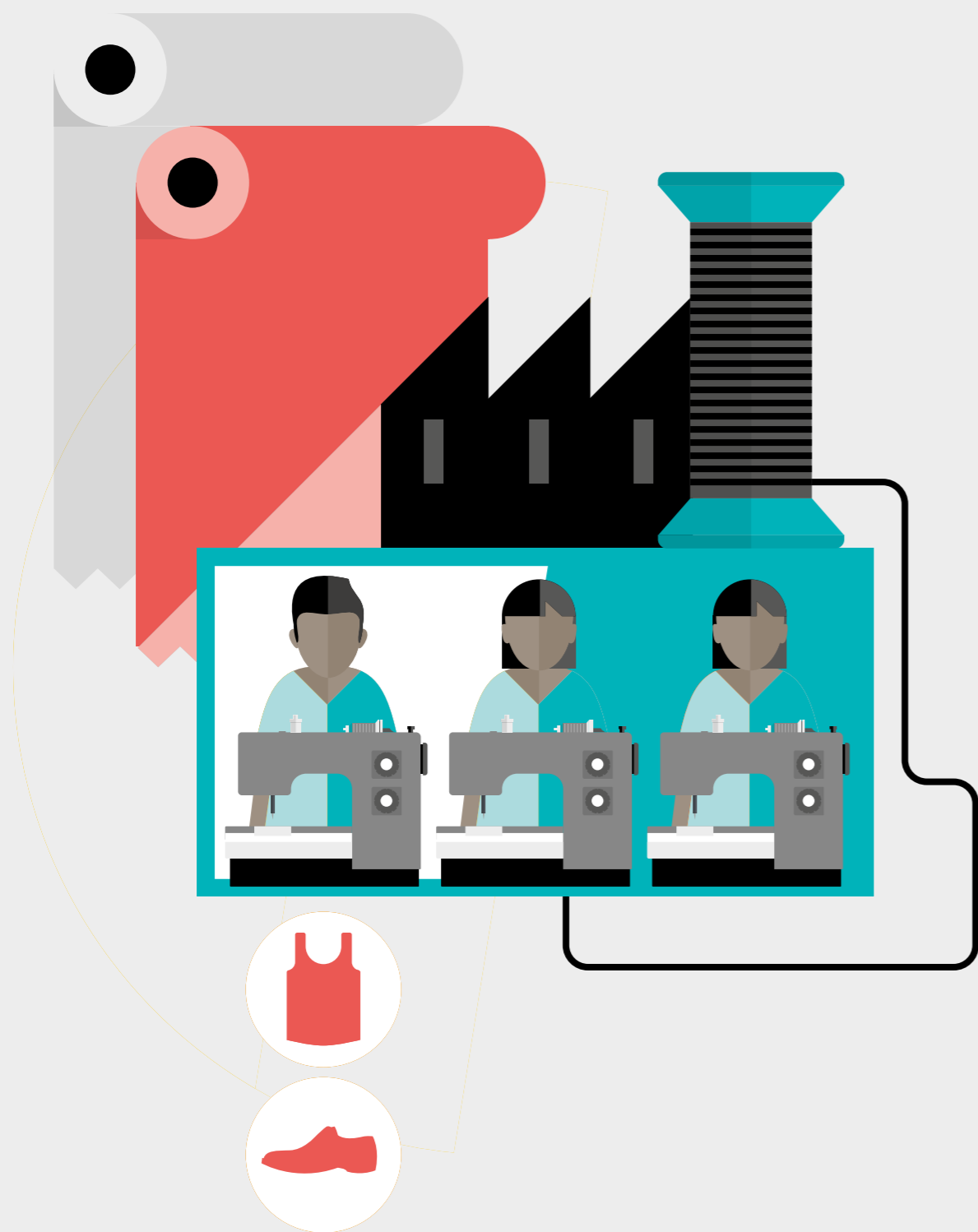
**Positive impacts:** In line with the UN Guiding Principles, the Benchmark focuses on measures to avoid adverse impacts on human rights. It does not consider positive impacts through, for example, CSR and philanthropic programmes.

**Collective impacts:** The Benchmark does not include issues that are relevant to human rights but where specific impacts on identifiable victims cannot be directly attributed to a particular company or its business relationships. For example, climate change links to human rights concerning a clean environment or taxation links to economic rights. It is not to imply that these impacts are not important or significant, but they cannot be measured using the kinds of performance measures currently incorporated in the Benchmark.

## Future Benchmark

The CHRB intends to expand its scope to cover more industries and more companies over time. Further details will be available in the 2018 CHRB Progress Report.





## 4 Approach to Scoring

The CHRB is comprised of six Measurement Themes (A to F). These cover companies' human rights related policy commitments and governance, their systems and processes for implementing those policy commitments, their performance in relation to specific practices and responses to allegations of impacts, and their overall transparency.

Each Measurement Theme contains a series of indicators, which are grounded in the UN Guiding Principles on Business & Human Rights and international human rights standards, with additional industry-specific requirements applied to some indicators. Sources have been referenced throughout to highlight the alignment of each indicator to existing standards and practices.

The CHRB indicators follow a set structure, awarding either zero, half, one, one point five, or two points depending on whether the indicator requirements are assessed to have been met (following a review of publicly available information).

Each company is scored per Theme and the total score is compared to other companies to determine their place on the benchmark. For more details of the points system, please see Annex 2.

The rest of this chapter details the wider approach to scoring and covers the Themes and Indicators, their Weighting, Indicator Scoring, Cross-referencing and Types of Evidence.

## The CHRB Measurement Themes and Indicators

The CHRB Methodology is composed of six Measurement Themes, each containing a series of indicators: Measurement Theme A focuses on governance and policy commitments, Measurement Themes B and C focus on systems and processes. Measurement Theme D focuses on specific practices to prevent human rights impacts in each industry and Measurement Theme E on responses to allegations of serious negative impacts on human rights. Measurement Theme F focuses on the level of transparency displayed by the company.

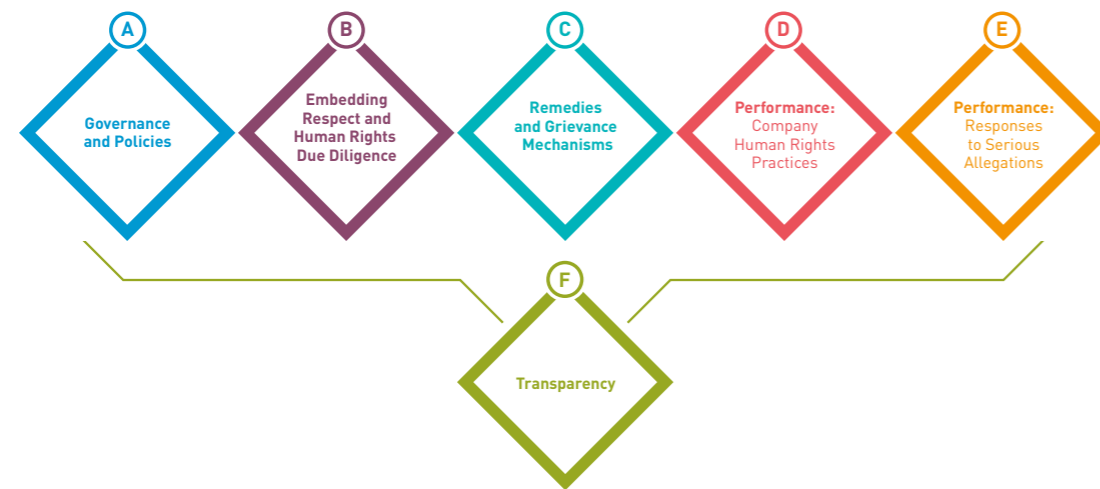


Figure 10: CHRB Measurement Themes

## Weighting of Measurement Themes

The scores for the Measurement Themes are weighted according to the CHRB weighting rules to produce a company's total CHRB score. Each Measurement Theme has a specific weighting, shown in Figure 11 below:

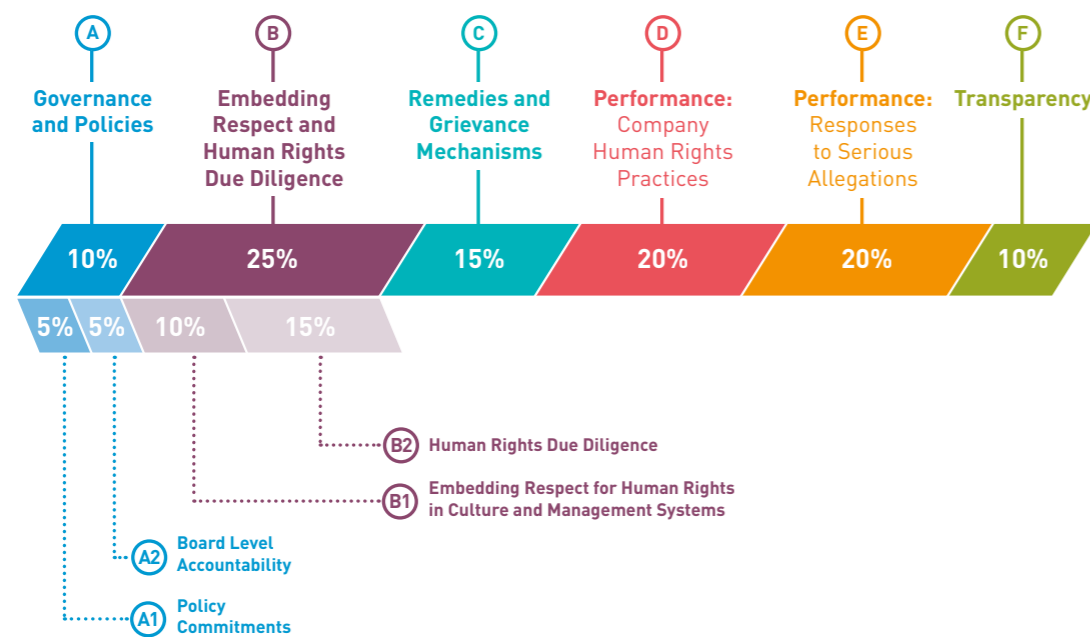


Figure 11: Weighting of CHRB Measurement Themes

## Indicator Scoring

Each Theme is broken down into multiple indicators. For each indicator a company may score zero, one or two points as well as 0.5 and 1.5 for certain multi-criteria indicators (see Annex 2 for a list of half scoring indicators). Half points are available in cases of multi-criteria indicators; where the company is asked to fulfil more than one requirement to get a full score of 1 or 2. Where this is the case, the indicator description will include an 'AND' in capital letters to separate those requirements. They must be distinguished from a lower case 'and' which merely introduce an additional idea within the same requirement (and do not therefore create a possibility to score a half-point). Where there are more than two requirements for a score 1 or a score 2, the company can score half a point for any of those requirements but will need to fulfil all of them to obtain a full point.

A company will score zero points if they do not provide sufficient evidence to fulfil any of the requirements highlighted in Score 1. To gain two points a company must fulfil all the requirements outlined in Score 1 and Score 2. Indicator 'Locks' place specific requirements on generic indicators that apply to different industries (e.g. Apparel versus Extractives). These are mandatory requirements to reach the relevant score of 1 or 2.

Indicators can receive a single, double, half or quarter weighting. This is highlighted and explained in Annex 2, which contains all the scoring rules.

A company's total score on a Measurement Theme is calculated by adding the number of points awarded in the respective Theme (taking into account specific indicator weightings) and dividing this number by the maximum number of points available. Special scoring rules apply to Measurement Theme E (Responses to Serious Allegations) and Measurement Theme F (Transparency).

## Cross-Referencing

A wide range of global and industry-specific initiatives and standards were used to develop the CHRB Methodology. The major sources are listed in Annex 6.

Individual indicators also cross-reference specific sources to highlight the alignment of each indicator to existing standards and practices. Figure 13 below also lists the acronyms of sources specifically referenced in individual indicators.

## Types of Evidence

The Benchmark will be using publicly available information coming from a company's websites, their formal financial and non-financial reporting or other public documents, plus statements, such as those related to its policy commitments. These could be codes of conduct, policies, values, guidelines, FAQs and other related documents. The CHRB will also consider reports, such as annual, CSR, sustainability reports, or human rights reports if these are available, or other reports written for other purposes if these contain information applicable to CHRB indicators.

External sources of information, such as press articles, external reports or other sources will be used in Measurement Theme E - Responses to Serious Allegations. Only sources covered by Vigeo Eiris, BHRRC and RepRisk will be considered and each source used in the assessment will be shared with companies. Sources mainly include multilateral organisations, trade unions and relevant NGOs. Analysts working for BHRRC, RepRisk and Vigeo Eiris regularly monitor email listings and search global press and NGO websites for information relating to alleged breaches and the Dow Jones/Reuters Factiva service is used to source news articles. General guidelines for reviewing such sources are detailed in Measurement Theme E.

For the assessment of the company's response in Measurement Theme E, company sources will be used. Where in the interest of protecting victims, or in case of confidentiality issues related to an on-going court case, the CHRB will consider non-publicly available information on a case-by-case basis. Where it does so, it will indicate that this is the case.

The CHRB encourages companies to include relevant information in their own documentation and websites and in their formal reporting. However, companies can make any new statements or information publicly available through the **CHRB Disclosure Platform** and that information may be used in Benchmark assessments as relevant for the individual indicators in question. The Disclosure Platform will be opened and closed for set periods of time. Companies will be informed of these disclosure windows. Information submitted after a disclosure deadline may not be assessed by the researchers.

## How to Read a CHRB Indicator

A typical CHRB indicator follows a specific structure, illustrated in Figure 12. Many of the terms in the Methodology have a specific definition that is drawn from international standards and industry-specific sources wherever possible. Please see the list of Sources Referenced in Annex 6 and the Glossary in Annex 5. In addition to the typical structure of a CHRB indicator, there are certain rules built into CHRB indicators.

### Indicator rules are specified below:

- AND's and OR's:** Most CHRB indicators operate using 'OR' and 'AND' rules. Where two or more requirements are separated by 'OR' in bold, companies being benchmarked are required to complete one of the options listed. Where two or more requirements are separated by 'AND' in bold, companies being benchmarked are required to complete both or all of the options listed in order to obtain a full point, but can score half points if they meet at least one of the requirements.
- Scoring:** In order to meet the requirements of a Score 2, the requirements of a Score 1 must also be met.
- Industry Locks:** Most CHRB indicators apply to all companies, regardless of industry. However, some industry specific 'locks' have been added to some indicators with additional requirements to achieve either a Score 1 or Score 2 for that particular industry. Industry locks are not necessarily present on every indicator. Benchmarked companies can score half points for meeting Lock requirements, but in order to receive a full point they are required to meet both the main requirements and the Lock requirements.
- Split indicators:** There are some indicators in Measurement Theme D on Company Human Rights Practices that have been split into related parts. These either break down a broad issue into sub-issues or split the indicator's focus between a company's own operations and its supply chain. Where these exist, the parts (e.g. parts a and b) will add up to a whole indicator in terms of scoring. For example, part a of an indicator with two parts will be worth half the overall points; part c of an indicator with four parts will be worth a quarter of the overall points.
- Timeframe for examples:** Many CHRB indicators require an example of the specific issue in question to be made public. In these instances, and unless otherwise specified in the indicator description, the timeframe within which such examples occurred is within three years of the start of the annual CHRB research cycle. There is an exception to this rule in the case of examples related to land and free prior and informed consent (FPIC), where the timeframe for when the example occurred is longer, recognising that these activities may occur less frequently, but the example provided must relate to ongoing and active operations/activities.
- Diversified companies:** Diversified companies may be required to fulfill more than one set of industry requirements (e.g. AP and AG locks).

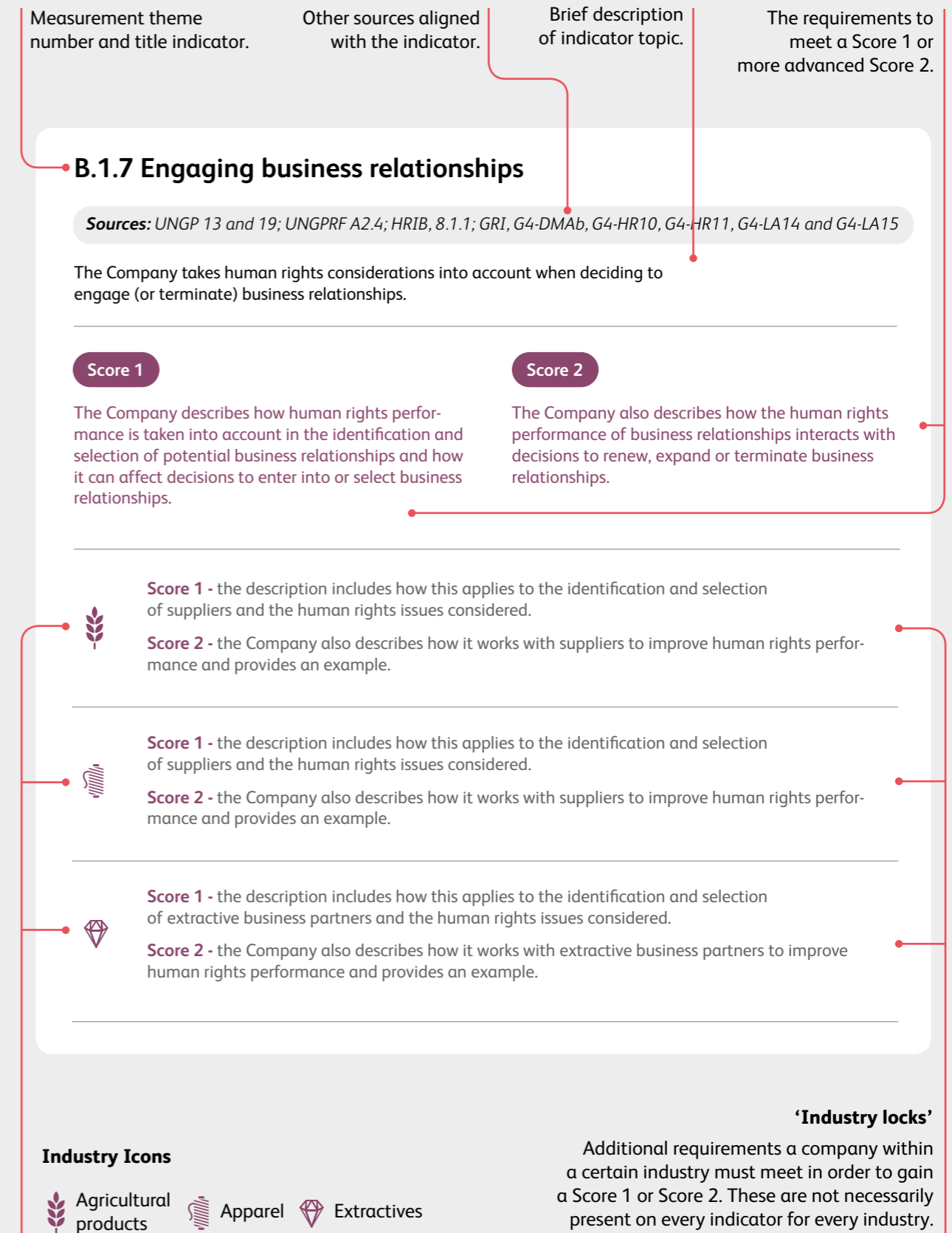


Figure 12: CHRB Indicator Structure



## Referenced Sources

Figure 13 below lists the acronyms for sources referenced directly within individual CHRB indicators and to which the CHRB indicators are aligned. A wider set of references were also used to inform the development of the CHRB Methodology more generally, and are listed in Annex 6.

<i>Figure 13 : Sources referenced in CHRB indicators</i>	
<b>BSCI</b>	Business Social Compliance Initiative Code of Conduct
<b>CEDAW</b>	Convention on the Elimination of all Discrimination Against Women
<b>CRBP</b>	United Nations (UN) Children’s Rights and Business Principles
<b>CRC</b>	Convention on the Rights of the Child
<b>EITI</b>	Extractives Industry Transparency Initiative
<b>ETI</b>	Ethical Trading Initiative Base Code
<b>FDC 2014</b>	French Development Cooperation Operational Guide to due diligence of agribusiness projects that affect land and property rights (2014)
<b>FLA</b>	Fair Labor Association Code of Conduct and Compliance Benchmarks
<b>FWF</b>	Fair Wear Foundation Labour Standards
<b>GLWC</b>	Global Living Wage Coalition
<b>GRI</b>	Global Reporting Initiative
<b>HRIB</b>	Danish Institute for Human Rights, Indicators for Business
<b>ICCPR</b>	International Covenant on Civil and Political Rights
<b>ICESCR</b>	International Covenant on Economic, Social and Cultural Rights
<b>ICMM PS 2013</b>	International Council on Mining and Metals Position Statement on Indigenous Peoples and Mining (2013)
<b>ICOC</b>	International Code of Conduct for Private Security Service Providers
<b>IFC PS</b>	International Finance Corporation Performance Standards
<b>ILO No. 1</b>	International Labor Organization (ILO) Hours of Work (Industry) Convention, 1919 (No. 1)
<b>ILO No. 14</b>	ILO Weekly Rest (Industry) Convention, 1921
<b>ILO No. 29</b>	ILO Forced Labour Convention, 1930
<b>ILO No. 87</b>	ILO Freedom of Association and Protection of the Right to Organise Convention, 1948
<b>ILO No. 98</b>	ILO Right to Organise and Collective Bargaining Convention, 1949
<b>ILO No. 100</b>	ILO Equal Remuneration Convention, 1951
<b>ILO No. 105</b>	ILO Abolition of Forced Labour Convention, 1957
<b>ILO No. 106</b>	ILO Weekly Rest (Commerce and Offices) Convention, 1957
<b>ILO No. 111</b>	ILO Discrimination (Employment and Occupation) Convention, 1958
<b>ILO No. 138</b>	ILO Minimum Age Convention, 1973
<b>ILO No. 169</b>	ILO - Indigenous and Tribal Peoples Convention, 1989

<b>ILO No. 182</b>	ILO Worst Forms of Child Labour Convention, 1999
<b>Interlaken Group 2015</b>	Interlaken Group, Respecting Land and Forest Rights – A Guide for Companies (2015)
<b>IPIECA 2012</b>	IPIECA Indigenous guide on Peoples and the oil and gas industry: context, issues and emerging good practice (2012)
<b>SA8000</b>	Social Accountability 8000 International Standard
<b>SASB</b>	Sustainability Accounting Standards Board
<b>SDG</b>	UN Sustainable Development Goals
<b>UNDRIP</b>	UN Declaration on the Rights of Indigenous Peoples
<b>UN GA Res</b>	UN General Resolution 64/292 The Human Right to Water and Sanitation (August 3, 2010)
<b>UN GC CEO Water Mandate</b>	UN Global Compact CEO Water Mandate
<b>UN Guiding Principle / UNGP</b>	UN Guiding Principles on Business and Human Rights
<b>UNGPRF</b>	UN Guiding Principles Reporting Framework
<b>UNSR IP 2013</b>	Report of the UN Special Rapporteur on the Rights of Indigenous Peoples, James Anaya - Extractive industries and indigenous peoples (2013)
<b>UN Voluntary Guidelines</b>	UN Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security
<b>USAID 2015</b>	USAID Operational Guidelines for Responsible Landbased Investment (2015)
<b>VPSHR</b>	Voluntary Principles on Security and Human Rights
<b>WEP</b>	Women’s Empowerment Principles

*Figure 13: Sources referenced in CHRB indicators*



# 5 Measurement Themes and Indicators

In order to offer a truly rigorous and credible proxy measure of corporate human rights performance, the Benchmark seeks to assess companies' human rights performance at several levels.

These include the governance and policy level (Measurement Theme A), the systems and process level (Measurement Themes B and C), the performance level, including specific practices (Measurement Theme D) and responses to allegations (Measurement Theme E), as well as a final level focusing on a company's overall transparency (Measurement Theme F).

These levels have been carefully developed through numerous consultations with stakeholders to seek to achieve a balance between measuring actual human rights impacts on the ground as well as the effectiveness of policies and processes implemented across large and complex companies to systematically address their human rights risks and impacts.

These Measurement Themes and their specific indicators will evolve as the CHRB Methodology is regularly reviewed and learnings on effective approaches to managing human rights continue to emerge.

The rest of chapter 5 is split into the 6 different measurement themes and their indicators.

**Measurement Theme A**

Governance and Policy Commitments

**Measurement Theme B**

Embedding Respect and Human Rights Due Diligence

**Measurement Theme C**

Remedies and Grievance Mechanisms

**Measurement Theme D**

Performance: Company Human Rights Practices

**Measurement Theme E**

Performance: Responses to Serious Allegations

**Measurement Theme F**

Transparency



## A Governance and Policy Commitments



This Measurement Theme focuses on a company's human rights related policy commitments and how they are governed. It includes two related sub-themes:

**Policy Commitments:** These indicators aim to assess the extent to which a company acknowledges its responsibility to respect human rights, and how it formally incorporates this into publicly available statements of policy.

**Board Level Accountability:** These indicators seek to assess how the company's policy commitments are managed as part of the Board's role and responsibility.

## A Governance and Policy Commitments (10%)

These sub-themes are broken down into the following indicators and weightings:

### A.1 Policy commitments (5%)

- A.1.1 Commitment to respect human rights
- A.1.2 Commitment to respect the human rights of workers
- A.1.3 Commitment to respect human rights particularly relevant to the industry
  - A.1.3.a Land and natural resources - Agricultural products industry
  - A.1.3.b People's rights - Agricultural products industry
  - A.1.3 Apparel industry
  - A.1.3 Extractives industry
- A.1.4 Commitment to engage with stakeholders
- A.1.5 Commitment to remedy
- A.1.6 Commitment to respect the rights of human rights defenders

### A.2 Board level accountability (5%)

- A.2.1 Commitment from the top
- A.2.2 Board discussions
- A.2.3 Incentives and performance management

## Policy Commitments

### What do the UN Guiding Principles on Business and Human Rights expect?

A policy commitment is a statement approved at the highest levels of the business that shows the company is committed to respecting human rights and communicates this internally and externally.

Note: The term “statement” is used to describe a wide range of forms a company may use to set out publicly its responsibilities, commitments, and expectations – this may be a separate human rights policy or human rights commitments within other formal policies, or provisions within other documents that govern the company’s approach such as a company code, business principles, etc.

### Why is this important?

A policy commitment sets the “tone at the top” of the company that is needed to continually drive respect for human rights into the core values and culture of the business.

It indicates that top management considers respect for human rights to be a minimum standard for conducting business with legitimacy; it sets out their expectations of how staff and business relationships should act, as well as what others can expect of the company.

It should trigger a range of other internal actions that are necessary to meet the commitment in practice.

## Board Level Accountability

### What do the UN Guiding Principles on Business and Human Rights expect?

The development and implementation of a company’s approach to human rights should be guided from the top of the business, which for larger companies is the Board.

Companies need to strive for coherence between their responsibility to respect human rights and policies and procedures that govern their wider business activities and relationships. This should include, for example, policies and procedures that set financial and other performance incentives for personnel, procurement practices or lobbying activities where human rights are at stake. A Board committee is often the best placed to ensure such coordination.

### Why is this important?

Signals from and attention to human rights issues by the Board indicates that top management considers respect for human rights to be a minimum standard for conducting business with legitimacy.



## A.1 Policy Commitments

### A.1.1 Commitment to respect human rights

**Sources:** UNGP 11 and 12; UNGPRF A1; GRI G4-DMAb

The Company publicly commits to respecting human rights across its activities. It must be clear the commitment relates to all internationally recognised human rights, rather than to only one or more selected human rights. This only considers commitments to avoid adverse human rights impacts and does not include philanthropic commitments.

**Note:** Additional industry-specific commitments are considered in A.1.3

#### Score 1

The Company has a publicly available statement of policy committing it to respect human rights **OR** the ten principles of the UN Global Compact (principles 1 and 2 include a commitment to respect human rights) **OR** the rights under the Universal Declaration of Human Rights (UDHR) **OR** the International Bill of Human Rights.

#### Score 2

The Company's publicly available statement of policy also commits it to: the UN Guiding Principles on Business and Human Rights **OR** the OECD Guidelines for Multinational Enterprises.

### A.1.2 Commitment to respect the human rights of workers

**Sources:** UNGP 12 and 16(c), UNGPRF A1 and GRI G4-DMAb

The Company publicly commits to respecting the principles concerning fundamental rights at work in the eight ILO core conventions as set out in the Declaration on Fundamental Principles and Rights at Work (see Figure 14), together with those human rights of workers that are particularly relevant to its industry. It also has a publicly available statement of policy committing it to respect the human rights of workers in its business relationships.

#### Score 1

The Company has a publicly available statement of policy committing it to respecting the human rights that the ILO has declared to be fundamental rights at work **OR** the Company has a publicly available statement of policy committing it to respecting the ten principles of the UN Global Compact (principles 3 to 6 are based on the ILO Declaration on Fundamental Principles and Rights at Work).

#### Score 2

The Company has a publicly available statement of policy committing it to respecting the human rights that the ILO has declared to be fundamental rights at work. This includes the commitment to explicitly respecting each of the fundamental rights as set out in the Declaration on Fundamental Principles and Rights at Work or also referred to as the ILO core labour standards (i.e. the elimination of forced or compulsory labour, the abolition of child labour, the elimination of discrimination in respect of employment and occupation and both freedom of association and the effective recognition of the right to collective bargaining) **AND** its publicly available statement of policy also commits it to respecting the health and safety of workers.

#### Lock Score 1



The Company's policy commitment(s) also expects its suppliers to commit to respecting each of the ILO core labour standards.



The Company's policy commitment(s) also expects its suppliers to commit to respecting each of the ILO core labour standards.



The Company's policy commitment(s) also expects its extractive business partners to commit to respecting each of the ILO core labour standards

#### Lock Score 2



The Company's policy commitment(s) also expects its suppliers to commit to respecting the health and safety of their workers.



The Company's publicly available statement of policy also commits it to respecting the ILO conventions on labour standards on working hours **AND** the Company's policy commitment(s) also expects its suppliers to commit to respecting the ILO conventions on labour standards on working hours and to commit to the health and safety of their workers.



The Company's policy commitment(s) also expects its extractive business partners to commit to respecting the health and safety of their workers.

### A.1.3a Commitment to respect human rights particularly relevant to the industry - land and natural resources (Agricultural Products)

**Sources:** UNGP 12; UNGPRF A1.2; GRI G4-DMAb

The Company publicly commits to respecting, and ensures that the business relationships in its supply chain respect, the human rights of particular relevance to communities' livelihoods and health, including the right to water and the ownership or use of land and natural resources.

#### Score 1

The Company has a publicly available statement of policy committing it to respecting ownership/use of land and natural resources **OR** the Company commits to respecting the right to water. In addition, the Company's policy commitment(s) also expects its suppliers make these commitments.

#### Score 2

The Company's publicly available statement of policy committing it to respecting ownership/use of land and natural resources includes a commitment to recognise and respect legitimate tenure rights related to the ownership and use of land as set out in the relevant part(s) of the Voluntary Guidelines on Responsible Governance of Tenure or of the IFC Performance Standards or to obtain the free prior and informed consent (FPIC) from indigenous peoples and local communities for transaction involving land and natural resources or to a zero tolerance for land grabbing **AND** the Company commits to respecting the right to water. In addition, Company's policy commitment(s) also expects its suppliers make these commitments.

### A.1.3b Commitment to respect human rights particularly relevant to the industry (Agricultural Products)

**Sources:** UNGP 12; UNGPRF A1.2; GRI G4-DMAb

The Company publicly commits to respecting human rights and ensures that the business relationships in its supply chain respect the human rights of individuals belonging to specific groups or populations that require particular attention (for example, women, children, indigenous peoples, minorities, persons with disabilities, or migrant workers and their families – see Figure 15), where they may be at heightened risk of becoming vulnerable or marginalised if adversely impacted by the Company's activities or its business relationships.

**Note:** Non-discrimination commitments are included under A.1.2 and not considered in this indicator.

#### Score 1

The Company has a publicly available statement of policy committing it to respecting women's rights **OR** to respecting children's rights **OR** to respecting the rights of migrant workers.

#### Score 2

The Company's publicly available statement of policy committing it to respecting women's rights refers to the relevant part(s) of the Convention on the Elimination of Discrimination Against Women or of the Women's Empowerment Principles



In addition, the Company's policy commitment(s) also expects its suppliers make these commitments.

**OR** the Company's publicly available statement of policy committing it to respecting children's rights refers to the relevant part(s) of the Convention on the Rights of the Child or of the Children's Rights and Business Principles **OR** the Company's publicly available statement of policy committing it to respecting migrant workers' rights refers to the relevant part(s) of the International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families.

The Company also has a publicly available statement of policy committing it to respecting the right to water.

**AND** the Company's policy commitment(s) also expects its suppliers to make these commitments.

Figure 14: The four fundamental principles and rights at work.

The ILO Declaration on Fundamental Principles and Rights at Work covers the following four fundamental principles and rights at work, laid out in eight conventions:

- Freedom of association and the effective recognition of the right to collective bargaining (Convention No. 87 & No. 98)
- Elimination of all forms of forced or compulsory labour (Convention No. 29 & No. 105)
- Effective abolition of child labour (Convention No. 138 & No. 182)
- Elimination of discrimination in respect of employment and occupation (Convention No. 100 & No. 111)

Additional ILO labour standards:

- Working Hours (Conventions 1, 14 & 106)

### A.1.3 Commitment to respect human rights particularly relevant to the industry (Apparel)

Sources: UNGP 12; UNGPRF A1.2; GRI G4-DMAb

The Company publicly commits to respecting human rights and ensures that the business relationships in its supply chain respect the human rights of individuals belonging to specific groups or populations that require particular attention (for example, women, children, indigenous peoples, minorities, persons with disabilities, or migrant workers and their families – see Figure 16), where they may be at heightened risk of becoming vulnerable or marginalised if adversely impacted by the Company's activities or its business relationships.

Note: Non-discrimination commitments are included under A.1.2 and not considered in this indicator.

#### Score 1

The Company has a publicly available statement of policy committing it to respecting women's rights **OR** to respecting children's rights **OR** to respecting the rights of migrant workers.

In addition, the Company's policy commitment(s) also expects its suppliers make these commitments.

#### Score 2

The Company's publicly available statement of policy committing it to respecting women's rights refers to the relevant part(s) of the Convention on the Elimination of Discrimination Against Women or of the Women's Empowerment Principles **OR** the Company's publicly available statement of policy committing it to respecting children's rights refers to the relevant part(s) of the Convention on the Rights of the Child or of the Children's Rights and Business Principles **OR** the Company's publicly available statement of policy committing it to respecting migrant workers' rights refers to the relevant part(s) of the International Convention on the Protection of the

Rights of All Migrant Workers and Members of Their Families.

The Company also has a publicly available statement of policy committing it to respecting the right to water.

**AND** the Company's policy commitment(s) also expects its suppliers to make these commitments.

### A.1.3 Commitment to respect human rights particularly relevant to the industry (Extractives)

Sources: UNGP 12; UNGPRF A1.2; GRI G4-DMAb

The Company publicly commits to respecting human rights and ensures that its business relationships respect the human rights of particular relevance to communities' livelihoods, security and health, including the right to water and the ownership or use of land and natural resources. In addition, the Company publicly commits to respecting the human rights of individuals belonging to specific groups or populations that require particular attention (for example, women, children, indigenous peoples, minorities, persons with disabilities, or migrant workers and their families – see Figure 15), where they may be at heightened risk of becoming vulnerable or marginalised if adversely impacted by the Company's activities or its business relationships.

Note: Non-discrimination commitments are included under A.1.2 and not considered in this indicator.

#### Score 1

The Company has a publicly available statement of policy committing it to

Respecting human rights in maintaining the safety and security of operations based on relevant UN instruments or is a participant in the Voluntary Principles on Security and Human Rights (VPs) or only uses security providers who are members of the International Code of Conduct of Private Security Providers Association (ICoCA)

**AND** to respecting indigenous peoples rights or references the relevant part(s) of the ILO Convention on Indigenous and Tribal Peoples No.169 or of the UN Declaration on the Rights of Indigenous Peoples. In addition, the Company's policy commitment(s) also expects its extractive business partners to make these commitments.

#### Score 2

The Company also has a publicly available statement of policy committing it to applying free, prior and informed consent (FPIC) in line with international law and standards on indigenous peoples **AND** to recognising and respecting legitimate tenure rights related to the ownership and use of land and natural resources as set out in the Voluntary Guidelines on Responsible Governance of Tenure or the IFC Performance Standards or to a zero tolerance for land grabbing **AND** to respecting the right to water.

In addition, the Company's policy commitment(s) also expects its extractive business partners to make these commitments.

Note: CHRB will accept the ICMM statement on indigenous peoples as a commitment to FPIC for ICMM members.

Figure 15: Key international human rights instruments protecting the rights of individuals/groups that may require particular attention

International conventions protecting the rights of individuals who may be affected by a company's activities include but are not limited to:

- United Nations (UN) Convention on the Elimination of all Forms of Discrimination against Women (CEDAW), 1979
- UN Convention on the Rights of the Child (CRC), 1989
- UN Convention on the Elimination of All Forms of Racial Discrimination (CERD), 1965
- International Labour Organization (ILO) Convention 107, Indigenous and Tribal Populations Convention, 1957
- ILO Convention 169, Indigenous and Tribal Peoples Convention, 1991
- UN Declaration of the Rights of Indigenous Peoples (UNDRIP), 2007
- UN Convention on the Rights of Persons with Disabilities (CRPD), 2006

### A.1.4 Commitment to engage with stakeholders

Sources: UNGP 12 and 18b; UNGPRF C2

The Company publicly commits to engage with its stakeholders, including potentially and actually affected stakeholders and their legitimate representatives.

**Score 1**

The Company has a publicly available statement of policy committing it to engage with its potentially and actually affected stakeholders, including in local communities where relevant **OR** there is evidence that the company regularly engages with potentially and actually affected stakeholders.

**Score 2**

The Company's publicly available statement of policy also commits it to engaging with affected stakeholders and their legitimate representatives in the development or monitoring of its human rights approach **OR** there is evidence that the company regularly engages with affected stakeholders and their legitimate representatives in the development or monitoring of its human rights approach.

*Note: Engagement with potentially and actually affected stakeholders means engaging in a dialogue with the stakeholders who might be, or are, impacted by the company's activities or with their legitimate representatives. Depending on the nature of the company's operations, this can include (but is not limited to) workers, their families, local communities and any other person or group of people whose life and environment might be impacted. Evidence of engagement in the last two years will count as evidence of regular engagement.*

### A.1.5 Commitment to Remedy

Sources: UNGP 22; UNGPRF C6

The Company publicly commits to providing for or cooperating in remediation for affected individuals, workers and communities through legitimate processes (including judicial and non-judicial mechanisms, as appropriate), where it identifies that it has caused or contributed to adverse impacts.




**Score 1**

The Company has a publicly available statement of policy committing it to remedy the adverse impacts on individuals, workers and communities that it has caused or contributed to.

**Score 2**

The commitment also recognises this should not obstruct access to other remedies or includes collaborating in initiatives that provide access to remedy **AND** the commitment also includes working with business relationships to remedy adverse impacts which are directly linked to its operations, products or services through the business relationship's own mechanisms or through collaborating with those business relationships on the development of third party non-judicial remedies.

**Lock Score 2**

-  The commitment also includes working with its suppliers to remedy adverse impacts.
-  The commitment also includes working with its suppliers to remedy adverse impacts.
-  The commitment also includes working with its extractive business partners.

### A.1.6 Commitment to respect the rights of human rights defenders

Sources: UNGP 12; UNGPRF A1.2

The Company publicly commits to not tolerating threats, intimidation, physical or legal attacks against human rights defenders, including those exercising their rights to freedom of expression, association, peaceful assembly and protest against the business or its operations. (See also Indicator C.5)




**Score 1**

The Company has a publicly available statement of policy committing it to neither tolerate nor contribute to threats, intimidation and attacks (both physical and legal) against human rights defenders in relation to its operations.

**Score 2**

The Company also meets the requirements under the industry lock below.

**Lock Score 2**

-  The Company's policy commitment(s) also expects its suppliers to make these commitments.
-  The Company's policy commitment(s) also expects its suppliers to make these commitments.
-  The Company's policy commitment(s) also expects its extractive business partners to make these commitments.

## A.2 Board Level Accountability

### A.2.1 Commitment from the top

Sources: UNGP 16(a); UNGPRF A1.1 and A2; GRI G4-42

The Company's human rights policy commitments are approved and communicated at Board level and a Board member or Board committee is tasked with addressing one or more areas of respect for human rights.

*Note: Management level responsibility is assessed under indicator B.2.1. and therefore not considered in this indicator.*

**Score 1**

The Company's human rights policy commitments are approved by the Board or the CEO by name **AND** a Board member or Board committee is tasked with specific governance oversight of one or more areas of respect for human rights.

**Score 2**

Board members or the CEO make speeches, presentations or other communications setting out the Company's approach to human rights or discussing its business importance.

### A.2.2 Board discussions

Sources: UNGP 16 and 24; UNGPRF A2.2 GRI G4-34

The Company has processes in place to discuss and address human rights issues at Board level or the Board or a Board committee regularly reviews the Company's salient human rights issues and provides examples of what was discussed.

**Score 1**

The Company describes the process it has in place to discuss and address human rights issues at Board level or the how the Board or a Board committee regularly reviews the Company's salient human rights issues **OR** it provides examples of specific human rights issues discussed or examples of trends in types of human rights issues discussed at Board level or a Board committee during the Company's last reporting period.

**Score 2**

The Company meets both of the requirements under Score1.

**A.2.3 Incentives and Performance Management**

*Sources: UNGP 16; UNGPRF A2.3; GRI G4 51*

The Company provides incentives to the Board linked to the implementation of its human rights policy commitments or targets.




**Score 1**

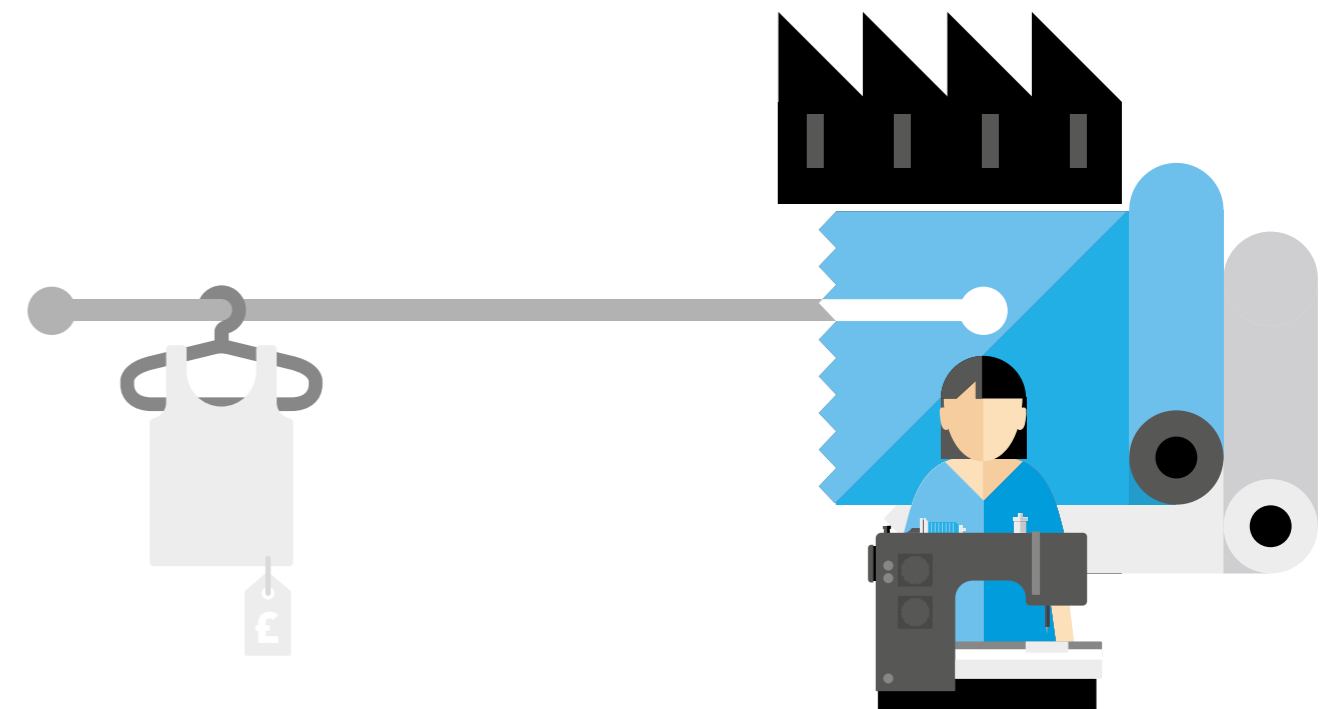
The Company indicates that at least one Board member has an incentive or performance management scheme linked to an aspect of the Company's human rights policy commitment(s). If the Company has linked its incentive scheme to only one aspect of its human rights policy commitment(s), this aspect is one of the Company's key industry risks.

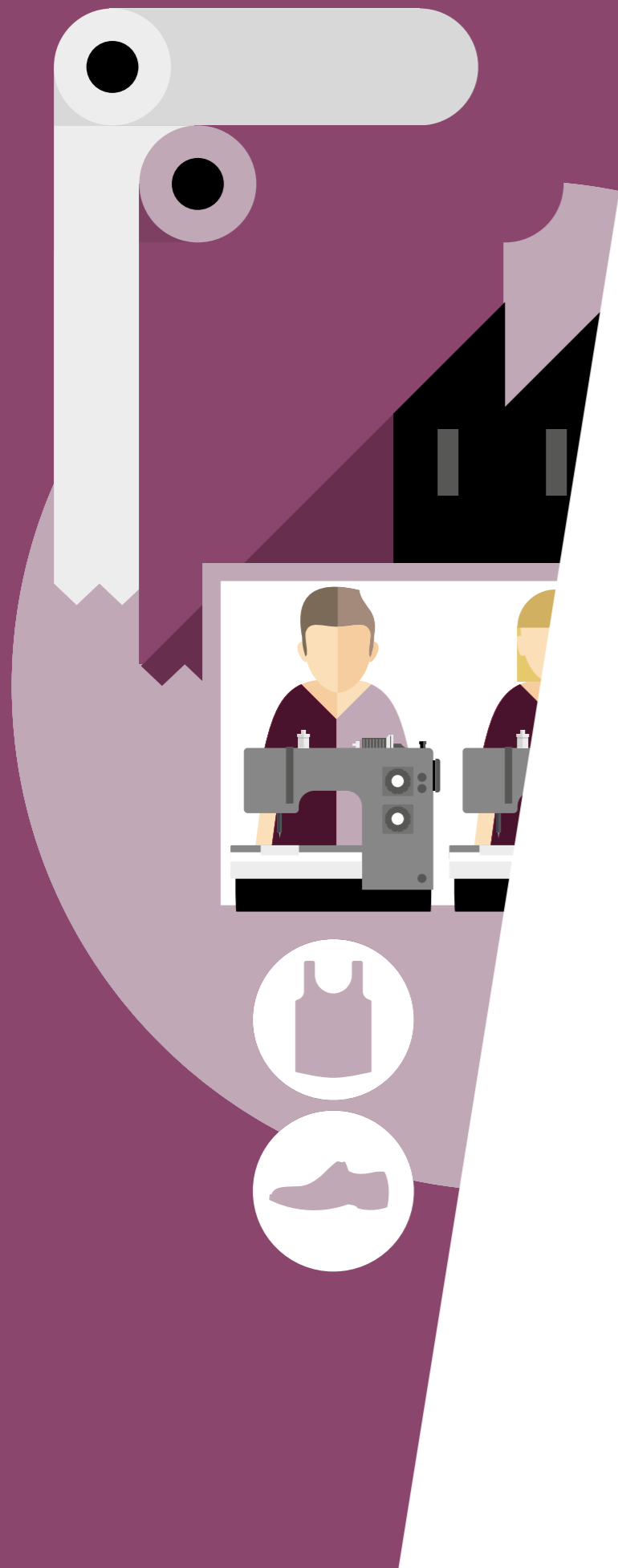
**Score 2**

The criteria linking Board remuneration to human rights performance is also made public.

**Lock Score 1**

-  The aspect linked to the incentive scheme covers at least one of the key industry risks in Figure 5 considered salient. If health and safety is the only issue for which there is a performance incentive, it includes the health and safety of local communities or workers in the supply chain.
-  The aspect linked to the incentive scheme covers at least one of the key industry risks in Figure 5 considered salient. If health and safety is the only issue for which there is a performance incentive, it includes the health and safety of workers in the supply chain.
-  The aspect linked to the incentive scheme covers at least one of the key industry risks in Figure 5 considered salient. If health and safety is the only issue for which there is a performance incentive, it includes the health and safety of local communities and workers of extractive business partners.





## B Embedding Respect and Human Rights Due Diligence



This Measurement Theme assesses the extent of a company's systems and processes established to implement the company's policy commitments in practice. It includes two related sub-themes:

**Embedding:** These indicators seek to assess how the company's human rights policy commitments are embedded in company culture and across its management systems and day-to-day activities, including within the management systems covering their business relationships.

**Human rights due diligence:** These indicators focus on the specific systems the company has in place to ensure that due diligence processes are implemented to assess the real-time risks to human rights that the company poses, to integrate and act on these findings so as to prevent and mitigate the impacts, and to track and communicate those actions. These indicators are aligned to the human rights due diligence steps in the UN Guiding Principles on Business & Human Rights.

*Note: These systems / processes described may be dedicated to addressing human rights or they may be integrated into wider systems for managing risks and impacts, provided the systems address risks and impacts to people and not just risks to the Company.*

## B Embedding Respect and Human Rights Due Diligence (25%)

These sub-themes are broken down into the following indicators and weightings:

### B.1 Embedding respect for human rights in company culture and management systems (10%)

- B.1.1** Responsibility and resources for day-to-day human rights functions
- B.1.2** Incentives and performance management
- B.1.3** Integration with enterprise risk management
- B.1.4** Communication/dissemination of policy commitment(s)
  - B.1.4.a** Communication/dissemination of policy commitment(s) within Company's own operations
  - B.1.4.b** Communication/dissemination of policy commitment(s) to business relationships
- B.1.5** Training on human rights
- B.1.6** Monitoring and corrective actions
- B.1.7** Engaging business relationships
- B.1.8** Approach to engagement with potentially affected stakeholders

### B.2 Human rights due diligence (15%)

- B.2.1** Identifying: Processes and triggers for identifying human rights risks and impacts
- B.2.2** Assessing: Assessment of risks and impacts identified (salient risks and key industry risks)
- B.2.3** Integrating and Acting: Integrating assessment findings internally and taking appropriate action
- B.2.4** Tracking: Monitoring and evaluating the effectiveness of actions to respond to human rights risks and impacts
- B.2.5** Communicating: Accounting for how human rights impacts are addressed

## Embedding Respect for Human Rights in Company Culture and Management Systems

### What do the UN Guiding Principles on Business and Human Rights expect?

The company's statement(s) of commitment should be publicly available in prominent locations and communicated actively to workers, business relationships and others, including investors and stakeholders, so that they are aware of the company's commitments and integrate the commitment into company culture.

Companies should align the policies and procedures that govern their wider business activities and relationships with their responsibility to respect human rights.

### Why is this Important?

These steps of embedding policy commitments into company culture and broader management systems and reinforcing them with specific due diligence processes ensures that a company takes a systematic and proactive, rather than ad hoc or reactive approach, to respecting human rights.

## Human Rights Due Diligence

Human rights due diligence is a fundamental expectation of the UNGPs and the 'knowing and showing' of this due diligence process can be explained via the following 4 steps:

### 1. Identifying and Assessing

#### What do the UN Guiding Principles expect?

Companies should identify and assess any negative impacts on human rights with which they may be involved. This includes actual impacts (past or current) and potential impacts (those possible in the future— also referred to as human rights risks), from the company's own activities and from its business relationships, direct relationships and those one or more steps removed. The focus must be on risks to the human rights of people, as distinct from risks to the business itself, although the two are increasingly related.

### Why is this Important?

Assessing is the process by which the company gathers the basic information it needs in order to know what its human rights risks are, so it can prevent and mitigate them. It is the starting point for a company to understand how to translate its human rights policy commitment into practice. Therefore, involving different parts of the company in the assessment process helps to build shared responsibility for addressing the actual and potential impacts identified.

## 2. Integrating & Acting

### What do the UN Guiding Principles expect?

To address negative human rights impacts, businesses should integrate the findings from their impact assessments across relevant internal functions and processes, act to prevent and mitigate the impacts identified, and have the internal decision-making, budget allocation and oversight processes in place to enable effective responses.

### Why is this Important?

Through the process of "integration" a company can take the findings from its assessment of impacts, identify who in the company needs to be involved in addressing them, and work with them to decide on an effective response.

It is through the actions it takes to prevent or mitigate impacts that the company actually reduces its impacts on people, which is central to achieving respect for human rights.

## 3. Tracking

### What do the UN Guiding Principles expect?

Companies need to track their responses to actual and potential human rights impacts to evaluate how effectively they are being addressed. Tracking should be based on appropriate qualitative and quantitative indicators and draw on internal and external feedback, including from affected stakeholders.

### Why is this Important?

Tracking how well the company is managing its human rights risks is the only way the company can really know it is respecting human rights in practice. Tracking is a crucial dimension of continuous improvement – it helps the company identify trends and patterns; it highlights recurring problems that may require more systemic changes to policies or processes, as well as good practices that can be shared across the company. Tracking is also essential for the company to be able to communicate accurately to all its stakeholders about what it is doing to meet its responsibility to respect human rights.

## 4. Communicating

### What do the UN Guiding Principles expect?

Companies need to be prepared to communicate externally in order to account for how they address their impacts, particularly when concerns are raised by, or on behalf of, affected stakeholders. Companies that may have severe human rights impacts should report formally on how they address them.

### Why is this Important?

It is by knowing and showing that they respect human rights in practice that companies build trust in their performance, demonstrate their reliability as partners, and gain a sustainable "social license to operate". More widely, it is part of being accountable for how they do business, not least to those who may be impacted. Increasingly, shareholders, governments, potential business relationships, stock exchanges and civil society stakeholders also expect companies to provide information on their human rights performance.





Figure 16: Human Rights Due Diligence process.

## B.1. Embedding Respect for Human Rights in Company Culture and Management Systems

### Key Concepts

**Key Industry risks** - The risks commonly regarded as potentially severe and/or likely within the industry and that companies are expected to demonstrate, through a process of human rights due diligence, how they are preventing them or why they are not relevant. Therefore, while these risks are anticipated to be relevant given the company's industry, they may not necessarily be the individual company's most salient human rights issues. These may change over time.

**Salient human rights issues** - Those human rights that are at risk of the most severe negative impacts through a company's activities or business relationships. They therefore vary from company to company, and over time.

**Materiality** - Refers to what is really important or has great consequences, and the various definitions of materiality take differing views depending on who is asking and for what purpose. For company public reporting, materiality often refers to a threshold used to determine what information a company will disclose in its formal reporting. Definitions of what constitutes that threshold vary considerably.

### B.1.1 Responsibility and resources for day-to-day human rights functions

**Sources:** UNGP 19; UNGPRF A2 and A2.1; GRI G4-35 and G4-36

The Company outlines senior level responsibility for human rights within the Company as well as the organisation of the day-to-day responsibility for human rights across relevant internal functions.

**Note:** Board level responsibility is assessed under indicator A.2.1 and therefore not considered in this indicator.

#### Score 1

The Company indicates the senior manager role(s) responsible for relevant human rights issues within the Company (i.e. responsibility for human rights is assigned to a senior manager(s)) and this includes the ILO core labour standards at a minimum.

#### Score 2

The Company also describes how day-to-day responsibility, resources and decision-making process are allocated across the range of relevant functions of the Company.

#### Lock Score 2



The Company describes how day-to-day responsibility for managing human rights issues within its supply chain is allocated.



The Company describes how day-to-day responsibility for managing human rights issues within its supply chain is allocated.



The Company describes how day-to-day responsibility for managing human rights issues with its extractive business partners is allocated.

### B.1.2 Incentives and performance management

**Sources:** UNGP 16 and 19; UNGPRF A2.3; GRI G4 51

The Company provides incentives to senior managers linked to implementation of the Company’s human rights policy commitments or targets.

**Score 1**

The Company indicates that it has an incentive or performance management scheme linked to aspects of its human rights policy commitment(s) for at least one senior manager.

**Score 2**

The criteria linking the senior manager(s)’ remuneration to the Company’s human rights performance is also made public.

**Lock Score 1**



This includes senior managers or senior procurement managers and covers at least one of the key industry risks in Figure 5 considered salient. If health and safety is the only issue for which there is a performance incentive, it includes the health and safety of local communities or workers in the supply chain.



This includes senior managers or senior procurement managers and covers at least one of the key industry risks in Figure 5 considered salient. If health and safety is the only issue for which there is a performance incentive, it includes the health and safety of local communities or workers in the supply chain.



This includes senior managers covering at least one of the key industry risks in Figure 5 considered salient. If health and safety is the only issue for which there is a performance incentive, it includes the health and safety of local communities and workers of extractive business partners.

### B.1.3 Integration with enterprise risk management

**Sources:** UNGP 17 and 19; UNGPRF A2

The Company integrates attention to human rights risks into its broader enterprise risk management system(s).

**Score 1**

The Company describes how attention to human rights risks is integrated as part of its broader enterprise risk management systems.

**Score 2**

The Company also describes how the Board Audit Committee or an independent assessment was carried out of the adequacy of the enterprise risk management systems in managing human rights during the Company’s last reporting year.

### B.1.4a Communication/dissemination of policy commitment(s) within Company’s own operations

**Sources:** : UNGP 12 and 16(d); UNGPRF A.1.3

The Company communicates its human rights policy commitment(s) to employees and other workers as well as to external stakeholders, in particular potentially affected stakeholders.

**Note:** In order to get any Score under this indicator, the human rights policy commitment must include the ILO core labour standards at a minimum. If a company clearly commits to the ILO Declaration on Fundamental Principles and Rights at Work, this will be accepted as including the four ILO core labour standards. If a company commits to the UN Global Compact alone, this will not count as including the ILO core labour standards unless the company chooses to list out each of the UN Global Compact principles. This is because for communication, training, and monitoring purposes, clarity of message is important. If in doing so a company only explicitly refers to less than all four UN Global Compact labour rights principles then this will not meet the requirement to score 1 or 2 for these indicators.

**Score 1**

The Company describes how it communicates its policy commitment(s) to all workers, including local languages where necessary.

**Score 2**

The Company also describes how it communicates its policy commitments to stakeholders, including local communities and potentially affected stakeholders **AND** the Company provides an example of how it ensures the form and frequency of the information communicated is accessible to its intended audience.

### B.1.4b Communication/dissemination of policy commitment(s) to business relationships

**Sources:** UNGP 16(d); UNGPRF A1.3 and A2.4

The Company communicates its human rights policy commitment(s) to its business relationships. In addition, it reflects its human rights commitments within the terms of its contracts (or other equivalent, binding arrangements) with business relationships. (See also Indicator B.1.7).

**Note:** In order to get any Score under this indicator, the human rights policy commitment must include the ILO core labour standards at a minimum. [See full note at B.1.4.a above]

**Score 1**

The Company describes the steps it takes to communicate its human rights policy commitment(s) to its business relationships.

**Score 2**

The Company describes how its human rights policy commitments are reflected within contractual or other binding arrangements with its business relationships.

**Lock Score 1**



The company actively communicates its human rights policy commitments down its supply chain, or requires its suppliers to do so.



The company actively communicates its human rights policy commitments down its supply chain, or requires its suppliers to do so.



This must include extractive business partners.

**Lock Score 2**



The company requires the supplier to cascade the contractual or other binding requirements down their supply chain.



The company requires the supplier to cascade the contractual or other binding requirements down their supply chain.



This must include extractive business partners.

## B.1.5 Training on Human Rights

**Sources:** UNGP 12; UNGPRF A1.3; GRI G4-HR2 and G4-HR7

The Company trains its workers on its human rights policy commitment(s).

**Note:** In order to get any Score under this indicator, the human rights policy commitment must include the ILO core labour standards at a minimum. [See full note at B.1.4.a above]

### Score 1

The Company indicates that all its workers are trained on its human rights policy commitment(s) **OR** it describes how relevant managers and workers receive specific human rights training relevant to their role.

### Score 2

The Company meets both of the requirements under Score 1.

#### Lock Score 1



Relevant managers and workers include at least procurement.



Relevant managers and workers include at least procurement.



Relevant managers and workers include at least all of the Company's security personnel (employed or contracted).

## B.1.6 Monitoring and corrective actions

**Sources:** UNGP 12 and 20; UNGPRF C4, C4.3 and C5; GRI, G4-HR11 and G4-LA15; SASB, CN0501-05, CN0501-06 and CN0103-21

The Company monitors the implementation of its human rights policy commitment(s) across its operations and business relationships and follows up on corrective actions and necessary changes to policies or processes.

**Note 1:** In order to get any Score under this indicator, the human rights policy commitment must include the ILO core labour standards at a minimum. [See full note at B.1.4.a above]

**Note 2:** Indicators B.1.6 and B.2.3 are related but focus on different dimensions of a company's actions: B.1.6 (which is in section B.1 on management systems) is about the company's systemic approach to on-going monitoring and follow up on policy implementation whilst B.2.3 (which is in section B.2 on Human Rights Due Diligence) is about a specific step in the human rights due diligence process in addressing salient (or other) human rights impacts.

### Score 1

The Company describes how it monitors its implementation of its human rights policy commitment(s), which include the ILO core labour standards at a minimum, which covers the Company globally and relevant business relationships.

### Score 2

The Company also describes its corrective action process(es) and numbers of incidence **AND** provides an example of its corrective action process(es) in practice.

#### Lock Score 1



The description includes how it monitors its suppliers OR how it uses third party/external monitors or auditors.



The description includes how it monitors its suppliers OR how it uses third party/external monitors or auditors.



The description includes how it monitors its extractive business partners OR how it uses third party/external monitors or community auditors.

#### Lock Score 2



The description meets both of the requirements under Score 1 **AND** includes a description of the proportion of the supply chain monitored.



The description meets both of the requirements under Score 1 **AND** includes a description of the proportion of the supply chain monitored.



The description meets both of the requirements under Score 1 **AND** includes a description of the proportion of those extractive business partners mentioned.

## B.1.7 Engaging business relationships

**Sources:** UNGP 13 and 19; UNGPRF A2.4; HRIB, 8.1.1; GRI, G4-DMAb, G4-HR10, G4-HR11, G4-LA14 and G4-LA15

The Company takes human rights considerations into account when deciding to engage (or terminate) business relationships.

**Note:** Indicators D.1.2 and D.2.2 are related to indicator B.1.7 but focus on different aspects of human rights impacts in supply chains. D.1.2 and D.2.2 focus on how the company's actions can impact human rights in the supply chain whilst B.1.7 is about how the suppliers' actions (should) influence the company's acts.

### Score 1

The Company describes how human rights performance is taken into account in the identification and selection of potential business relationships **OR** in decisions to renew, expand or terminate business relationships.

### Score 2

The Company meets both the requirements under Score 1 **AND** describes how it works with business relationships to improve human rights performance and provides an example.

#### Lock Score 1



This must include suppliers.



This must include suppliers.



This must include extractive business partners.

#### Lock Score 2



This must include suppliers.



This must include suppliers.



This must include extractive business partners.

### B.1.8 Approach to engagement with potentially affected stakeholders

**Sources:** UNGP 18 and 21; UNGPRF C2 and C2.1; GRI, G4-25 G4-26 and G4-27

The Company has an approach to engaging with affected stakeholders on a regular basis. In doing so, it identifies affected and potentially affected stakeholders and engages in regular dialogue on human rights issues with them and organisations representing them. It also pays particular attention to those at heightened risk of vulnerability or marginalisation and prohibits bribes or other favours that may divide communities. To facilitate informed engagement, the Company provides meaningful information in accessible formats and languages.




**Score 1**

The Company describes how it has identified, and engaged with affected and potentially affected stakeholders in the last two years AND it describes the frequency and triggers for engagement on human rights issues (for example by type or by stakeholder group).

**Score 2**

The Company also provides a summary analysis of the input/ views given by the stakeholders on human rights issues and how the Company took those views into account.

**Lock Score 1**

-  The engagement includes workers or local communities in its supply chain.
-  The engagement includes workers or local communities in its supply chain.
-  The engagement includes workers amongst its extractive business partners or local communities.

## B.2. Human rights due diligence

### B.2.1 Identifying: Processes and triggers for identifying human rights risks and impacts

**Sources:** UNGP 17 and 18; UNGPRF B2 and C3; HRIB, 1.2.1; GRI, G4-HR9, G4-HR11 and G4-LA15

The Company proactively assesses its human rights risks and impacts on an on-going basis, including when these are triggered by key moments of the Company’s activities (e.g. policy change, market entry, new projects, amongst others).

**Note:** If a company has a clear global system of the type described in the criteria, then it can be assumed that it operates in each particular location. As such, by complying with all criteria in score 2, a company is automatically assumed to have achieved a score 1.




**Score 1**

The Company describes the process(es) to identify its human rights risks and impacts in specific locations or activities, covering its own operations (i.e. impacts that it may cause or contribute to) as well as through relevant business relationships.



**Score 2**

The Company also describes the global systems in place to identify its human rights risks and impacts on a regular basis across its activities, in consultation with affected or potentially affected stakeholders and internal or independent external human rights experts. This includes how the systems are triggered by new country operations, new business relationships or changes in the human rights context in particular locations.

**Lock Score 1**

-  Relevant business relationships include its supply chain.
-  Relevant business relationships include its supply chain.
-  Relevant business relationships include extractive business partners.

**Lock Score 2**

-  The description includes an explanation of when human rights impact assessments (HRIAs) or environmental and social impact assessments (ESIAs) including human rights are/will be carried out.
-  The description includes an explanation of when human rights impact assessments (HRIAs) or environmental and social impact assessments (ESIAs) that include human rights are/will be carried out.

### B.2.2 Assessing: Assessment of risks and impacts identified (salient risks and key industry risks)

**Sources:** UNGP 17, 18 and 24; UNGPRF B1, B2 and C3; HRIB, 1.2.1.; GRI, G4-HR9, G4-HR11 and G4-LA15

Having identified its human rights risks and impacts, the Company assesses them and then prioritises its salient human rights risks and impacts.

**Score 1**

The Company describes its process(es) for assessing its human rights risks and what it considers to be its salient human rights issues. This description includes how relevant factors are taken into account, such as geographical, economic, social and other factors OR publicly discloses the results of the assessments, which may be aggregated across its operations and locations.

**Score 2**

The Company meets both the requirements under Score 1.

### B.2.3 Integrating and Acting: Integrating assessment findings internally and taking appropriate action

**Sources:** : UNGP 17, 19 and 24; UNGPRF C4; GRI G4-DMA-b

The Company integrates the findings of its assessments of human rights risks and impacts into relevant internal functions and processes by taking appropriate actions to prevent, mitigate or remediate its salient human rights issues.

**Note:** Indicators B.1.6 and B.2.3 are related but focus on different dimensions of a company’s actions: B.1.6 (which is in section B.1 on management systems) is about the company’s systemic approach to on-going monitoring and follow up on policy implementation whilst B.2.3 (which is in section B.2 on Human Rights Due Diligence) is about a specific step in the human rights due diligence process in addressing salient (or other) human rights impacts.

**Score 1**

The Company describes its global system to take action to prevent, mitigate or remediate its salient human rights issues **OR** provides an example of the specific conclusions reached and actions taken or to be taken on at least one of its salient human rights issues as a result of assessment processes in at least one of its activities/operations.

**Score 2**

The Company meets both of the requirements under Score 1.

**Lock Score 1**



This includes describing how its global system to take action to prevent, mitigate or remediate its salient human rights issues applies to its supply chain.



This includes describing how its global system to take action to prevent, mitigate or remediate its salient human rights issues applies to its supply chain.



This includes describing how its global system to take action to prevent, mitigate or remediate its salient human rights issues applies to extractive business partners.

### B.2.4 Tracking: Monitoring and evaluating the effectiveness of actions to respond to human rights risks and impacts

**Sources:** UNGP 17, 20 and 24; UNGPRF C5; GRI G4-DMAc

The Company tracks and evaluates the effectiveness of actions taken in response to its human rights risks and impacts and describes how it uses that information to improve processes and systems on an ongoing basis.

**Score 1**

The Company describes the system(s) for tracking the actions taken in response to human rights risks and impacts assessed and for evaluating whether the actions have been effective or have missed key issues or not produced the desired results **OR** provides an example of the lessons learned while tracking the effectiveness of its actions on at least one of its salient human rights issues as a result of the due diligence process.

**Score 2**

The Company meets both of the requirements under Score 1.

### B.2.5 Communicating: Accounting for how human rights impacts are addressed

**Sources:** UNGP 20 and 21; UNGPRF C2

The Company communicates externally how it addresses its human rights impacts in a manner that is accessible to its intended audiences, especially affected stakeholders who have raised concerns, providing enough information to evaluate the adequacy of the response(s) and does not pose risks to affected stakeholders or personnel. This communication is distinct from engagement with potentially affected stakeholders for the purposes of assessing or addressing impacts (See also Indicators B.1.8, B.2.1 and B.2.2).

**Score 1**

The Company describes how it communicates externally about its human rights impacts and how effective it has been in addressing those impacts (i.e. through the steps described in B.2.1 to B.2.4).

**Score 2**

The Company also describes how it has responded to specific human rights concerns raised by, or on behalf of, affected stakeholders **AND** how it ensures that the affected or potentially affected stakeholders and their legitimate representatives are able to access these communications.

**Lock Score 1**



The description includes communications covering human rights impacts involving their supply chain.



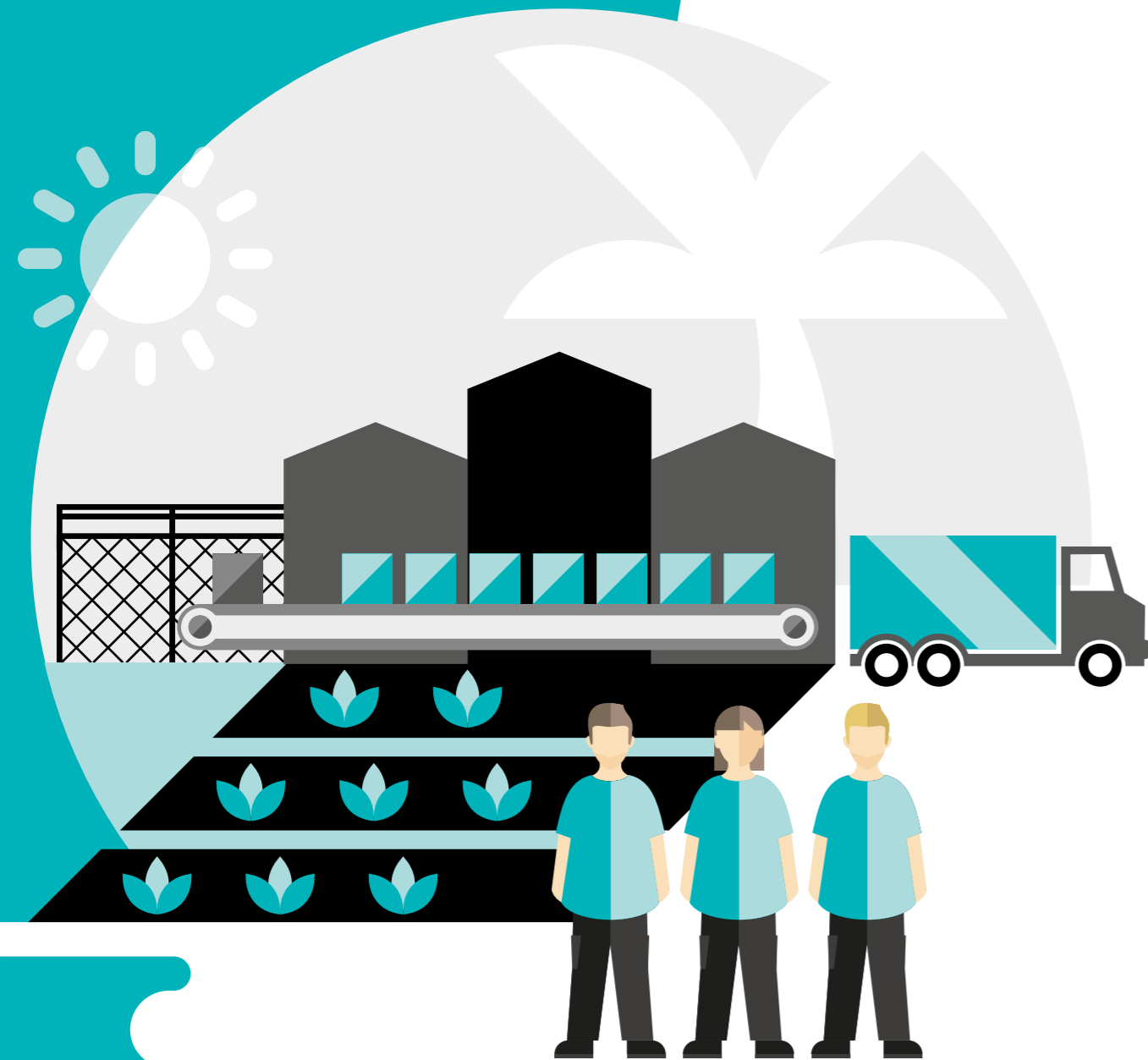
The description includes communications covering human rights impacts involving their supply chain.



The description includes communications covering human rights impacts involving extractive business partners.







## C Remedies and Grievance Mechanisms

15%

This Measurement Theme focuses on the extent to which a Company provides remedy in addressing actual adverse impacts on human rights. It covers a Company's approach to providing or cooperating in remediation when human rights harms – actual human rights impacts – have occurred. The indicators aim to assess the extent to which a Company has appropriate processes in place so that grievances may be addressed early and remediated directly where appropriate. The indicators also test the Company's willingness to participate in other remedy options and its approach to litigation concerning credible allegations of human rights impacts.

**Theme C is divided into seven indicators. C.3 and C.7 have double weighting, while the others have single weighting (representing 22.2% or 11.1% of the total available score respectively):**

- C.1** Grievance channels/mechanisms to receive complaints or concerns from workers (11 %)
- C.2** Grievance channels/mechanisms to receive complaints or concerns from external individuals and communities (11 %)
- C.3** Users are involved in the design and performance of the channel(s)/mechanism(s) (22 %)
- C.4** Procedures related to the mechanism(s)/channel(s) are publicly available and explained (11 %)
- C.5** Commitment to non-retaliation over concerns/complaints made (11 %)
- C.6** Company involvement with State-based judicial and non-judicial grievance mechanisms (11 %)
- C.7** Remedying adverse impacts and incorporating lessons learned (22 %)

## C Remedies and Grievance Mechanisms (15%)

### What do the UN Guiding Principles on Business and Human Rights expect?

- Where a company identifies that it has caused or contributed to negative human rights impacts, it should provide for or cooperate in their remediation through legitimate processes.
- Companies should establish or participate in effective operational-level grievance mechanisms for stakeholders who may be negatively impacted by their activities.
- Remediation processes provided by the state or third-party institutions can provide alternative channels for affected stakeholders to raise complaints or concerns. Complainants should be free to choose which available channels they wish to use.

### Why is this important?

- Access to effective remedy is a human right in itself and therefore a core part of respecting human rights.
- Unless a company actively engages in the remediation of impacts it has caused or contributed to, it cannot fully meet its responsibility to respect human rights.
- Negative impacts may occur despite a company's best efforts, given the complexity of activities and business relationships involved. Companies need to be prepared for this situation they can respond quickly and effectively.
- Strong remediation processes can help prevent impacts or conflicts from increasing or escalating.

**Note:** See also Indicator A.1.5. on policy commitments concerning remedy and Indicator A.1.6 on policy commitments concerning human rights defenders.

### Key concepts - Remediation

Remediation/remedy refers to both the process of providing remedy for a negative human rights impact and the substantive outcomes that can counteract, or make good, the negative impact. These outcomes may take a range of forms such as apologies, restitution, rehabilitation, financial or non-financial compensation, and punitive sanctions (whether criminal or administrative, such as fines), as well as the prevention of harm through, for example, injunctions or guarantees of non-repetition.

## C.1 Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers

**Sources:** UNGP 22, 29 and 30; UNGPRF C6.1 and C6.3; GRI G4-DMA-b

The Company has one or more channel(s)/mechanism(s) (its own, third party or shared) through which workers can raise complaints or concerns, including in relation to human rights issues. The channel(s)/mechanism(s) is available to all workers and takes into account accessibility by marginalised groups. The channel(s)/mechanism(s) is not used to undermine the role of legitimate trade unions in addressing labour-related disputes, nor to preclude access to judicial or other non-judicial grievance mechanisms.

### Score 1

The Company indicates that it has one or more channel(s)/mechanism(s), or participates in a shared mechanism, accessible to all workers to raise complaints or concerns related to the Company. An explicit reference to human rights is not required, but a channel/mechanism that is specifically designed to cover other topics (e.g. a corruption hotline) will need to make clear to stakeholders that it can be used for human rights concerns as well.

### Score 2

The Company also discloses data about the practical operation of the channel(s)/mechanism(s), including the number of grievances about human rights issues filed, addressed or resolved **AND** indicates that the channel(s)/mechanism(s) is available in all appropriate languages.



**Lock Score 2** - the Company also expects its suppliers to establish a channel/mechanism for workers to raise complaints or concerns, related to the supplier or their operations and to convey the same expectation to their suppliers OR those workers have access to the Company's own channel(s)/mechanism(s) to raise complaints or concerns about the Company's suppliers.



**Lock Score 2** - the Company also expects its suppliers to establish a channel/mechanism for workers to raise complaints or concerns related to the supplier or their operations and to convey the same expectation to their suppliers OR those workers have access to the Company's own channel(s)/mechanism(s) to raise complaints or concerns about the Company's suppliers.



**Lock Score 2** the Company also expects its extractive business partners to establish a channel/mechanism for workers to raise complaints or concerns related to the extractives business partner or their operations and to convey the same expectations to their extractive business partners OR those workers have access to the Company's own channel(s)/mechanism(s) to raise complaints or concerns about the Company's extractive business partners or their operations.

## C.2 Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities

**Sources:** UNGP 22, 29 and 30; UNGPRF C6.1 and C6.3; GRI G4-DMA-b

The Company has one or more channel(s)/mechanism(s) (its own, third party or shared) through which individuals and communities who may be adversely impacted by the Company can raise complaints or concerns, including in relation to human rights issues.

### Score 1

The Company indicates that it has one or more channel(s)/mechanism(s), or participates in a shared mechanism, accessible to all external individuals and communities who may be

### Score 2

The Company describes how it ensures the channel(s)/mechanism(s) is accessible to all potentially affected external stakeholders at all operations, including in local languages.

adversely impacted by the Company (or individuals or organisations acting on behalf of them or who are otherwise in a position to be aware of adverse impacts) to raise complaints or concerns, including about human rights issues related to the Company, particularly in high risk locations.



**Lock Score 2** - the Company also expects its suppliers to establish a channel/mechanism for complaints or concerns from external individuals and communities, including about human rights issues related to the supplier or their operations and to convey the same expectation to their suppliers OR those individuals or communities have access to the Company's own channel(s)/mechanism(s) to raise complaints or concerns about the Company's suppliers.



**Lock Score 2** - the Company also expects its suppliers to establish a channel/mechanism for complaints or concerns from external individuals and communities, including about human rights issues related to the supplier, for their operations, and to convey the same expectation to their suppliers OR those individuals or communities have access to the Company's own channel(s)/mechanism(s) to raise complaints or concerns about the Company's suppliers.



**Lock Score 2** the Company also expects its extractive business partners to establish a channel/mechanism for complaints or concerns from external individuals and communities, including about human rights issues related to the extractives business partner or their operations OR those individuals and communities have access to the Company's own channel(s)/mechanism(s) to raise complaints or concerns about the Company's extractive business partners or their operations.

### C.3 Users are involved in the design and performance of the channel(s)/mechanism(s)

**Sources:** UNGP 31(h); UNGPRF C6.1, C6.2 and C6.3

The Company (or the initiative, in the case of a shared channel/mechanism) engages with potential or actual users on the design, implementation and performance of the channel(s)/ mechanism(s).

**Score 1**

The Company describes how it engages with potential or actual users on the design, implementation or performance of the channel(s)/mechanism(s) **OR** it provides an example of doing so.

**Score 2**

The company describes how it engages with potential or actual users on the performance of the channel(s)/mechanism(s), **AND** it provides an example of doing so.



**Lock Score 2** - if the company expects its suppliers to set up their own channel/mechanism under C.1 or C.2, it also expects them to consult potential or actual users on the design, implementation or performance of their channel/mechanism. If the Company's own channel(s)/mechanism(s) is available for workers, external individuals and communities in its supply chain, it also engages with those potential or actual users on the design, implementation or performance of their channel(s)/mechanism(s).



**Lock Score 2** - if the company expects its suppliers to set up their own channel/mechanism under C.1 or C.2, it also expects them to consult potential or actual users on the design, implementation or performance of their channel/mechanism. If the Company's own channel(s)/mechanism(s) is available for workers, external individuals and communities in its supply chain, it also engages with those potential or actual users on the design, implementation or performance of their channel(s)/mechanism(s).



**Lock Score 2** - if the company expects its extractive business partners to set up their own channel/mechanism under C.1 or C.2, it also expects them to consult potential or actual users on the design, implementation or performance of their channel/mechanism. If the Company's own channel(s)/mechanism(s) are available for workers, external individuals and communities in its extractive business partners, it also engages with those potential or actual users on the design, implementation or performance of their channel(s)/mechanism(s).

### C.4 Procedures related to the mechanism(s)/channel(s) are publicly available and explained

**Sources:** UNGP 19 and 31 (c); UNGPRF C6.3

The Company describes how complaints or concerns are received, processed and addressed and how those making complaints are informed throughout the process as well as how these may be escalated.

**Score 1**

The Company describes the procedures for managing the complaints or concerns, including timescales for addressing the complaints or concerns and for informing the complainant.

**Score 2**

The Company describes how complaints or concerns for workers and all external individuals and communities may be escalated to more senior levels or independent parties.

### C.5 Commitment to non-retaliation over complaints or concerns made

**Sources:** UNGP 22 and 31; UNGPRF C6.2 and C6.3

The Company prohibits retaliation for raising complaints or concerns, including in relation to human rights issues.

**Score 1**

The Company indicates that it prohibits retaliation against workers and other stakeholders (including those that represent them) for raising human rights related complaints or concerns **AND** describes the measures in place to prevent retaliation (for example, through guaranteeing anonymity when complaints or concerns are raised).

**Score 2**

The Company indicates that it has never brought a retaliatory suit against persons who have brought or tried to bring a case against it involving credible allegation of adverse human rights impacts or against the lawyers representing them (retaliatory civil litigation, including for defamation, filing criminal complaints, or any similar actions against claimants or their lawyers), or fired any workers who have brought or tried to bring a case against it involving an allegation of human rights abuse, or engaged in violent acts or threats to the livelihoods, careers or reputation of claimants or their lawyers.



**Lock Score 2** - if the company expects its suppliers to set up their own channel/mechanism under C.1 or C.2, it also expects them to prohibit retaliation against workers and other stakeholders (including those that represent them) for raising human rights related concerns.



**Lock Score 2** - if the company expects its suppliers to set up their own channel/mechanism under C.1 or C.2, it also expects them to prohibit retaliation against workers and other stakeholders (including those that represent them) for raising human rights related concerns.



**Lock Score 2** - if the company expects its extractive business partners to set up their own channel/mechanism under C.1 or C.2, it also expects them to prohibit retaliation against workers and other stakeholders (including those that represent them) for raising human rights related concerns.

## C.6 Company involvement with State-based judicial and non-judicial grievance mechanisms

Sources: UNGPRF C6

The Company does not impede access to state-based judicial or non-judicial mechanisms or other mechanisms (such as international mechanisms) for persons who make allegations of adverse human rights impacts and it operates on the presumption that it will not require individuals permanently to waive their legal rights to bring a claim through a judicial process as a condition of participation in a grievance/mediation process. It also does not impede access by competent authorities investigating and adjudicating credible allegations of human rights impacts. It participates in non-judicial grievance mechanisms provided by the state where these are available to resolve grievances.

### Score 1

The Company publicly commits to not impeding access to state-based judicial or non-judicial mechanisms or other available mechanisms for persons who make allegations of adverse human rights impacts **AND** indicates that it does not, and that it has not in any past case, require(d) affected individuals or communities participating in a grievance/mediation process permanently to waive their legal rights to bring a claim through a judicial process as a condition of participating in the grievance/mediation process.

### Score 2

The Company also sets out the process by which it will cooperate with state-based non-judicial grievance mechanism complaints brought against it **AND** provides an example of issues resolved (if applicable).

## C.7 Remedying adverse impacts and incorporating lessons learned

Sources: : UNGP 19, 22 and 31; UNGPRF C6, C6.4 and C6.5; GRI, G4-LA16, G4-HR12 and G4-SO2 and G4-SO11

The Company provides for or cooperates in remediation to victims where it has identified that it has caused or contributed to adverse human rights impacts (or others have brought such information to the company's attention, such as through its grievance channel(s)/mechanism(s)). It also incorporates the lessons learned from remediation approaches into its channel(s)/mechanism(s) and processes to prevent future impacts.

### Score 1

For adverse human rights impacts which it has caused or to which it has contributed, the Company describes the approach it took to provide or enable a timely remedy for victims (or if none, then it describes the approach it would take).

### Score 2

For adverse human rights impacts which it has caused or to which it has contributed, the Company also describes changes to systems and procedures to prevent similar adverse impacts in the future (or if none, then it describes the approach it would take) **AND** the Company provides an evaluation of the effectiveness of the grievance channel(s)/mechanism(s).





## D Performance: Company Human Rights Practices

20%

This Measurement Theme focuses on selected human rights related practices specific to each industry. The indicators seek to assess the actual practices occurring within companies in order to implement key enabling factors and business processes and to prevent specific impacts on human rights particularly at risk of occurring given the industry in question.

Many of these interrelate with the other CHRB Measurement Themes and company approaches to policy commitments and governance, embedding respect for human rights in culture and management systems, undertaking human rights due diligence or implementing remediation processes.

However, these indicators aid the inter- and intra-comparative benefits of the Benchmark. Complemented with the CHRB performance indicators on Responses to Serious Allegations (Measurement Theme E), these indicators seek to achieve a more comprehensive overall proxy measure for the human rights performance of a company being benchmarked.

The indicators for the different industries are separated into D.1 (Agricultural Products), D.2 (Apparel) and D.3 (Extractives), with differing numbers of indicators per industry. However, each the Theme weighting remains 20% of the total score. D.1, D.2 and D.3's indicators are listed on the following page:



## D Performance: Company Human Rights Practices (20%)

### D.1 Agricultural Products (20%)

There are 20 indicators for the Agricultural Products companies in Theme D, with a variety of single, half and quarter weightings. See Annex 2 for details on the individual weightings.

- D.1.1** Living wage
  - D.1.1.a** Living wage (in own agricultural operations)
  - D.1.1.b** Living wage (in the supply chain)
- D.1.2** Aligning purchasing decisions with human rights
- D.1.3** Mapping and disclosing the supply chain
- D.1.4** Child labour
  - D.1.4.a** Age verification and corrective actions (in own agricultural operations)
  - D.1.4.b** Age verification and corrective actions (in the supply chain)
- D.1.5** Forced labour
  - D.1.5.a** Debt bondage and other unacceptable financial costs (in own agricultural operations)
  - D.1.5.b** Debt bondage and other unacceptable financial costs (in the supply chain)
  - D.1.5.c** Restrictions on workers (in own agricultural operations)
  - D.1.5.d** Restrictions on workers (in the supply chain)
- D.1.6** Freedom of association and collective bargaining
  - D.1.6.a** Freedom of association and collective bargaining (in own agricultural operations)
  - D.1.6.b** Freedom of association and collective bargaining (in the supply chain)
- D.1.7** Health and safety
  - D.1.7.a** Fatalities, lost days, injury rates (in own agricultural operations)
  - D.1.7.b** Fatalities, lost days, injury rates (in the supply chain)
- D.1.8** Land rights
  - D.1.8.a** Land acquisition (in own agricultural operations)
  - D.1.8.b** Land acquisition (in the supply chain)
- D.1.9** Water and sanitation
  - D.1.9.a** Water and sanitation (in own agricultural operations)
  - D.1.9.b** Water and sanitation (in the supply chain)
- D.1.10** Women's rights
  - D.1.10.a** Women's rights (in own agricultural operations)
  - D.1.10.b** Women's rights (in the supply chain)

### D.2 Apparel (20%)

There are 17 indicators for the Apparel companies in Theme D, with a variety of single, half and quarter weightings. See Annex 2 for details on the individual weightings.

- D.2.1** Living wage
  - D.2.1.a** Living wage (in own production or manufacturing operations)
  - D.2.1.b** Living wage (in the supply chain)
- D.2.2** Aligning purchasing decisions with human rights
- D.2.3** Mapping and disclosing the supply chain
- D.2.4** Child labour
  - D.2.4.a** Age verification and corrective actions (in own production or manufacturing operations)
  - D.2.4.b** Age verification and corrective actions (in the supply chain)
- D.2.5** Forced labour
  - D.2.5.a** Debt bondage and other unacceptable financial costs (in own production or manufacturing operations)
  - D.2.5.b** Debt bondage and other unacceptable financial costs (in the supply chain)
  - D.2.5.c** Restrictions on workers (in own production or manufacturing operations)
  - D.2.5.d** Restrictions on workers (in the supply chain)
- D.2.6** Freedom of association and collective bargaining
  - D.2.6.a** Freedom of association and collective bargaining (in own production or manufacturing operations)

- D.2.6.b** Freedom of association and collective bargaining (in the supply chain)
- D.2.7** Health and safety
  - D.2.7.a** Fatalities, lost days, injury rates (in own production or manufacturing operations)
  - D.2.7.b** Fatalities, lost days, injury rates (in the supply chain)
- D.2.8** Women's rights
  - D.2.8.a** Women's rights (in own production or manufacturing operations)
  - D.2.8.b** Women's rights (in the supply chain)
- D.2.9** Working hours
  - D.2.9.a** Working hours (in own production or manufacturing operations)
  - D.2.9.b** Working hours (in the supply chain)

### D.3 Extractives (20%)




There are eight indicators for the Extractives companies in Theme D, all of which are equally weighted with an equal share of the total available 20 %.

- D.3.1** Living wage (in own extractive operations, which includes JVs)
- D.3.2** Transparency and accountability (in own extractive operations, which includes JVs)
- D.3.3** Freedom of association and collective bargaining (in own extractive operations, which includes JVs)
- D.3.4** Health and safety: Fatalities, lost days, injury rates (in own extractive operations, which includes JVs)
- D.3.5** Indigenous peoples' rights and free prior and informed consent (FPIC) (in own extractive operations, which includes JVs)
- D.3.6** Land rights (in own extractive operations, which includes JVs)
- D.3.7** Security (in own extractive operations, which includes JVs)
- D.3.8** Water and sanitation (in own extractive operations, which includes JVs)

The indicators applied to each industry are mapped in the below tables, split between 'enabling factors and business processes' and 'key industry risks'. These key industry risks have been identified taking into consideration industry research and consultation. See Figure 14 for an index of the sources referenced in each indicator.




### Enabling Factors and Business Processes

These indicators relate to certain factors and business processes that can help to enable rights-respecting outcomes within company activities.

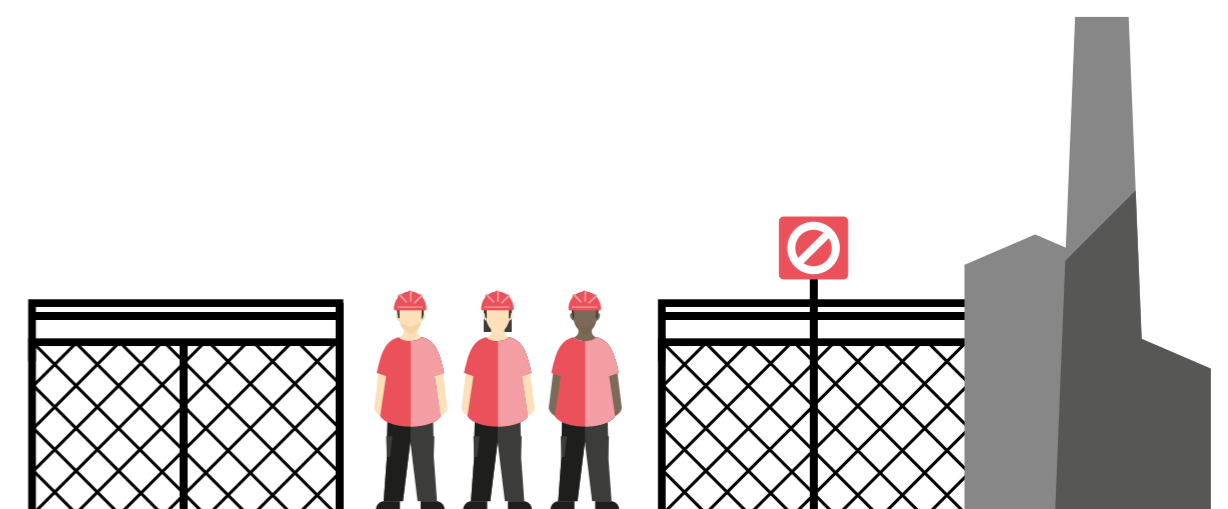
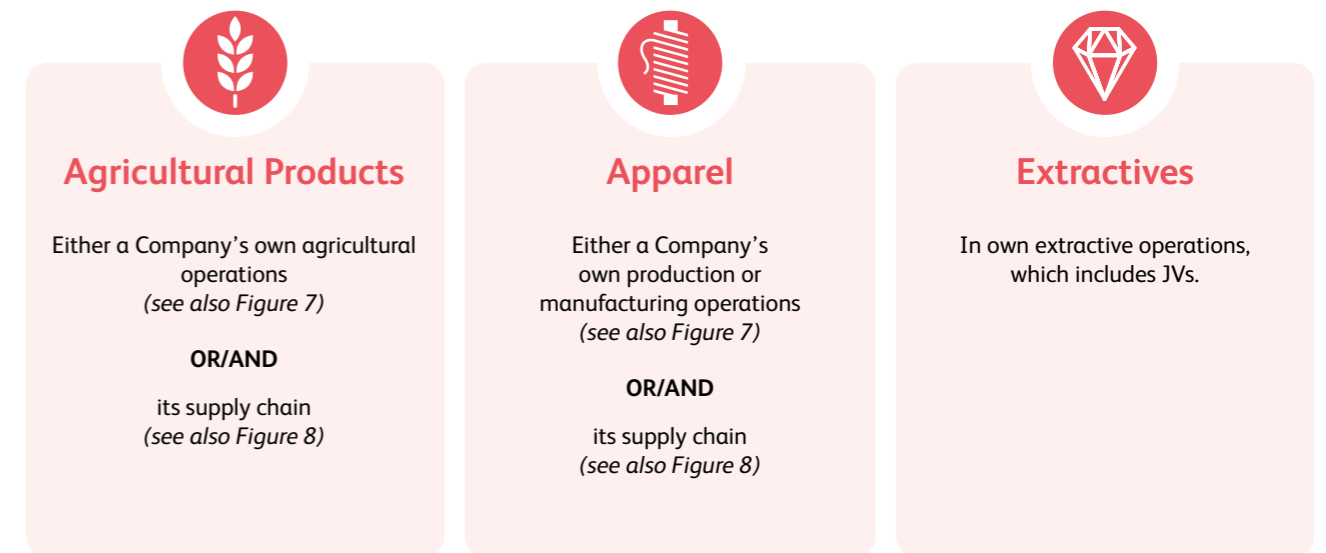
Enabling Factors and Business Processes	 Agricultural Products	 Apparel	 Extractives
Living wage	D.1.1	D.2.1	D.3.1
Aligning purchasing decisions with human rights	D.1.2	D.2.2	
Mapping and disclosing the supply chain	D.1.3	D.2.3	
Transparency and accountability			D.3.2

### Key Industry Risks

Key industry risks are risks commonly regarded as potentially severe or likely within the industry and that companies are expected to demonstrate, through a process of human rights due diligence, how they are preventing them or why they are not relevant.

Key Industry Risks	 Agricultural Products	 Apparel	 Extractives
Child labour	D.1.4	D.2.4	
Forced labour	D.1.5	D.2.5	
Freedom of association and collective bargaining	D.1.6	D.2.6	D.3.3
Health and safety	D.1.7	D.2.7	D.3.4
Indigenous peoples rights and FPIC			D.3.5
Land rights	D.1.8		D.3.6
Security			D.3.7
Water and sanitation	D.1.9		D.3.8
Women's rights	D.1.0	D.2.8	
Workers hours		D.2.9	

These indicators are at times split up in relation to the supply chain as follows:



# D1 Agricultural Products

## Enabling Factors & Business Processes

### D.1.1 Living wage

#### D.1.1.a Living wage (in own agricultural operations)

Sources: ICESCR, Art. 7; HRIB, 2.4.1, ETI, 5; BSCI, V. Fair Remuneration; SA8000, IV.8.1; GLWC

The Company pays all its workers a living wage, which is regularly reviewed and negotiated through collective bargaining with relevant trade unions where they are operating. There are numerous definitions of living wage but the core concept is to provide a decent standard of living for a worker and his or her family based on a regular work week not including overtime hours. A living wage is sufficient to cover food, water, clothing, transport, education, health care and other essential needs for workers and their entitled official dependents and provide some discretionary income. Workers also receive equal pay for equal work.

#### Score 1

The Company indicates its target timeframe for paying all workers a living wage **AND** the Company describes how it determines a living wage for the regions where it operates, which includes involvement of relevant trade unions.

#### Score 2

As well as describing how it determines a living wage for the regions where it operates, the Company indicates that it has achieved paying the living wage **AND** that it regularly reviews its definition of the living wage including with relevant trade unions.

#### D.1.1.b Living wage (in the supply chain)

Sources: ICESCR, Art. 7, HRIB, 8.2.3, ETI, 5; FWF, 5; BSCI, V. Fair Remuneration; SA8000, IV.8.1; GLWC

The Company ensures its suppliers pay their workers a living wage, which is regularly reviewed and negotiated through collective bargaining with relevant trade unions where they are operating. There are numerous definitions of living wage but the core concept is to provide a decent standard of living for a worker and his or her family based on a regular work week not including overtime hours. A living wage is sufficient to cover food, water, clothing, transport, education, health care and other essential needs for workers and their entitled official dependents and provide some discretionary income. Workers also receive equal pay for equal work.

#### Score 1

The Company includes living wage guidelines in its contractual arrangements with its suppliers or its supplier code of conduct **OR** the Company describes how it works with suppliers to improve their living wage practices.

#### Score 2

The Company meets both of the requirements under Score 1 **AND** provides an analysis of trends in progress made.

### D.1.2 Aligning purchasing decisions with human rights

Sources: UNGP 16; HRIB, 8.1.1; FLA, I.ER.24

The Company ensures coherence between its purchasing policies and practices and its human rights commitment(s), so that such policies and practices do not undermine its human rights commitments or hinder the ability of its business relationships to meet the Company's expectations and their own human rights responsibilities.

**Note:** Indicators D.1.2 and D.2.2 are related to indicator B.1.7 but focus on different aspects of human rights impacts in supply chains. D.1.2 and D.2.2 focus on how the company's actions can impact human rights in the supply chain whilst B.1.7 is about how the suppliers' actions (should) influence the company's acts.

#### Score 1

The Company describes the practices it adopts to avoid price or short notice requirements or other business considerations undermining human rights **OR** it describes the specific positive incentives it puts into place via its purchasing practices to encourage its business relationships to act with respect for human rights (e.g. price premiums, repeat business, increased orders or longer contracts with good performers).

#### Score 2

The Company meets both the requirements under Score 1.

### D.1.3 Mapping and disclosing the supply chain

Sources: GRI G4-12

The Company maps its suppliers and discloses its mapping publicly.

#### Score 1

The Company indicates that it maps its suppliers, including direct and indirect suppliers, and describes how it goes about this. For the Agricultural Products industry, the mapping needs to include the product source (e.g. farm, fishery, ranch, etc.).

#### Score 2

The Company also discloses the mapping for the most significant parts of its supply chain and explains how it has defined what are the most significant parts of its supply chain.

## Key Industry Risks

### D.1.4 Child labour

#### D.1.4.a Age verification and corrective actions (in own agricultural operations)

Sources: CRC, Art. 32; ILO, No. 138 & No. 182; CRBP; HRIB, 2.3; FLA, I.ER.4, V. and CL.3-4; ETI, 4.2 and 4.4; FWF, 3; BSCI, V. No Child Labour and Special Protections for Young Workers; SA8000, IV. 1.2; GRI G4-HR5

The Company verifies the age of job applicants and workers in its own operations. In addition, if the Company learns that it has child labour in its operations, it ensures that the children are enrolled in a remediation/education programme, rather than dismissing them from employment. If children are found to be involved in hazardous work, they are removed immediately from the situation and provided alternative work until they can be enrolled in or are immediately enrolled in a remediation/education programme. The objective is to ensure that children are not pushed into more dangerous survival strategies.

#### Score 1

The Company indicates that it does not use child labour **AND** verifies the age of job applicants and workers in its own operations.

#### Score 2

The Company also describes how it develops, participates in or contributes to programmes for transition from employment to education, enabling children to attend and remain in education, if and when child labour is found in its operations and to improve working conditions for young workers where relevant.

#### D.1.4.b Child labour: Age verification and corrective actions (in the supply chain)

Sources: CRC, Art. 32; ILO, No. 138 & No. 182; CRBP; HRIB 8.2.7; FLA, I.ER.4, V. and CL.3-4; ETI, 4.2 and 4.4; FWF, 3; BSCI, V. No Child Labour and Special Protections for Young Workers; SA8000, IV. 1.2 ; GRI G4-HR5

The Company ensures its suppliers verify the age of job applicants and workers. In addition, if the Company learns that it has child labour in its supply chain it ensures that the child/children are enrolled in a remediation/education programme, rather than dismissing them from employment. If children are found to be involved in hazardous work, they are removed immediately from the situation and provided alternative work until they can be enrolled in or are immediately enrolled in a remediation/education programme. The objective is to ensure that children are not pushed into more dangerous survival strategies.

**Score 1**

The Company includes child labour guidelines, including not using child labour, verifying the age of job applicants and workers and remediation programmes, in its contractual arrangements with its suppliers or supplier code of conduct **OR** the Company describes how it works with suppliers to eliminate child labour and to improve working conditions for young workers where relevant.

**Score 2**

The Company meets both of the requirements under Score 1 **AND** provides an analysis of trends in progress made.

### D.1.5 Forced Labour

#### D.1.5.a Forced labour: Debt bondage and other unacceptable financial costs (in own agricultural operations)

**Sources:** ICCPR, Art. 8; ILO, No. 29 & No. 105; HRIB 2.2.; ETI, 1.2; FLA, I, I.ER.6, I.ER.10.2, I.ER.18, I.ER.20-.21 and IV. and IV.F.1-.3; BSCI, V. No Bonded Labour; SA8000, IV.2.1-.3 and IV.8.2-.3; GRI G4-HR6

The Company refrains from imposing any financial burdens on workers by withholding wages or expenses that should be covered by the Company, including recruitment fees and related recruitment costs.

**Score 1**

The Company indicates that it pays workers regularly, in full and on time and does not require workers to pay work related fees or costs **AND** indicates that all workers receive a payslip with their wages explaining any legitimate deductions.

**Score 2**

The Company also describes how it implements and monitors this practice in its own operations, particularly with employment agencies/labour brokers/recruitment intermediaries.

#### D.1.5.b Forced labour: Debt bondage and other unacceptable financial costs (in the supply chain)

**Sources:** ICCPR, Art. 8; ILO, No. 29 & No. 105; HRIB, 8.2.6; ETI, 1.2; FLA, I.ER.6, I.ER.10.2, I.ER.18, I.ER.20-.21 and IV.F.1-.3; BSCI, V. No Bonded Labour; SA8000, IV.2.1-.3 and IV.8.2-.3; GRI G4-HR6

The Company ensures its suppliers refrain from imposing any financial burdens on workers by withholding wages or expenses that should be covered by its suppliers, including recruitment fees and related recruitment costs.

**Score 1**

The Company includes debt bondage guidelines, including refraining from imposing any financial burdens on workers by withholding wages or expenses including recruitment fees and related recruitment costs, in its contractual arrangements with its suppliers or supplier code of conduct **OR** the Company describes how it works with suppliers to eliminate imposing any financial burdens on workers.

**Score 2**

The Company meets both of the requirements under Score 1 **AND** provides an analysis of trends in progress made.

#### D.1.5.c Forced labour: Restrictions on workers (in own agricultural operations)

**Sources:** ICCPR, Art. 12; ILO, No. 29 & No. 105; HRIB 2.2; ETI, 1.2; FLA, I.ER.5, I.ER.10, IV.F.1-2 and IV.F.4-.7; FWF, 1; BSCI, V. No Bonded Labour; SA8000, IV.2.4; GRI G4-HR6

The Company refrains from restricting workers' movement, including through the retention of passports or other personal identification or travel documents or ATM cards or similar arrangements for accessing wages.

**Score 1**

The Company indicates that it does not retain the workers' personal documents or restrict workers' freedom of movement outside of work hours or require workers to stay at and pay for accommodation by the Company.

**Score 2**

The Company also describes how it implements and checks this practice in its operations, particularly with employment agencies/labour brokers/ recruitment intermediaries.

#### D.1.5.d Forced labour: Restrictions on workers (in the supply chain)

**Sources:** ICCPR, Art. 12; ILO, No. 29 & No. 105; HRIB, 8.2.6; ETI, 1.2; FLA, I.ER.5, I.ER.10, IV.F.1-2 and F.4-.7; FWF, 1; BSCI, V. No Bonded Labour; SA8000, IV.2.4; GRI G4-HR6

The Company ensures its suppliers refrain from restricting workers' movement, including through the retention of passports or other personal identification or travel documents or ATM cards or similar arrangements for accessing wages or other measures to physically restrict movement.

**Score 1**

The Company includes guidelines on workers' freedom of movement, including refraining from restricting workers' movement through the retention of passports or other personal identification or travel documents or ATM cards or similar arrangements for accessing wages or other measures to physically restrict movement, in its contractual arrangements with its suppliers or supplier code of conduct **OR** the Company describes how it works with suppliers to eliminate detention of worker's documents or other actions to physically restrict movement.

**Score 2**

The Company meets both of the requirements under Score 1 **AND** the Company provides an analysis of trends in progress made.

### D.1.6 Freedom of association and collective bargaining

#### D.1.6.a Freedom of association and collective bargaining (in own agricultural operations)

**Sources:** ICESCR, Art. 7; ICCPR, Art. 22; ILO, No. 87 and No. 98; HRIB, 2.6; SA8000, IV.4; GRI G4-HR4

The Company respects the right of all workers to form and join a trade union of their choice and to bargain collectively. In addition, it provides workers' representatives with appropriate facilities to assist in the development of effective collective bargaining agreement(s). The Company also prohibits intimidation, harassment, retaliation and violence against trade union members and trade union representatives.

**Score 1**

The Company commits to not interfering with the right of workers to form or join trade unions and to bargain collectively and puts in place measures to prohibit any form of intimidation or retaliation against workers seeking to exercise

**Score 2**

The Company meets both of the requirements under Score 1.



these rights **OR** discloses the percentage of its workforce whose terms and conditions of work are covered by collective bargaining agreements.

### **D.1.6.b Freedom of association and collective bargaining (in the supply chain)**

**Sources:** ICESCR, Art. 7, ICCPR, Art. 22; ILO, No. 87 & No. 98; HRIB 2.6; ETI, 2; FLA, I.ER.15.1, I.ER.16, VI.FOA.1-24; FWF, 4; BSCI, V. the Rights to Freedom of Association & Collective Bargaining; SA8000, IV.4 ; GRI G4-HR4

The Company ensures its suppliers respect the right of all workers to form and join a trade union of their choice and to bargain collectively. In addition, the Company ensures its suppliers provide workers' representatives with appropriate facilities to assist in the development of effective collective bargaining agreement(s). The Company also ensures its suppliers prohibit intimidation, harassment, retaliation and violence against trade union members and trade union representatives.

**Score 1**

The Company includes freedom of association and collective bargaining guidelines, including the prohibition of intimidation, harassment, retaliation and violence against union members and union representatives, in its contractual arrangements with its suppliers or supplier code of conduct **OR** the Company describes how it works with suppliers to improve their practices in relation to freedom of association and collective bargaining.

**Score 2**

The Company meets both of the requirements under Score 1 **AND** provides an analysis of trends in progress made.

### **D.1.7 Health and safety: Fatalities, lost days, injury rates**

#### **D.1.7.a Health and safety: Fatalities, lost days, injury rates (in own agricultural operations)**

**Sources:** ICESCR Article 7; HRIB, 3; FLA, VII.HSE.3; BSCI, V. Occupational Health & Safety; SA8000, IV.3.5. and IV.3.7; GRI G4-LA6

The Company discloses a set of quantitative information on health and safety related to its direct employees and seasonal and migrant workforce, namely: injury rate, fatality rate, lost days (or near miss frequency rate).

**Score 1**

The Company discloses quantitative information on health and safety for its employees related to injury rates or lost days (or near miss frequency rate) and fatalities.

**Score 2**

The Company has set targets related to rates of injury, lost days and fatalities for the reporting period **AND** it has met those targets or provides an explanation of why these were not met.

#### **D.1.7.b Health and safety: Fatalities, lost days, injury rates (in the supply chain)**

**Sources:** ICESCR, Art. 7; HRIB 8.2.1; FLA, VII.HSE.3; BSCI, V. Occupational Health & Safety; SA8000, IV.3.5 and IV.3.7 ; GRI G4-LA6

The Company discloses a set of quantitative information on health and safety related to suppliers' workers, namely: injury rate, fatality rate, lost days or near miss frequency rate.

**Score 1**

The Company sets out clear health & safety requirements in its contractual arrangements with its suppliers or supplier code of conduct **AND** it discloses quantitative information on health and safety for employees at suppliers related to injury rates or lost days (or near miss frequency rate) and fatalities.

**Score 2**

The Company describes how it engages with suppliers to improve their practices in relation to health and safety **AND** provides an analysis of trends in progress made.

### **D.1.8 Land rights: Land acquisition**

#### **D.1.8.a Land rights: Land acquisition (in own agricultural operations)**

**Sources:** UN Voluntary Guidelines; HRIB 5.2; IFC PS 5; Interlaken Group 2015; USAID 2015; FDC 2014

When acquiring, leasing or making other arrangements to use (or restrict the use of) land, the Company recognises legitimate tenure rights with particular attention to vulnerable tenure rights holders.

**Score 1**

For any new or on-going land resettlements, the Company describes how it identifies legitimate tenure rights holders, including through engagement with the affected or potentially affected communities in the process, with particular attention to vulnerable tenure rights holders.

If the Company has not engaged in any land transactions in the past two years, it describes its approach to identifying legitimate tenure rights holders generally.

**Score 2**

For any new or on-going land resettlements, the Company also describes how it plans to or provides financial compensation or other compensation alternatives, including its valuation methods and how legitimate tenure rights holders were involved in the determining the valuation **OR**, if a state has been involved in the transaction, the Company follows IFC Performance Standard 5 on Land Acquisition and Involuntary Resettlement and describes the steps it has taken to meet the standards with respect to legitimate tenure rights holders.

If the Company has not engaged in any land transactions in the past two years, it describes its approach in relation to all 3 elements above.

#### **D.1.8.b Land rights: Land acquisition (in the supply chain)**

**Sources:** UN Voluntary Guidelines; HRIB, 5.2; IFC PS 5; Interlaken Group 2015; USAID 2015; FDC 2014

The Company ensures its suppliers have a process to identify legitimate tenure rights holders when acquiring, leasing or making other arrangements to use (or restrict the use of land), with particular attention to vulnerable tenure rights holders. The Company engages directly with suppliers on this issue.

**Score 1**

The Company includes land guidelines, including the requirement to have a process to identify legitimate tenure rights holders when acquiring, leasing or making other arrangements to use, with particular attention to vulnerable tenure rights holders, in its supplier code of conduct **OR** the Company works with suppliers to improve their practices in relation to land use/ acquisition.

**Score 2**

The Company meets both of the requirements under Score 1 **AND** provides an analysis of trends in the progress made.



## D.1.9 Water and sanitation

### D.1.9.a Water and sanitation (in own agricultural operations)

**Sources:** ICESCR, Art. 11 and 12; SDG, 6, HRIB 5.1 and 5.4.3, UN GC CEO Water Mandate, UN GA Res 64/292

The Company does not negatively affect access to safe water, in line with the UN Sustainable Development Goals and the UN Global Compact's CEO Water Mandate.

**Score 1**

The Company describes how it implements preventive and corrective action plans for identified specific risks to the right to water and sanitation in its own operations.

**Score 2**

The Company also has set specific targets on water stewardship that take into consideration water use by local communities and other users in the vicinity of its operations **AND** reports on its progress in meeting targets, including an analysis of trends in progress made.

### D.1.9.b Water and sanitation (in the supply chain)

**Sources:** ICESCR, Art. 11 and 12; SDG, 6, HRIB 5.1 and 5.4.3, UN GC CEO Water Mandate, UN GA Res 64/292

The Company ensures its suppliers do not negatively affect access to safe water, in line with the UN Sustainable Development Goals and the UN Global Compact's CEO Water Mandate.

**Score 1**

The Company includes access to water and sanitation guidelines, including refraining from negatively affecting access to safe water, in its contractual arrangements with its suppliers or in its supplier code of conduct **OR** the Company describes how it works with suppliers to improve their practices in relation to access to water and sanitation.

**Score 2**

The Company meets both the requirements under Score 1 **AND** provides an analysis of trends in progress made.

## D.1.10 Women's rights

### D.1.10.a Women's rights (in own agricultural operations)

**Sources:** CEDAW; ILO, No. 100 & No. 111; WEP; HRIB, 2.7; ETI, 7 and 9; FLA, I.ER.3, II. and III; FWF, 2; BSCI, V. No Discrimination; SA8000, IV.5; GRI G4-LA13

The Company recognises the relevance of women's rights for the industry, given the prevalence of women workers and the different dimensions of inequality they often face. The Company has measures in place to implement its policy commitment to eliminate discrimination against women through: providing equal pay for equal work, and measures to ensure equal opportunities throughout all levels of employment, which may include setting up women's committees that report to management to address and resolve issues. In addition, the Company has in place measures to eliminate health & safety concerns that are particularly prevalent among women workers (e.g. sexual harassment, impact of pesticides on pregnant women).

**Score 1**

The Company describes its processes to prohibit harassment, intimidation and violence against women **OR** it describes how it takes into account differential impacts on women and men

**Score 2**

The Company meets all of the requirements under Score 1.

of working conditions, including to reproductive health **OR** it describes how it provides equality of opportunity for women in the workforce that are monitored and maintained throughout all levels of employment.

### D.1.10.b Women's rights (in the supply chain)

**Sources:** CEDAW; ILO, No. 100 & No. 111; WEP; HRBI 8.2.5; ETI, 7 and 9; FLA, I.ER.3, II. and III; FWF, 2; BSCI, V. No Discrimination; SA8000, IV.5; GRI G4-LA13

The Company recognises the relevance of women's rights for the industry, given the prevalence of women producers and workers and the different dimensions of inequality they often face. The Company ensures its suppliers have measures in place to implement its policy commitment to eliminate discrimination against women through: providing equal pay for equal work, and measures to ensure equal opportunities throughout all levels of employment, which may include setting up women's committees that report to management to address and resolve issues. In addition, the Company ensures its suppliers have measures in place to eliminate health & safety concerns that are particularly prevalent among women workers and producers (e.g. sexual harassment and physical security).

**Score 1**

The Company includes women's rights guidelines, including the provision of equal pay for equal work, and measures to ensure equal opportunities throughout all levels of employment and to eliminate health and safety concerns that are particularly prevalent among women workers, in its contractual arrangements with its suppliers or in its supplier code of conduct **OR** the Company works with suppliers to improve their practices in relation to women's rights.

**Score 2**

The Company meets both of the requirements under Score 1 **AND** provides an analysis of trends in progress made.

## D2 Apparel Products

### Enabling Factors & Business Processes

#### D.2.1 Living wage

##### D.2.1.a Living wage (in own production or manufacturing operations)

**Sources:** ICESCR, Art. 7; HRIB, 2.4.1, ETI, 5; BSCI, V. Fair Remuneration; SA8000, IV.8.1; GLWC

The Company pays all its workers a living wage, which is regularly reviewed and negotiated through collective bargaining with relevant trade unions where they are operating. There are numerous definitions of living wage but the core concept is to provide a decent standard of living for a worker and his or her family based on a regular work week not including overtime hours. A living wage is sufficient to cover food, water, clothing, transport, education, health care and other essential needs for workers and their entitled official dependents and provide some discretionary income. Workers also receive equal pay for equal work.

**Score 1**

The Company indicates its target timeframe for paying all workers a living wage **AND** the Company describes how it determines a living wage for the regions where it operates, which includes involvement of relevant trade unions.

**Score 2**

As well as describing how it determines a living wage for the regions where it operates, the Company indicates that it has achieved paying the living wage **AND** that it regularly reviews its definition of the living wage including with relevant trade unions.

### D.2.1.b Living wage (in the supply chain)

**Sources:** ICESCR, Art. 7, HRIB, 8.2.3, ETI, 5; FWF, 5; BSCI, V. Fair Remuneration; SA8000, IV.8.1; GLWC

The Company ensures its suppliers pay their workers a living wage, which is regularly reviewed and negotiated through collective bargaining with relevant trade unions where they are operating. There are numerous definitions of living wage but the core concept is to provide a decent standard of living for a worker and his or her family based on a regular work week not including overtime hours. A living wage is sufficient to cover food, water, clothing, transport, education, health care and other essential needs for workers and their entitled official dependents and provide some discretionary income. Workers also receive equal pay for equal work.

#### Score 1

The Company includes living wage guidelines in its contractual arrangements with its suppliers or its supplier code of conduct **OR** the Company describes how it works with suppliers to improve their living wage practices.

#### Score 2

The Company meets both of the requirements under Score 1 **AND** provides an analysis of trends in progress made.

### D.2.2 Aligning purchasing decisions with human rights

**Sources:** UNGP 16, HRIB, 8.1.1; FLA, I.ER.24

The Company ensures coherence between its purchasing policies and practices and its human rights commitment(s), so that such policies and practices do not undermine its human rights commitments or hinder the ability of its business relationships to meet the Company's expectations and their own human rights responsibilities.

*Note: Indicators D.1.2 and D.2.2 are related to indicator B.1.7 but focus on different aspects of human rights impacts in supply chains. D.1.2 and D.2.2 focus on how the company's actions can impact human rights in the supply chain whilst B.1.7 is about how the suppliers' actions (should) influence the company's acts.*

#### Score 1

The Company describes the practices it adopts to avoid price or short notice requirements or other business considerations undermining human rights **OR** it describes the specific positive incentives it puts into place via its purchasing practices to encourage its business relationships to act with respect for human rights (e.g. price premiums, repeat business, increased orders or longer contracts with good performers).

#### Score 2

The Company meets both the requirements under Score 1.

### D.2.3 Mapping and disclosing the supply chain

**Sources:** GRI G4-12

The Company maps its suppliers and discloses its mapping publicly.

#### Score 1

The Company indicates that it maps its suppliers, including direct and indirect suppliers, and describes how it goes about this. For the Apparel industry, the mapping needs to include all manufacturing sites.

#### Score 2

The Company also discloses the mapping for the most significant parts of its supply chain and explains how it has defined what are the most significant parts of its supply chain.

### D.2.4 Child labour

#### D.2.4.a Child labour: Age verification and corrective actions (in own production or manufacturing operations)

**Sources:** CRC, Art. 32; ILO, No. 138 & No. 182; CRBP; HRIB, 2.3; FLA, I.ER.4, V. and CL.3-4; ETI, 4.2 and 4.4; FWF, 3; BSCI, V. No Child Labour and Special Protections for Young Workers; SA8000, IV. 1.2; GRI G4-HR5

The Company verifies the age of job applicants and workers in its own operations. In addition, if the Company learns that it has child labour in its operations, it ensures that the children are enrolled in a remediation/education programme, rather than dismissing them from employment. If children are found to be involved in hazardous work, they are removed immediately from the situation and provided alternative work until they can be enrolled in or are immediately enrolled in a remediation/education programme. The objective is to ensure that children are not pushed into more dangerous survival strategies.

#### Score 1

The Company indicates that it does not use child labour **AND** verifies the age of job applicants and workers in its own operations.

#### Score 2

The Company also describes how it develops, participates in or contributes to programmes for transition from employment to education, enabling children to attend and remain in education, if and when child labour is found in its operations and to improve working conditions for young workers where relevant.

#### D.2.4.b Child labour: Age verification and corrective actions (in the supply chain)

**Sources:** CRC, Art. 32; ILO, No. 138 & No. 182; CRBP; HRIB, 2.3 and 8.2.7; FLA, I.ER.4, V. and CL.3-4; ETI, 4.2 and 4.4; FWF, 3; BSCI, V. No Child Labour and Special Protections for Young Workers; SA8000, IV.1.2; GRI G4-HR5

The Company ensures its suppliers verify the age of job applicants and workers. In addition, if the Company learns that it has child labour in its supply chain it ensures that the child/children are enrolled in a remediation/education programme, rather than dismissing them from employment. If children are found to be involved in hazardous work, they are removed immediately from the situation and provided alternative work until they can be enrolled in or are immediately enrolled in a remediation/education programme. The objective is to ensure that children are not pushed into more dangerous survival strategies.

#### Score 1

The Company includes child labour guidelines, including not using child labour, verifying the age of job applicants and workers and remediation programmes, in its in its contractual arrangements with its suppliers or supplier code of conduct **OR** the Company describes how it works with suppliers to eliminate child labour and to improve working conditions for young workers where relevant.

#### Score 2

The Company meets both of the requirements under Score 1 **AND** provides an analysis of trends in progress made.

### D.2.5 Forced labour

#### D.2.5.a Forced labour: Debt bondage and other unacceptable financial costs (in own production or manufacturing operations)

**Sources:** ICCPR, Art. 8; ILO, No. 29 & No. 105; HRIB 2.2.; ETI, 1.2; FLA, I, I.ER.6, I.ER.10.2, I.ER.18, I.ER.20-21 and IV. and IV.F.1-3; BSCI, V. No Bonded Labour; SA8000, IV.2.1-3 and IV.8.2-3; GRI G4-HR6

The Company refrains from imposing any financial burdens on workers by withholding wages or expenses that should be covered by the Company, including recruitment fees and related recruitment costs.

**Score 1**

The Company indicates that it pays workers regularly, in full and on time and does not require workers to pay work related fees or costs **AND** indicates that all workers receive a payslip with their wages explaining any legitimate deductions.

**Score 2**

The Company also describes how it implements and monitors this practice in its own operations, particularly with employment agencies/labour brokers/recruitment intermediaries.

**D.2.5.b Forced labour: Debt bondage and other unacceptable financial costs (in the supply chain)**

**Sources:** ICCPR, Art. 8; ILO, No. 29 & No. 105; HRIB Indicator 8.2.6; ETI, 1.2; FLA, I.ER.6, I.ER.10.2, I.ER.18, I.ER.20-21, IV.F.1-3; FWF, 1; BSCI, V. No Bonded Labour; SA8000, IV.2.1-3 and IV.8.2-3; GRI G4-HR6

The Company ensures its suppliers refrain from imposing any financial burdens on workers by withholding wages or expenses that should be covered by its suppliers, including recruitment fees and related recruitment costs.

**Score 1**

The Company includes debt bondage guidelines, including refraining from imposing any financial burdens on workers by withholding wages or expenses including recruitment fees and related recruitment costs, in its contractual arrangements with its suppliers or supplier code of conduct **OR** the Company describes how it works with suppliers to eliminate imposing any financial burdens on workers.

**Score 2**

The Company meets both of the requirements under Score 1 **AND** provides an analysis of trends in progress made.

**D.2.5.c Forced labour: Restrictions on workers (in own production or manufacturing operations)**

**Sources:** CRC, Art. 32; ILO, No. 138 & No. 182; CRBP; HRIB, 2.3; FLA, I.ER.4, V. and CL.3-4; ETI, 4.2 and 4.4; FWF, 3; BSCI, V. No Child Labour and Special Protections for Young Workers; SA8000, IV. 1.2; GRI G4-HR5

The Company refrains from restricting workers' movement, including through the retention of passports or other personal identification or travel documents or ATM cards or similar arrangements for accessing wages

**Score 1**

The Company indicates that it does not retain the workers' personal documents or restrict workers' freedom of movement outside of work hours or require workers to stay at and pay for accommodation by the Company.

**Score 2**

The Company also describes how it implements and checks this practice in its operations, particularly with employment agencies/labour brokers/recruitment intermediaries.

**D.2.5.d Restrictions on workers (in the supply chain)**

**Sources:** ICCPR, Art. 12; ILO, No. 29 & No. 105; HRIB, 8.2.6; ETI, 1.2; FLA, I.ER.5, I.ER.10, IV.F.1-2 and F.4-7; FWF, 1; BSCI, V. No Bonded Labour; SA8000, IV.2.4; GRI G4-HR6

The Company ensures its suppliers refrain from restricting workers' movement, including through the retention of passports or other personal identification or travel documents or ATM cards or similar arrangements for accessing wages or other measures to physically restrict movement.

**Score 1**

The Company includes guidelines on workers' freedom of movement, including refraining from restricting workers' movement through the retention of passports or other personal identification or travel documents or ATM cards or similar arrangements for accessing wages or other measures to physically restrict movement, in its contractual arrangements with its suppliers or supplier code of conduct **OR** the Company describes how it works with suppliers to eliminate detention of worker's documents or other actions to physically restrict movement.

**Score 2**

The Company does both of the requirements under Score 1 **AND** the Company provides an analysis of trends in progress made.

**D.2.6 Freedom of association and collective bargaining**

**D.2.6.a Freedom of association and collective bargaining (in own production or manufacturing operations)**

**Sources:** ICESCR, Art. 7; ICCPR, Art. 22; ILO, No. 87 and No. 98; HRIB, 2.6; SA8000, IV.4; GRI G4-HR4

The Company respects the right of all workers to form and join a trade union of their choice and to bargain collectively. In addition, it provides workers' representatives with appropriate facilities to assist in the development of effective collective bargaining agreement(s). The Company also prohibits intimidation, harassment, retaliation and violence against trade union members and trade union representatives.

**Score 1**

The Company commits to not interfering with the right of workers to form or join trade unions and to bargain collectively and puts in place measures to prohibit any form of intimidation or retaliation against workers seeking to exercise these rights **OR** discloses the percentage of its workforce whose terms and conditions of work are covered by collective bargaining agreements.

**Score 2**

The Company meets both of the requirements under Score 1.

**D.2.6.b Freedom of association and collective bargaining (in the supply chain)**

**Sources:** ICESCR, Art. 7; ICCPR, Art. 22; ILO, No. 87 & No. 98; HRIB 2.6; ETI, 2; FLA, I.ER.15.1, I.ER.16, VI.FOA.1-24; FWF, 4; BSCI, V. the Rights to Freedom of Association & Collective Bargaining; SA8000, IV.4; GRI G4-HR4

The Company ensures its suppliers respect the right of all workers to form and join a trade union of their choice and to bargain collectively. In addition, the Company ensures its suppliers provide workers' representatives with appropriate facilities to assist in the development of effective collective bargaining agreement(s). The Company also ensures its suppliers prohibit intimidation, harassment, retaliation and violence against trade union members and trade union representatives.

**Score 1**

The Company includes freedom of association and collective bargaining guidelines, including the prohibition of

**Score 2**

The Company meets both of the requirements under Score 1 **AND** provides an analysis of trends in progress made.

intimidation, harassment, retaliation and violence against union members and union representatives, in its contractual arrangements with its suppliers or supplier code of conduct **OR** the Company describes how it works with suppliers to improve their practices in relation to freedom of association and collective bargaining.

## D.2.7 Health and safety

### D.2.7.a Health and safety: Fatalities, lost days, injury rates (in own production of manufacturing operations)

**Sources:** ICESCR, Art. 7; HRIB, 3; FLA, VII.HSE.3; BSCI, V. Occupational Health & Safety; SA8000, IV.3.5 and IV.3.7 ; GRI G4-LA6

The Company discloses a set of quantitative information on health and safety related to its total workforce, namely: injury rate, fatality rate, lost days or near miss frequency rate.

#### Score 1

The Company discloses quantitative information on health and safety for its employees related to injury rates or lost days (or near miss frequency rate) and fatalities.

#### Score 2

The Company has set targets related to rates of injury, lost days and fatalities for the reporting period **AND** it has met those targets or provides an explanation of why these were not met.

### D.2.7.b Health and safety: Fatalities, lost days, injury rates (in the supply chain)

**Sources:** ICESCR, Art. 7; HRIB, 8.2.1; FLA, VII.HSE.3; BSCI, V. Occupational Health & Safety; SA8000, IV.3.5 and IV.3.7 ; GRI G4-LA6

The Company discloses a set of quantitative information on health and safety related to suppliers' workers, namely: injury rate, fatality rate, lost days or near miss frequency rate.

#### Score 1

The Company sets out clear health & safety requirements in its contractual arrangements with its suppliers or supplier code of conduct **AND** it discloses quantitative information on health and safety for employees at suppliers related to injury rates or lost days (or near miss frequency rate) and fatalities.

#### Score 2

The Company describes how it engages with suppliers to improve their practices in relation to health and safety **AND** provides an analysis of trends in progress made.

## D.2.8 Women's rights

### D.2.8.a Women's rights (in own production or manufacturing operations)

**Sources:** CEDAW; ILO, No. 100 & No. 111; WEP; HRIB, 2.7; ETI, 7 and 9; FLA, I.ER.3, II. and III.; FWF, 2; BSCI, V. No Discrimination; SA8000, IV.5; GRI G4-LA13

The Company recognises the relevance of women's rights for the industry, given the prevalence of women workers and the different dimensions of inequality they often face. The Company has measures in place to implement its policy commitment to eliminate discrimination against women through: providing equal pay for equal work, and measures to ensure equal opportunities throughout all levels of employment, which may include setting up women's committees that report to management to address and resolve issues. In addition, the Company has in place measures to eliminate health & safety concerns that are particularly prevalent among women workers (e.g. sexual harassment, impact of pesticides on pregnant women).

#### Score 1

The Company describes its processes to prohibit harassment, intimidation and violence against women **OR** it describes how it takes into account differential impacts on women and men of working conditions, including to reproductive health **OR** it describes how it provides equality of opportunity for women in the workforce that are monitored and maintained throughout all levels of employment.

#### Score 2

The Company meets all of the requirements under Score 1.

### D.2.8.b Women's rights (in the supply chain)

**Sources:** CEDAW; ILO, No. 100 & No. 111; WEP; HRIB, 8.2.5; ETI, 7 and 9; FLA, I.ER.3, II. and III.; FWF, 2; BSCI, V. No Discrimination; SA8000, IV.5; GRI G4-LA13

The Company recognises the relevance of women's rights for the industry, given the prevalence of women workers and the different dimensions of inequality they often face. The Company ensures its suppliers have measures in place to implement its policy commitment to eliminate discrimination against women through: providing equal pay for equal work, and measures to ensure equal opportunities throughout all levels of employment, which may include setting up women's committees that report to management to address and resolve issues. In addition, the Company ensures its suppliers have measures in place to eliminate health & safety concerns that are particularly prevalent among women workers (e.g. sexual harassment and physical security).

#### Score 1

The Company includes women's rights guidelines, including the provision of equal pay for equal work, and measures to ensure equal opportunities throughout all levels of employment and to eliminate health and safety concerns that are particularly prevalent among women workers, in its contractual arrangements with its suppliers or in its supplier code of conduct **OR** the Company works with suppliers to improve their practices in relation to women's rights.

#### Score 2

The Company meets both of the requirements under Score 1 **AND** provides an analysis of trends in progress made.

## D.2.9 Working hours

### D.2.9.a Working hours (in own production or manufacturing operations)

**Sources:** ICESCR, Art. 7; ILO, No. 1, 14 & 106; HRIB, 8.2.2; FWF, 6; BSCI, V. Decent Working Hours; SA8000, IV.7

The Company respects applicable international standards and national laws and regulations concerning maximum working hours and minimum breaks and rest periods. The Company also assesses the ability of workers within its factories to comply with its commitments to respect working hours and minimum breaks and rest period when allocating work or setting targets.

#### Score 1

The Company indicates that it respects applicable international

#### Score 2

The Company also describes how it implements and checks



al standards and national laws and regulations concerning maximum hours and minimum breaks and rest periods in its own operations. this practice in its operations.

### D.2.9.b Working hours (in the supply chain)

**Sources:** ICESCR, Art. 7; ILO, No. 1, 14 & 106; HRIB, 8.2.2; FLA, VIII. and HOW.1-19; ETI, 6; FWF, 6; BSCI, V. Decent Working Hours; SA8000, IV.7

The Company ensures its suppliers respect applicable international standards and national laws and regulations concerning maximum working hours and minimum breaks and rest periods. The Company also assesses the ability of suppliers to comply with its commitments to respect working hours and minimum breaks and rest period when allocating work or setting targets in its purchasing orders.

#### Score 1

The Company includes working hours guidelines, including respect for applicable international standards and national laws and regulations concerning maximum hours and minimum breaks and rest periods, in its contractual arrangements with its suppliers or supplier code of conduct **OR** the Company describes how it works with suppliers to improve their practices in relation to working hours.

#### Score 2

The Company meets both of the requirements under Score 1 **AND** provides an analysis of trends in progress made.

## D3 Extractives

### Enabling Factors & Business Processes

### D.3.1 Living wage (in own extractive operations, which includes JVs)

**Sources:** ICESCR, Art. 7; HRIB, 2.4.1; SA8000, IV.8.1; GLWC

The Company pays all its workers a living wage, which is regularly reviewed and negotiated through collective bargaining with relevant trade unions where they are operating. There are numerous definitions of living wage but the core concept is to provide a decent standard of living for a worker and his or her family based on a regular work week not including overtime hours. A living wage is sufficient to cover food, water, clothing, transport, education, health care and other essential needs for workers and their entitled official dependents and provide some discretionary income. Workers also receive equal pay for equal work.

#### Score 1

The Company indicates its target timeframe for paying all workers a living wage **AND** the Company describes how it determines a living wage for the regions where it operates, which includes involvement of relevant trade unions.

#### Score 2

As well as describing how it determines a living wage for the regions where it operates, the Company indicates that it has achieved paying the living wage **AND** that it regularly reviews its definition of the living wage including with relevant trade unions.

### D.3.2 Transparency and accountability (in own extractive operations, which includes JVs)

**Sources:** EITI

The Company understands the importance of more openness around how countries and businesses manage natural resource wealth to ensure that these resources can benefit all citizens and demonstrates this by participating in initiatives on transparency, in particular on revenue transparency or disclosing payments and contracts.

#### Score 1

The Company is a member of Extractive Industry Transparency Initiative (EITI) **OR** the Company publicly reports by country the taxes and revenue payments to some countries beyond legal requirements for disclosure.

#### Score 2

If the Company operates in a non-EITI member country, it also describes the steps taken to be active participants in the process to promote transparency around revenue and tax payments and licensing/contracting/agreements or to becoming a member of EITI **OR** the Company provides an example of public disclosure of contracts/ agreements or licenses that provide the terms attached to the exploitation of oil, gas or minerals, in countries for which there are no such disclosure requirements.

Alternatively, if the Company does not operate in an EITI member country and publicly reports, by country, taxes and revenue payments to ALL countries where it operates, then Score 2 will be met.

### D.3.3 Freedom of association and collective bargaining (in own extractive operations, which includes JVs)

**Sources:** ICESCR, Art. 7; ICCPR, Art. 22; ILO, No. 87 and No. 98; HRIB, 2.6; SA8000, IV.4; GRI G4-HR4

The Company respects the right of all workers to form and join a trade union of their choice and to bargain collectively. In addition, it provides workers' representatives with appropriate facilities to assist in the development of effective collective bargaining agreement(s). The Company also prohibits intimidation, harassment, retaliation and violence against trade union members and trade union representatives.

#### Score 1

The Company commits to not interfering with the right of workers to form or join trade unions and to bargain collectively and puts in place measures to prohibit any form of intimidation or retaliation against workers seeking to exercise these rights **OR** discloses the percentage of its workforce whose terms and conditions of work are covered by collective bargaining agreements.

#### Score 2

The Company meets both of the requirements under Score 1.

### D.3.4 Health and safety: Fatalities, lost days, injury rates (in own extractive operations, which includes JVs)

**Sources:** ICESCR, Art. 7; HRIB, 3.3; GRI G4-LA6

The Company discloses a set of quantitative information on health and safety related to its direct employees, its workers and on-site contractors namely: injury rate, fatality rate, lost days or near miss frequency rate.



**Score 1**

The Company discloses quantitative information on health and safety for its employees and workers related to injury rates or lost days (or near miss frequency rate) and fatalities.

**Score 2**

The Company also provides an explanation of the figures provided or describes the resulting corrective actions or action plans **OR** sets targets related to rates of injury, lost days and fatalities **AND**, if the Company had already set targets related to the reporting period, it either has met the targets or provides an explanation of why these were not met.

**D.3.5 Indigenous peoples' rights and free prior and informed consent (FPIC) (in own extractive operations, which includes JVs)**

**Sources:** UNDRIP; ILO, No. 169; UNSR IP 2013; HRIB, 5.5 and 5.2.1; IFC PS, 7; ICMM PS 2013; IPIECA 2012; GRI G4-HR8

The Company respects indigenous peoples' rights in its processes to decide whether and how to carry out projects (or changes to existing projects) that are located in or impact on lands or territories or resources traditionally owned or occupied or traditionally or customarily used by indigenous peoples (legitimate tenure rights holders as set out in the UN Voluntary Guidelines) or on their cultural heritage. These processes assess and address impacts of the Company's activities and those of their business relationships and any related actions of the government.

**Score 1**

Where operations or proposed operations may impact on indigenous peoples, the Company describes its process to identify and recognise affected or potentially affected indigenous peoples **AND** it describes how it engages directly with indigenous community(ies) in carrying out the assessment.

**Score 2**

The Company also indicates it is committed to free prior and informed consent (FPIC) **AND** provides the most recent example where it has obtained free prior and informed consent (FPIC) or where it decided not to pursue the land or resources impacting on indigenous peoples.

**Note:** CHRB will accept the ICMM statement on indigenous peoples as a commitment to FPIC for ICMM members (but still requires the example to award a score 2).

**D.3.6 Land rights (in own extractive operations, which includes JVs)**

**Sources:** UN Voluntary Guidelines; HRIB, 5.2; IFC PS, 5; Interlaken Group 2015; USAID 2015

When acquiring, leasing or making other arrangements to use (or restrict the use of) land, the Company recognises legitimate tenure rights with particular attention to vulnerable tenure rights holders.

**Score 1**

For any new or on-going land resettlements, the Company describes how it identifies legitimate tenure rights holders, including through engagement with the affected or potentially affected communities in the process, with particular attention to vulnerable tenure rights holders.

If the Company has not engaged in any land transactions in the past two years, it describes its approach to identifying legitimate tenure rights holders generally.

**Score 2**

For any new or on-going land resettlements, the Company also describes how it plans to or provides financial compensation or other compensation alternatives, including its valuation methods and how legitimate tenure rights holders were involved in the determining the valuation **OR**, if a state has been involved in the transaction, the Company follows IFC Performance Standard 5 on Land Acquisition and Involuntary Resettlement and describes the steps it has taken to meet the standards with respect to legitimate tenure rights holders.

If the Company has not engaged in any land transactions in the past two years, it describes its approach in relation to all 3 elements above.

**D.3.7 Security (in own extractive operations, which includes JVs)**

**Sources:** ICCPR, Art. 6 and 9; VPSHR; ICOC; HRIB, 6; IFC PS, 4

The Company maintains the safety and security of operations within an operating framework that ensures respect for human rights and international humanitarian law, and acts in a manner consistent with applicable international standards, particularly with regard to the use of force.

**Score 1**

The company describes how it implements its security approach (including implementing its commitment to the Voluntary Principles on Security and Human Rights or the International Code of Conduct for Private Security Providers) and provides an example of how it ensures respect for human rights (including the human rights of people in local communities) in the course of maintaining the security of company-managed operations, including when working with contracted private or public security providers, if applicable. **AND** the Company describes how it ensures its business partners, including joint ventures, implement an equivalent approach to security management that ensures respect for human rights.

**Score 2**

The Company provides evidence that its security and human rights assessments include inputs from the local community, including about their security concerns **AND** provides an example of working with community members to improve security or prevent or address tensions related to its operations.

**D.3.8 Water and sanitation (in own extractive operations, which includes JVs)**

**Sources:** ICESCR, Art. 11 and 12; SDG, 6; HRIB, 5.1 and 5.4.3; UN GC CEO Water Mandate, UN GA Res 64/292

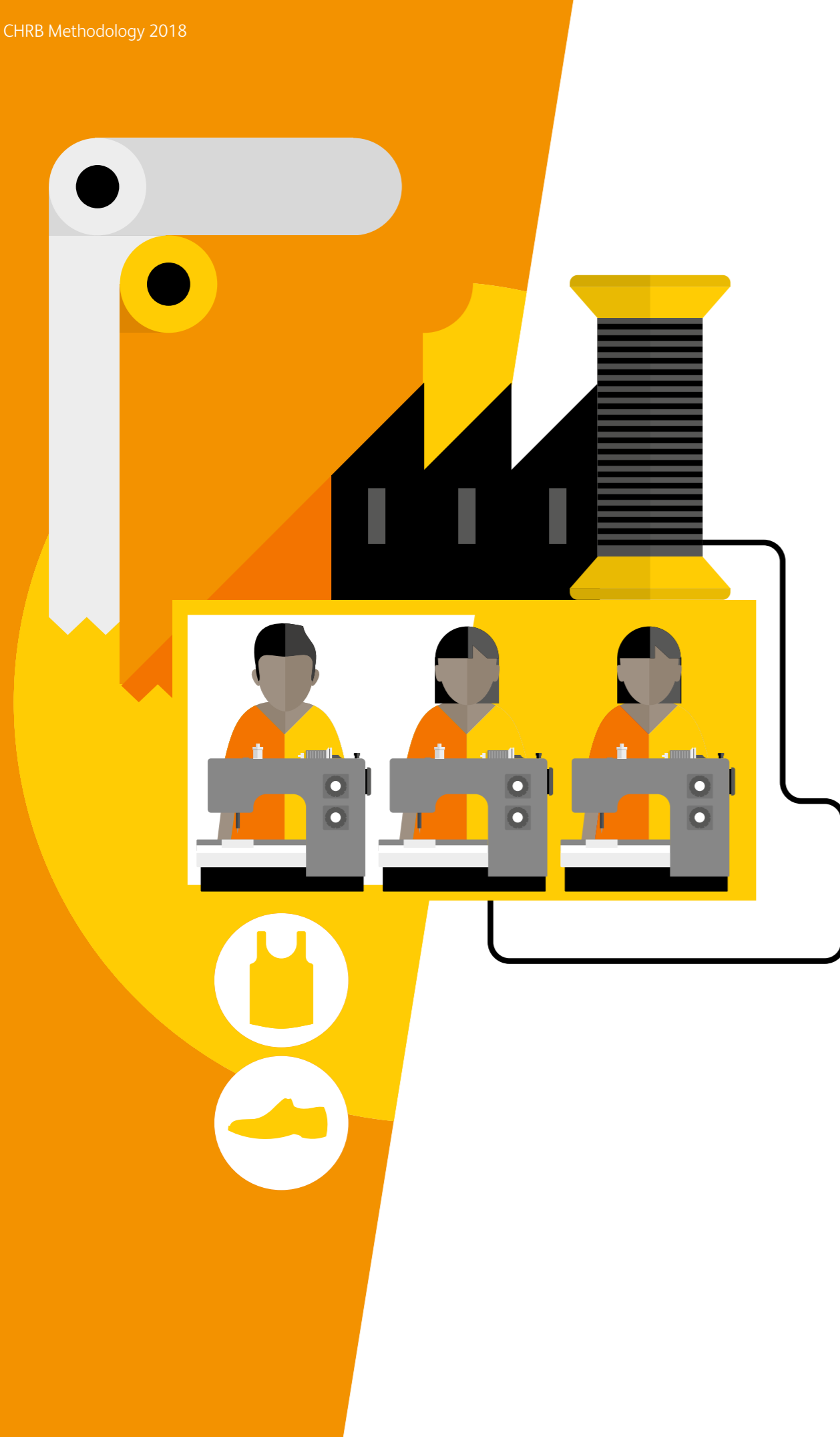
The Company does not negatively affect access to safe water, in line with the UN Sustainable Development Goals and the UN Global Compact's CEO Water Mandate.

**Score 1**

The Company describes how it implements preventive and corrective action plans for identified specific risks to the right to water and sanitation in its own operations.

**Score 2**

The Company has also set specific targets on water stewardship that take into consideration water use by local communities and other users in the vicinity of its operations **AND** reports on its progress in meeting targets, including an analysis of trends in progress made.



## E Performance: Responses to Serious Allegations



This Measurement Theme focuses on responses to serious allegations of negative impacts a Company may be alleged or reported to be responsible for by an external source.

While previous Measurement Themes have focused on the specific policies, systems, processes, and practices the Company puts in place to proactively avoid adverse impacts, indicators in the Responses to Serious Allegations Measurement Theme seek to assess a Company's response to an allegation that an impact has occurred. The Response to Serious Allegations Measurement Theme does not seek to assess the allegation itself.

**Theme E is split into three indicators with weightings as follows:**

- E.1** The Company has responded publicly to the allegation (5%)
- E.2** The Company has appropriate policies in place (5%)
- E.3** The Company has taken appropriate action (10%)

## E Performance: Responses to Serious Allegations (20%)

### Which allegations will be included?

Recognising the need for companies to focus their resources on responding to severe and substantiated allegations, the following criteria will be applied to assess whether an allegation will be assessed under this Measurement Theme.

#### Severe impacts:

This Measurement Theme will cover allegations of severe human rights impacts. The commentary to UN Guiding Principle 14 states that ‘severity of impacts will be judged by their scale, scope and irremediable character’. The Interpretive Guide to the UN Guiding Principles provides additional information about severity. Severe negative impacts are defined in the Guiding Principles as those impacts that would be greatest in terms of:

- Scale:** The gravity of the impact on the human right(s); and/or
- Scope:** The number of individuals that are or could be affected; and/or
- Remediability:** The ease with which those impacted could be restored to their prior enjoyment of the right(s).

#### Clear human rights link:

The types of alleged impacts covered will include but are not limited to the following (see Figure 17 on the next page):

- Child Labour
- Forced Labour
- Discrimination
- Freedom of Association and Collective Bargaining
- Working Hours
- Health and Safety
- Right to security of persons including freedom from torture, cruel inhumane or degrading treatment.
- Land rights including forced displacement
- Indigenous peoples rights
- Environmental damage leading to water, land or air harmful to human health or negative impacts on livelihoods.

#### Recent:

For the purpose of the 2018 assessment, allegations must have occurred between January 2015 and December 2017.

Allegations of impacts that have taken place before 2015 may be included if renewed allegations arise in connection with the original allegation (for example, about a failure to provide an effective remedy).

#### External source:

The indicators in this Measurement Theme are based on allegations from external sources such as print media, NGOs, news sites, governmental agencies, commentaries and social media. Only sources covered by Vigeo Eiris, BHRRC and RepRisk will be considered and each source will be shared with the Companies assessed. Sources mainly include multilateral organisations, trade unions and relevant NGOs. Analysts working for BHRRC, RepRisk and Vigeo Eiris regularly monitor email listings and search global press and NGO websites for information relating to alleged breaches and the Dow Jones/ Reuters Factiva service is used to source news articles. The allegations will be reviewed by these organisations and any duplicate allegations across the databases will be removed. Note that these will not consider companies’ self-reported impacts, which are dealt with in indicators under the other CHRB Measurement Themes.

#### Level of detail provided on the allegation:

Allegations must have enough detail to link the Company to the allegation, i.e. to put the Company’s responsibility into question if the facts were established. Such details can include specifications about specific operations or locations and specific details about the alleged impacts. A Company, or a joint venture or consortium (where the Company has an equity stake of 5% or more), must be specifically named in an allegation to be included.

#### Practical thresholds:

Outlined in Figure 17 are the indicative thresholds for including allegations in this Measurement Theme, relevant international standards and some examples to highlight the kinds of allegations that could qualify in practice.

Figure 17: Examples of types of alleged impacts relevant to Measurement Theme E

Type of impact to which the allegation is related	Relevant International Conventions	Threshold for the type of allegations that could be included	Examples of the type of allegations that could be included
<b>Forced Labour</b>	ILO Conventions 29 and 105 - prohibiting the use of forced labour, indentured labour, slave labour and prison labour	<b>Allegations that involve:</b> <ul style="list-style-type: none"> <li>• coercion</li> <li>• bonded labour</li> <li>• workers not being paid their wages in the context of overall poor working conditions</li> </ul>	Sourcing from suppliers not paying their employees, or sourcing from suppliers employing young girls and women in a form of bonded labour.
<b>Child Labour</b>	ILO conventions 138 and 182 - prohibiting the employment of children below 15 years, and below 18 years in most hazardous work	<b>Allegations that involve:</b> <ul style="list-style-type: none"> <li>• hazardous work under the age of 18</li> <li>• child labour under the age of 15 (or age as per national law, whichever is higher)</li> <li>• children working excessive hours or that result in the death of a child</li> <li>• child exploitation, including sexual exploitation</li> </ul>	Allegations that over 60% workers at supplier factories/ contractors’ workers interviewed were between 15 and 18 (the hazardous nature of the work is not appropriate for workers below the age of 18 according to the ILO).
<b>Discrimination</b>	ILO conventions 100 and 111 - prohibiting discrimination at work	<b>Allegations that involve:</b> <ul style="list-style-type: none"> <li>• repeated degrading discriminatory treatment (physical abuse)</li> <li>• violence against those affected or serious, substantial threats of violence such as death threats</li> <li>• forced pregnancy testing or discrimination against pregnant women</li> </ul>	Allegations of pregnancy testing on women prior to hiring them, or of sexual assaults at supplier factories.

Type of impact to which the allegation is related	Relevant International Conventions	Threshold for the type of allegations that could be included	Examples of the type of allegations that could be included
<b>Working Hours</b>	ILO Conventions 1, 14 and 106 - Hours of Work (Industry), Weekly Rest (Industry) and Weekly Rest (Commerce and Offices)	<b>Allegations that involve:</b> <ul style="list-style-type: none"> <li>forced overtime (the allegations must explicitly detail the forced overtime) OR overtime that result in the death of a worker</li> <li>excessive overtime (employees or workers in the supply chain working more than 60 hours a week on an ongoing basis)</li> </ul>	Allegations that average working hours per month exceed 300 hours at factories where workers' employment depends on signing a 'voluntary application of overtime work'.
<b>Freedom of Association and Collective Bargaining</b>	ILO conventions 87 and 98 - Freedom of association / Collective bargaining	<b>Allegations that involve:</b> <ul style="list-style-type: none"> <li>active and systematic opposition to employees or other workers from forming or joining unions, or threatens those who do join, or dismisses workers who have joined</li> <li>interfering in the union's activities or administration</li> <li>repeated refusal to recognise a union over a period of time (two years) in one location or allegations that it has refused to recognise a union in multiple locations</li> </ul>	Allegations that employees have been dismissed for being part of a union or being forced to leave their unions.
<b>Health and Safety</b>	ILO conventions relating to this issue include: Occupational Safety and Health Convention 155, Prevention of Major Industrial Accidents Convention 174 and the Safety and Health in Mines Convention 176	<b>Allegations that involve:</b> <ul style="list-style-type: none"> <li>accidents involving 5 or more deaths or serious injuries of employees or contractors or other persons outside the workforce where there are allegations that the Company failed to apply health and safety principles</li> <li>the Company's supply chain, where 10 or more deaths or serious injuries of the suppliers' employees or contractors or other persons outside the workforce where there are allegations that the supplier failed to apply health and safety principles</li> <li>major accidents that do not result in this level of deaths or serious injuries if on the basis of the information available it seems likely that such deaths or injuries were only avoided by chance (e.g. an explosion occurring on a Sunday when no employees are on site)</li> </ul>	A tunnel collapse in a mine and killing over 28 workers or explosion at an oil pipeline killing 62 people and injuring 136 people.
<b>Right to security of persons including freedom from torture, cruel inhumane or degrading treatment</b>	UN Code of Conduct for Law Enforcement Officials (1979)	<b>Allegations that involve:</b> <ul style="list-style-type: none"> <li>violations by security forces linked to the Company or company personnel that have resulted in at least one fatality or torture</li> </ul>	Allegations that security guards at a mine site shot and killed artisanal miners or protesters against the mine.

Type of impact to which the allegation is related	Relevant International Conventions	Threshold for the type of allegations that could be included	Examples of the type of allegations that could be included
	UN Basic Principles on the Use of Force & Firearms by Law Enforcement Officials (1990)  Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (1984)  Geneva Convention relative to the Treatment of Prisoners of War (1949)	<ul style="list-style-type: none"> <li>death or death threats allegedly linked to Company made against human rights defenders</li> <li>death or death threats allegedly linked to the Company made against leaders protesting against a Company project</li> <li>intentional killings</li> </ul>	
<b>Land rights</b>	Land rights specifically related to indigenous peoples:  ILO Indigenous and Tribal Peoples Convention, 1989 (No. 169)  UN Declaration on the Rights of Indigenous Peoples, 2007	<b>Allegations that involve:</b> <ul style="list-style-type: none"> <li>forced evictions of local communities to clear land for the Company's use</li> <li>companies using indigenous lands without indigenous peoples' free, prior and informed consent</li> </ul>	Allegations that land was confiscated and local communities were forcibly removed from their lands.
<b>Right to livelihood and / or right to health</b>	No specific standard is used in this impact	<b>Allegations that involve:</b> <ul style="list-style-type: none"> <li>environmental damage linked to Company with clear links to health or other human rights impacts</li> </ul>	On-going allegations related to gas flaring and/or oil spills that have reportedly caused serious damage to the environment, human health and livelihoods.

**Note:** Figure 17 is not an exhaustive list and will evolve as allegations are reviewed. Human rights issues key to other industries (ie: privacy rights for ICT firms) will be added as these industries are included in future iterations of the Benchmark.

## Scoring

CHRB has recognised that the Pilot Methodology rule of awarding an automatic 20 points to companies where no serious allegations that met the CHRB threshold were identified did not account for the different socio-political contexts in which companies operate and the impact this can have on the number of allegations made against them. For example, companies that operate in countries where freedom of speech is limited and civil society less active are less likely to be called out for alleged human rights impacts than public-facing companies that operate in contexts where making human rights allegations is more common and safer.

For this reason, companies against which no serious allegations meeting the CHRB threshold are identified will no longer receive 20 points automatically.

The scoring will operate according to the following rules:

- Companies against which no serious allegations meeting the CHRB thresholds are identified will receive a score that is the average of their scores in other measurement themes.
- Where allegations are found that meet the threshold each allegation is scored across indicators E.1, E.2 and E.3, with a max of two points for each indicator. E.3 is double weighted. Therefore, the max score per allegation is 8 points. Where there are multiple allegations companies will be given an average score for all the allegations investigated.

## Actual versus potential impacts

This Measurement Theme covers allegations of actual impacts; allegations regarding potential impacts that have a likelihood of occurring in the future will not be addressed in this Measurement Theme, but in other Measurement Themes of the Benchmark. Therefore, in the context of this Measurement Theme, 'alleged' refers to impacts that the company may or may not have acknowledged (i.e. denied that it occurred, or that it has caused or contributed to the impact).

## Indicators for assessing a company's response

### E.1 The Company has responded publicly to the allegation

The Company has publicly responded to the allegation and provided further details.

#### Score 1

The Company has responded publicly to the allegation.

**Note:** This may be a response the Company has made public through a statement in a publicly accessible document on its website, in the press, through BHRRC, or through the CHRB Disclosure Platform.

#### Score 2

The Company has responded publicly and in detail to each aspect of the allegation.

**Note:** In case of on-going judicial process or if disclosing full details could have adverse impact on affected people, such details are not required to be disclosed publicly and will not affect obtaining a Score 2.

### E.2 The Company has appropriate policies in place

The Company has policies in place related to the allegation to prevent the type of alleged impact from re-occurring.

#### Score 1

The Company has a publicly available statement of policy committing it to respecting the general human rights principle in question relevant to the impacts covered by the allegation **AND** the commitment is applicable to business relationships which may have contributed to or been linked to the alleged impact.

#### Score 2

The Company also has a policy that refers to the specific type of human rights issue in question.

**Note:** The policy can be part of a broader human rights policy as long as it provides details on the specific human rights issue in question.

### E.3 The Company has taken appropriate action

The Company has taken appropriate action to address the alleged impacts.

#### Score 1

The company engages in a dialogue with the stakeholders reportedly affected in the allegation(s) (or if the Company is alleged to be directly linked, it encourages its business relationship to do so) **AND** the Company takes appropriate action depending on its 'level of involvement' (whether causing, contributing or directly linked - see 'key concepts' below) to address the identified impacts, including through providing remedy(ies) to the affected people or demonstrates an improvement in related management systems to prevent such impacts in the future.

If the company denies the allegation(s), it still engages in a dialogue with the stakeholders reportedly affected in the allegation(s) (or if the Company is alleged to be directly linked, it encourages its business relationship to do so) **AND** it provides evidence of having reviewed its management systems to prevent such impacts from occurring in the future.

#### Score 2

The Company also provides evidence that it provides remedy(ies) that are satisfactory to the victims **AND** provides evidence of having improved its management systems to prevent such impacts from occurring in future **AND** engages in dialogue.

If the company denies the allegation(s), it provides evidence of having reviewed its management systems to prevent such impacts from occurring in the future and has implemented any recommended improvements, or describes how it ensures the implementation of the relevant management systems.





# F Transparency



CHRB has recognised that the Pilot Methodology approach to assessing transparency was overly burdensome and that the utility of the stand-alone section was not fully understood by many of the stakeholders interested in the Methodology. Theme F has been considerably revised to achieve the following aims:

- Continue to reward companies that demonstrate a willingness to disclose information (F.1)
- Continue to give credit to companies that use existing good practice reporting frameworks (F.2)
- Give credit to companies that meet criteria in specific indicators that represent high quality of disclosures (F.3)

**Theme F is split into three indicators as follows:**

- F.1** Company willingness to publish information (4 %)
- F.2** Recognised Reporting Initiatives (2 %)
- F.3** Key, high-quality disclosure (4 %)
  - F.3.a** Specificity and use of concrete examples
  - F.3.b** Discussing challenges openly
  - F.3.c** Demonstrating a forward focus

## F Company disclosures (20%)

F.1 assesses the company’s willingness to publish information and gives credit to companies that disclose information regardless of whether that information meets all the CHRB requirements to achieve a point score.

F.2 assesses whether companies report against existing internationally recognised good-practice reporting frameworks and gives credit where companies report against either the UNGP Reporting Framework (UNGPRF), the Global Reporting Initiative (GRI) or the Sustainability Accounting Standards Board (SASB).

F.3 looks at and rewards high-quality disclosures. CHRB has selected several key indicators within the Methodology that show companies are willing to be transparent in certain areas that indicate high quality reporting on human rights performance. F.3 draws on the Shift Project’s publication Human Rights Reporting: Are Companies Telling Investors What They Need to Know? to identify criteria for the three F.3 sub-indicators.

### F.1 Company willingness to publish information

By introducing half marks (0.5, 1.5) into various points of the scoring criteria, CHRB will be able to identify where companies are not meeting all the requirements to reach a score of 1, but are disclosing relevant information on a topic. In the case of a half-mark, a company is demonstrating a level of transparency, but is not necessarily reaching the required level of performance on that human rights topic to score a 1 on CHRB’s methodology.

F.1 looks at all of the company disclosures in Themes A-E and identifies where there is sufficient disclosure to warrant a score of a half-mark and above. The score for F.1 is based on the proportion of indicators in Themes A-E which score 0.5 and above. There are 4 points available for F.1 representing 4% of the total CHRB score.

E.g. A company is assessed on a total of 60 indicators across themes A-E. The Company scores a zero in 12 indicators (all other scores are ½, 1, 1 ½ or 2). In other words, it is disclosing on 48 out of 60 indicators, showing a relatively high level of transparency. As Indicator Scoring more than 0 = 48 and Total Indicators scored = 60. Therefore F.1 score =  $4 \times (48/60) = 3.2\%$  out of a maximum of 4%

### F.2 Recognised Reporting Initiatives

The CHRB Methodology rewards companies that are reporting against existing, internationally recognised good-practice reporting frameworks: Where a company is reporting against either the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB) or the UN Guiding Principle Reporting Framework (UNGPRF), they will achieve an automatic score of 2 points within the Transparency Theme, representing 2% of the total CHRB score.

In order to identify whether a company reports against one or more of these frameworks, the CHRB will look for a clear statement that the company does so on its website or in relevant report(s).

### F.3 Key, high-quality disclosure

Whereas F.1 looks at total overall disclosure to demonstrate transparency, F.3 looks at ‘high-quality’ disclosures and CHRB has selected several key indicators within the Methodology that show companies are willing to be transparent in certain areas that indicate high quality reporting on human rights performance.

In order to assess the quality of reporting, the CHRB Methodology draws from the Shift Project’s publication ‘Human Rights Reporting: Are Companies Telling Investors What They Need to Know?’ according to which good human rights reporting:

- Is specific and supported by concrete examples
- Discusses challenges openly
- Demonstrates a forward focus

Therefore, CHRB has selected 10 indicators which indicate specificity of the information disclosed and use of concrete examples (F.3.a), an openness to discussing challenges (F.3.b) or a forward focus (F.3.c) - note that some may cut across several of these areas. These 10 indicators are listed below and include at least one indicator in each Theme (A-E).

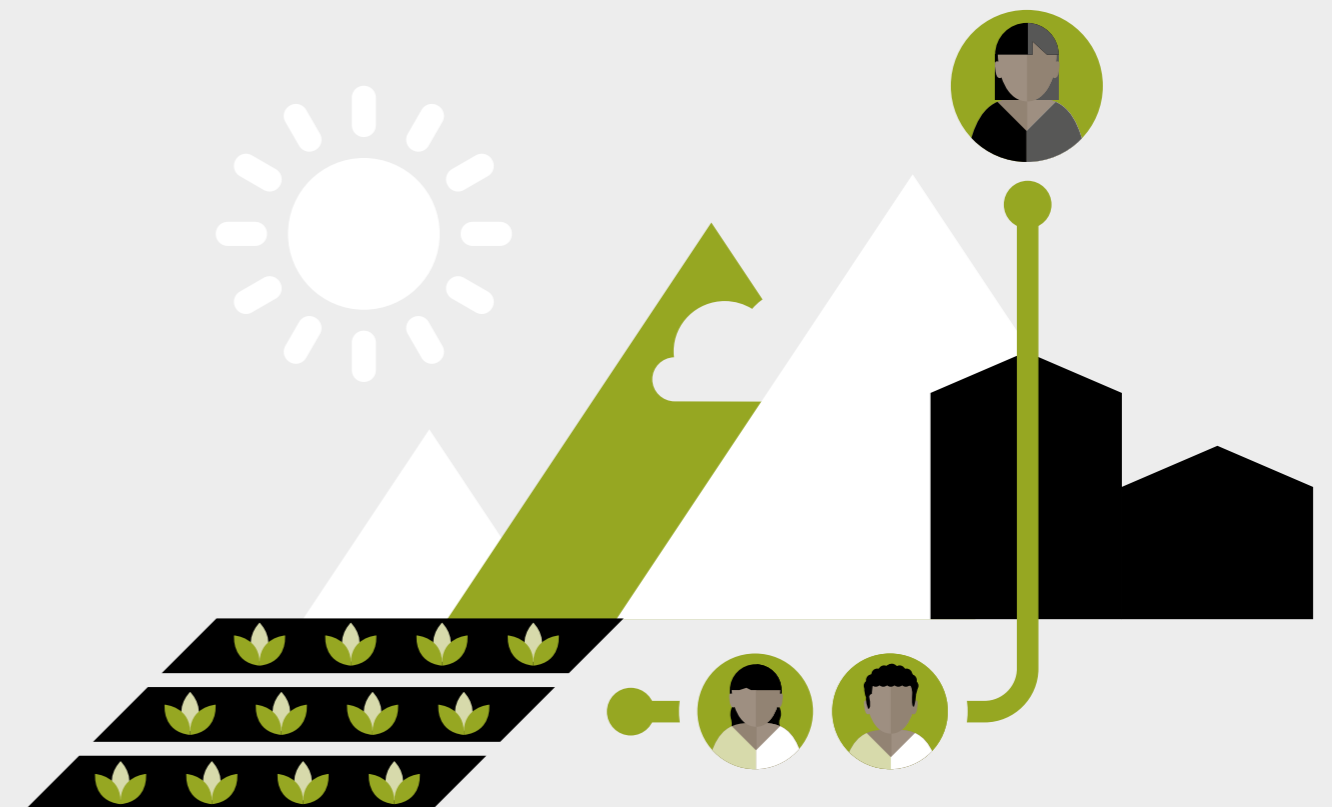
Points in section F.3 will be awarded to companies as described in F.3.a, F.3.b and F.3.c in the table on the next page’. Each ‘high performance’ indicator that is met results in a score of 1. The sum of the relevant indicators, divided by the total number, is used to assign a proportion of the maximum 4%.

E.g. An Apparel company is assessed on 10 ‘high-performance’ indicators. The company meets the criteria for 5 of those indicators, giving a score of 5 out of 10. The max score for F.3 is 4%, so the Company achieves 2% in this section. This is shown in more detail in an example table on the following page.

Indicator F.3 scoring requirements	
<b>F.3.a Specificity and use of concrete examples</b>	<p><b>Specificity and use of concrete examples</b></p> <p><b>The Company will receive 1 point (with a total maximum of 4 points for this subsection) for each of the following:</b></p> <ul style="list-style-type: none"> <li>- Achieving a Score of 2 in A.2.2 Board Discussions (this means that the Company is disclosing examples of specific human rights issues that are discussed and/or examples of trends in type of human rights issues discussed at board level).</li> <li>- Achieving a Score of 2 in B.1.6 Monitoring and Corrective Actions (this means that the Company is providing specific examples of corrective action processes in practice).</li> <li>- Achieving a Score of 2 in C.1 Grievance channels/mechanisms to receive complaints from workers (this means that the Company is disclosing specific figures for human-rights related grievances).</li> <li>- Achieving a Score of 2 in C.3 Users are involved in the design and performance of the grievance mechanism(s) (this means that the Company is disclosing examples where potential or actual users are involved in the design and performance review of specific mechanisms/processes).</li> </ul>
<b>F.3.b Discussing challenges openly</b>	<p><b>Discussing challenges openly</b></p> <p><b>The Company will receive 1 point (with a total maximum of 2 points for this subsection) for each of the following:</b></p> <ul style="list-style-type: none"> <li>- Achieving a Score of 2 in B.2.4 Tracking: Monitoring and Evaluating the effectiveness of actions to respond to human rights risks and impacts (this means that the Company is providing examples of lessons learned while tracking effectiveness of its actions regarding a salient human rights issues, which is an indication of challenges faced by the company).</li> <li>- Achieving a Score of 2 in C.7 Remediating adverse impacts and incorporating lessons learned (this means that the Company provides an evaluation of the effectiveness of its grievance channel(s)/mechanism(s)).</li> </ul>
<b>F.3.c Demonstrating a forward focus</b>	<p><b>Demonstrating a forward focus</b></p> <p><b>The Company will receive 1 point (with a total maximum of 4 points for this subsection) for each of the following:</b></p> <ul style="list-style-type: none"> <li>- Achieving a Score of 2 in A.2.3 Incentives and Performance Management (this means that the Company is disclosing criteria for Board level remuneration that is linked to aspects of the company’s human rights performance, implying targets and planning)</li> <li>- Achieving a Score of 2 in B.1.2 – Incentives and Performance Management (this means that the Company is disclosing criteria for senior manager remuneration that is linked to aspects of the company’s human rights performance, implying targets and planning)</li> <li>- Achieving a Score of 1 in D.1.1a Living Wage (AG) / D.2.1a Living Wage (AP) / D.3.1 Living Wage (EX) (this means that the Company is disclosing specific targets for paying workers a living wage).</li> <li>- Achieving a Score of 2 in D.1.7a Health and Safety (AG) / D.2.7.a Health and Safety (AP) / D.3.4 Health and Safety (EX) (this means that the Company is disclosing that it has set targets related to rates of injury, lost days and fatalities and whether it has met those targets / why not).</li> </ul>

The table below demonstrates how the scoring will work for section F.3 using a hypothetical example. For more detail on scoring rules, see Annex 2.

F.3 Example Table				
F.3 Indicator	Threshold to achieve points in F.3	Example Company Score in that Indicator	Company meets threshold to score under F.3?	Points awarded in F.3
A.2.2	2	2	Yes	1
B.1.6	2	1.5	No	0
C.1	2	1	No	0
C.3	2	2	Yes	1
B.2.4	2	2	Yes	1
E.3	1	2	Yes	1
A.2.3	2	0.5	No	0
B.1.2	2	1	No	0
D.1.1a	1	2	Yes	1
D.1.7a	2	1	No	0
<b>Total</b>				<b>5</b>
<b>Max</b>				<b>10 (= 4%)</b>
<b>F.3 Score</b>				<b>5/10 = 50%</b> <b>50% * 4 = 2%</b>





# Annexes

# Annex 1 Index of Indicators

## A. Governance and Policy Commitments

### A.1 Policy commitments

- A.1.1 Commitment to respect human rights
- A.1.2 Commitment to respect the human rights of workers
- A.1.3 Commitment to respect human rights particularly relevant to the industry
  - A.1.3a Land and natural resources - Agricultural products industry
  - A.1.3b People's rights - Agricultural products industry
  - A.1.3 Apparel industry
  - A.1.3 Extractives industry
- A.1.4 Commitment to engage with stakeholders
- A.1.5 Commitment to remedy
- A.1.6 Commitment to respect the rights of human rights defenders

### A.2 Board level accountability

- A.2.1 Commitment from the top
- A.2.2 Board discussions
- A.2.3 Incentives and performance management

## B. Embedding Respect and Human Rights Due Diligence

### B.1 Embedding respect for human rights in company culture and management systems

- B.1.1 Responsibility and resources for day-to-day human rights functions
- B.1.2 Incentives and performance management
- B.1.3 Integration with enterprise risk management
- B.1.4 Communication/dissemination of policy commitment(s)
  - B.1.4.a Communication/dissemination of policy commitment(s) within Company's own operations
  - B.1.4.b Communication/dissemination of policy commitment(s) to business relationships
- B.1.5 Training on human rights
- B.1.6 Monitoring and corrective actions
- B.1.7 Engaging business relationships
- B.1.8 Approach to engagement with potentially affected stakeholders

### B.2 Human rights due diligence

- B.2.1 **Identifying:** Processes and triggers for identifying human rights risks and impacts
- B.2.2 **Assessing:** Assessment of risks and impacts identified (salient risks and key industry risks)
- B.2.3 **Integrating and Acting:** Integrating assessment findings internally and taking appropriate action
- B.2.4 **Tracking:** Monitoring and evaluating the effectiveness of actions to respond to human rights risks and impacts
- B.2.5 **Communicating:** Accounting for how human rights impacts are addressed

## C. Remedies and Grievance Mechanisms

### C.1 Grievance channels/mechanisms to receive complaints or concerns from workers

### C.2 Grievance channels/mechanisms to receive complaints or concerns from external individuals and communities

### C.3 Use of the design and performance of the channel(s)/mechanism(s)

### C.4 Procedures related to the mechanism(s)/channel(s) are publicly available and explained

### C.5 Commitment to non-retaliation over concerns/complaints made

### C.6 Company involvement with State-based judicial and non-judicial grievance mechanisms

### C.7 Remedying adverse impacts and incorporating lessons learned

## D. Performance: Company Human Rights Practices

### D.1 Agricultural Products

- D.1.1 Living wage
  - D.1.1.a Living wage (in own agricultural operations)
  - D.1.1.b Living wage (in the supply chain)
- D.1.2 Aligning purchasing decisions with human rights
- D.1.3 Mapping and disclosing the supply chain
- D.1.4 Child labour
  - D.1.4.a Age verification and corrective actions (in own agricultural operations)
  - D.1.4.b Age verification and corrective actions (in the supply chain)
- D.1.5 Forced labour
  - D.1.5.a Debt bondage and other unacceptable financial costs (in own agricultural operations)
  - D.1.5.b Debt bondage and other unacceptable financial costs (in the supply chain)
  - D.1.5.c Restrictions on workers (in own agricultural operations)
  - D.1.5.d Restrictions on workers (in the supply chain)
- D.1.6 Freedom of association and collective bargaining
  - D.1.6.a Freedom of association and collective bargaining (in own agricultural operations)
  - D.1.6.b Freedom of association and collective bargaining (in the supply chain)
- D.1.7 Health and safety
  - D.1.7.a Fatalities, lost days, injury rates (in own agricultural operations)
  - D.1.7.b Fatalities, lost days, injury rates (in the supply chain)
- D.1.8 Land rights
  - D.1.8.a Land acquisition (in own agricultural operations)
  - D.1.8.b Land acquisition (in the supply chain)
- D.1.9 Water and sanitation
  - D.1.9.a Water and sanitation (in own agricultural operations)
  - D.1.9.b Water and sanitation (in the supply chain)
- D.1.10 Women's rights
  - D.1.10.a Women's rights (in own agricultural operations)
  - D.1.10.b Women's rights (in the supply chain)

### D.2 Apparel

- D.2.1 Living wage
  - D.2.1.a Living wage (in own production or manufacturing operations)
  - D.2.1.b Living wage (in the supply chain)
- D.2.2 Aligning purchasing decisions with human rights
- D.2.3 Mapping and disclosing the supply chain
- D.2.4 Child labour
  - D.2.4.a Age verification and corrective actions (in own production or manufacturing operations)
  - D.2.4.b Age verification and corrective actions (in the supply chain)
- D.2.5 Forced labour
  - D.2.5.a Debt bondage and other unacceptable financial costs (in own production or manufacturing operations)
  - D.2.5.b Debt bondage and other unacceptable financial costs (in the supply chain)
  - D.2.5.c Restrictions on workers (in own production or manufacturing operations)
  - D.2.5.d Restrictions on workers (in the supply chain)



- D.2.6 Freedom of association and collective bargaining
  - D.2.6.a Freedom of association and collective bargaining (in own production or manufacturing operations)
  - D.2.6.b Freedom of association and collective bargaining (in the supply chain)
- D.2.7 Health and safety
  - D.2.7.a Fatalities, lost days, injury rates (in own production or manufacturing operations)
  - D.2.7.b Fatalities, lost days, injury rates (in the supply chain)
- D.2.8 Women's rights
  - D.2.8.a Women's rights (in own production or manufacturing operations)
  - D.2.8.b Women's rights (in the supply chain)
- D.2.9 Working hours
  - D.2.9.a Working hours (in own production or manufacturing operations)
  - D.2.9.b Working hours (in the supply chain)

**D.3 Extractives**

- D.3.1 Living wage (in own extractive operations, which includes JVs)
- D.3.2 Transparency and accountability (in own extractive operations, which includes JVs)
- D.3.3 Freedom of association and collective bargaining (in own extractive operations, which includes JVs)
- D.3.4 Health and safety: Fatalities, lost days, injury rates (in own extractive operations, which includes JVs)
- D.3.5 Indigenous peoples rights and free prior and informed consent (FPIC) (in own extractive operations, which includes JVs)
- D.3.6 Land rights (in own extractive operations, which includes JVs)
- D.3.7 Security (in own extractive operations, which includes JVs)
- D.3.8 Water and sanitation (in own extractive operations, which includes JVs)

**E. Embedding Respect And Human Rights Due Diligence**

**E.1 The Company has responded publicly to the allegation**

**E.2 The Company has appropriate policies in place**

**E.3 The Company has taken appropriate action**

**F. Transparency**

**F.1 Company willingness to publish information**

**F.2 Recognised Reporting Initiatives**

**F.3 Key, high-quality disclosure**

- F.3.a Specificity and use of concrete examples
- F.3.b Discussing challenges openly
- F.3.c. Demonstrating a forward focus

**Annex 2 Further Guidance on the CHRB Scoring Rules**

The tables below provide guidance on the CHRB scoring rules.

For every indicator, there is information on the possible scores available for that indicator and on the relative weight of that indicator within its measurement theme.

Half points are available in cases of multi-criteria indicators; where the company is asked to fulfil more than one requirement to get a full score of 1 or 2. Where this is the case, the indicator description will include an 'AND' in capital letters to separate those requirements. They must be distinguished from a lower case 'and' which merely introduce an additional idea within the same requirement (and do not therefore create a possibility to score a half-point). Where there are more than two requirements, the company can score half a point for any of those requirements but will need to fulfil all of them to obtain a full point.

Double-weighted indicators are highlighted in the weighting column.

For every measurement theme, there is information on the way point scores and percentage scores are calculated, and on the relative weight of that measurement theme in the total score.

A. Governance and Policy Commitments						Maximum percentage points in Theme: 10%		
Indicator	Possible Scores					Weighting	Points Score in Theme	% Score in Theme
	0	0.5	1	1.5	2			
A.1.1 Commitment to respect human rights	Yes	No	Yes	No	Yes	Double	There are 21 points available in this Theme. The company's score is calculated as follows:  Score for single weighted indicators + (Score for double weighted indicators * 2) + (Score for half weighted indicator * 0.5)  NB: There are three A.1.3 indicators, one for each sector. It is split into two for the Agricultural Products companies.  **The weighting for indicator A.1.6 is increased from half to full weight to reflect the importance of this topic	The percentage score is calculated as follows = (number of points / 21) * 10
A.1.2 Commitment to respect the human rights of workers	Yes	Yes	Yes	Yes	Yes	Single		
A.1.3.a Commitment to respect human rights particularly relevant to the industry - land and natural resources (AG)	Yes	Yes	Yes	Yes	Yes	Single		
A.1.3.b Commitment to respect human rights particularly relevant to the industry - people's rights (AG)	Yes	Yes	Yes	Yes	Yes	Single		
A.1.3 Commitment to respect human rights particularly relevant to the industry (AP)	Yes	Yes	Yes	Yes	Yes	Double		
A.1.3 Commitment to respect human rights particularly relevant to the industry (EX)	Yes	Yes	Yes	Yes	Yes	Double		
A.1.4 Commitment to engage with stakeholders	Yes	No	Yes	No	Yes	Single		
A.1.5 Commitment to remedy	Yes	No	Yes	Yes	Yes	Single		
A.1.6 Commitment to respect the rights of human rights defenders	Yes	Yes	Yes	Yes	Yes	Single**		

A. Governance and Policy Commitments						Maximum percentage points in Theme: 10%		
Indicator	Possible Scores					Weighting	Points Score in Theme	% Score in Theme
	0	0.5	1	1.5	2			
A.2.1 A.2.1 Commitment from the top	Yes	No	Yes	No	Yes	Single		
A.2.2 Board discussions	Yes	Yes	Yes	Yes	Yes	Single		
A.2.3 Incentives and performance management	Yes	Yes	Yes	Yes	Yes	Single		

B. Embedding respect and Human Rights Due Diligence						Maximum percentage points in Theme: 25%		
Indicator	Possible Scores					Weighting	Points Score in Theme	% Score in Theme
	0	0.5	1	1.5	2			
B.1.1 Responsibility and resources for day-to-day human rights functions	Yes	No	Yes	Yes	Yes	Single	There are 32 points available in this Theme. The company's score is calculated as follows:  = Score for single weighting indicators + (Score for double weighted indicators * 2)	The percentage score is calculated as follows: = (number of points / 32) * 25
B.1.2 Incentives and performance management	Yes	Yes	Yes	No	Yes	Single		
B.1.3.a Integration with enterprise risk management	Yes	No	Yes	No	Yes	Single		
B.1.4.a Communication/ dissemination of policy commitment(s) within Company's own operations	Yes	No	Yes	Yes	Yes	Single		
B.1.4.b Communication/ dissemination of policy commitment(s) to business relationships	Yes	Yes	Yes	Yes	Yes	Single		
B.1.5 Training on Human Rights	Yes	Yes	Yes	No	Yes	Single		
B.1.6 Monitoring and corrective actions	Yes	Yes	Yes	Yes	Yes	Single		
B.1.7 Engaging business relationships	Yes	Yes	Yes	Yes	Yes	Double		
B.1.8 Approach to engagement with potentially affected stakeholders	Yes	Yes	Yes	No	Yes	Double		
B.2.1 Identifying: Processes and triggers for identifying	Yes	Yes	Yes	Yes	Yes	Single		
B.2.2 Assessing: Assessment of risks and impacts identified (salient risks and key industry risks)	Yes	No	Yes	No	Yes	Double		

B. Embedding respect and Human Rights Due Diligence						Maximum percentage points in Theme: 25%		
Indicator	Possible Scores					Weighting	Points Score in Theme	% Score in Theme
	0	0.5	1	1.5	2			
B.2.3 Integrating and Acting: Integrating assessment findings internally and taking appropriate action	Yes	Yes	Yes	No	Yes	Single		
B.2.4 Tracking: Monitoring and evaluating the effectiveness of actions to respond to human rights risks and impacts	Yes	No	Yes	No	Yes	Single		
B.2.5 Communicating: Accounting for how human rights impacts are addressed	Yes	Yes	Yes	Yes	Yes	Single		

C. Remedies and Grievance Mechanisms						Maximum percentage points in Theme: 15%		
Indicator	Possible Scores					Weighting	Points Score in Theme	% Score in Theme
	0	0.5	1	1.5	2			
C.1 Grievance channels/ mechanisms to receive complaints or concerns from workers	Yes	No	Yes	Yes	Yes	Single	There are 18 points available in this Theme. The company's score is calculated as follows:  = Score for single weighting indicators + (Score for double weighted indicators * 2)	The percentage score is calculated as follows: = (number of points / 18) * 15
C.2 Grievance channels/ mechanisms to receive complaints or concerns from external individuals and communities	Yes	No	Yes	Yes	Yes	Single		
C.3 Users are involved in the design and performance of the channel(s)/ mechanism(s)	Yes	No	Yes	Yes	Yes	Double		
C.4 Procedures related to the mechanism(s)/ channel(s) are publicly available and explained	Yes	No	Yes	No	Yes	Single		
C.5 Commitment to non-retaliation over concerns/complaints made	Yes	Yes	Yes	Yes	Yes	Single		
C.6 Company involvement with State-based judicial and non-judicial grievance mechanisms	Yes	Yes	Yes	Yes	Yes	Single		
C.7 Remedying adverse impacts and incorporating lessons learned	Yes	No	Yes	Yes	Yes	Double		

D. Performance: Company Human Rights Practices (Agricultural Products only)						Maximum percentage points in Theme: 20%		
Indicator	Possible Scores					Weighting	Points Score in Theme	% Score in Theme
	0	0.5	1	1.5	2			
D.1.1 a Living wage (in own agricultural operations)	Yes	Yes	Yes	Yes	Yes	Half*	There are 20 points available in this Theme. The company's score is calculated as follows:  = Score for single weighting indicators + (Score for half weighted indicators * 0.5) + (Score for quarter weighted indicators * 0.25)  * Note: Some indicators are split into 2 (own operation and supply chain are assessed separately) or into 4 in the case of D.1.5 (different manifestations of forced labour are distinguished) and weighted accordingly (see column G). For companies assessed only on their own operations or only on their supply chain, the relevant indicators will be single-weighted. their supply chain, the relevant indicators will be single-weighted.	The percentage score is calculated as follows: = (number of points / 20) * 20
D.1.1.b Living wage (in the supply chain)	Yes	No	Yes	Yes	Yes	Half*		
D.1.2 Aligning purchasing decisions with human rights	Yes	No	Yes	No	Yes	Single		
D.1.3 Mapping and disclosing the supply chain	Yes	No	Yes	No	Yes	Single		
D.1.4.a Child labour: Age verification and corrective actions (in own agricultural operations)	Yes	Yes	Yes	No	Yes	Half*		
D.1.4.b Child labour: Age verification and corrective actions (in the supply chain)	Yes	No	Yes	Yes	Yes	Half*		
D.1.5.a Forced labour: Debt bondage and other unacceptable financial costs (in own agricultural operations)	Yes	Yes	Yes	No	Yes	Quarter*		
D.1.5.b Forced labour: Debt bondage and other unacceptable financial costs (in the supply chain)	Yes	No	Yes	Yes	Yes	Quarter*		
D.1.5.c Forced labour: Restrictions on workers (in own agricultural operations) costs (in the supply chain)	Yes	No	Yes	No	Yes	Quarter*		
D.1.5.d Forced labour: Restrictions on workers (in the supply chain)	Yes	No	Yes	Yes	Yes	Quarter*		
D.1.6.a Freedom of association and collective bargaining (in own agricultural operation)	Yes	No	Yes	No	Yes	Half*		
D.1.6.b Freedom of association and collective bargaining (in the supply chain)	Yes	No	Yes	Yes	Yes	Half*		
D.1.6.b Freedom of association and collective bargaining (in the supply chain)	Yes	No	Yes	Yes	Yes	Half*		

D. Performance: Company Human Rights Practices (Agricultural Products only)						Maximum percentage points in Theme: 20%		
Indicator	Possible Scores					Weighting	Points Score in Theme	% Score in Theme
	0	0.5	1	1.5	2			
D.1.7.a Health and safety: Fatalities, lost days, injury rates (in own agricultural operations)	Yes	No	Yes	Yes	Yes	Half*	There are 20 points available in this Theme. The company's score is calculated as follows:  = Score for single weighting indicators + (Score for half weighted indicators * 0.5) + (Score for quarter weighted indicators * 0.25)  * Note: Some indicators are split into 2 (own operation and supply chain are assessed separately) or into 4 in the case of D.1.5 (different manifestations of forced labour are distinguished) and weighted accordingly (see column G). For companies assessed only on their own operations or only on their supply chain, the relevant indicators will be single-weighted. their supply chain, the relevant indicators will be single-weighted.	The percentage score is calculated as follows: = (number of points / 20) * 20
D.1.7.b Health and safety: Fatalities, lost days, injury rates (in the supply chain)	Yes	Yes	Yes	Yes	Yes	Single		
D.1.8.a Land rights: Land acquisition (in own agricultural operations)	Yes	No	Yes	No	Yes	Single		
D.1.8.b Land rights: Land acquisition (in the supply chain)	Yes	No	Yes	Yes	Yes	Half*		
D.1.9.a Water and sanitation (in own agricultural operations)	Yes	No	Yes	Yes	Yes	Half*		
D.1.9.b Water and sanitation (in the supply chain)	Yes	Yes	Yes	Yes	Yes	Half*		
D.1.10.a Women's rights (in own agricultural operations)	Yes	No	Yes	Yes	Yes	Half*		
D.1.10.b Women's rights (in the supply chain)	Yes	No	Yes	Yes	Yes	Half*		

D. Performance: Company Human Rights Practices (Apparel only)						Maximum percentage points in Theme: 20%		
Indicator	Possible Scores					Weighting	Points Score in Theme	% Score in Theme
	0	0.5	1	1.5	2			
D.2.1.a Living wage (in own production or manufacturing operations)	Yes	No	Yes	Yes	Yes	Half*	There are 18 points available in this Theme. The company's score is calculated as follows:  Score for single weighting indicators + (Score for half weighted indicators * 0.5) + (Score for quarter weighted indicators * 0.25)	The percentage score is calculated as follows: = (number of points / 18) * 20
D.2.1.b Living wage (in the supply chain)	Yes	Yes	Yes	Yes	Yes	Half*		
D.2.2 Aligning purchasing decisions with human rights	Yes	No	Yes	No	Yes	Single		
D.2.3 Mapping and disclosing the supply chain	Yes	No	Yes	Yes	Yes	Single		
D.2.4.a Child labour: Age verification and corrective actions (in own production or manufacturing operations)	Yes	No	Yes	Yes	Yes	Half*		

D. Performance: Company Human Rights Practices (Apparel only)						Maximum percentage points in Theme: 20%		
Indicator	Possible Scores					Weighting	Points Score in Theme	% Score in Theme
	0	0.5	1	1.5	2			
<b>D.2.4.b</b> Child labour: Age verification and corrective actions (in the supply chain)	Yes	No	Yes	Yes	Yes	Half*	* Note: Some indicators are split into 2 (own operation and supply chain are assessed separately) or into 4 in the case of D.2.5 (different manifestations of forced labour are distinguished) and weighted accordingly (see column G). For companies assessed only on their own operations or only on their supply chain, the relevant indicators will be single-weighted.	
<b>D.2.5.a</b> Forced labour: Debt bondage and other unacceptable financial costs (in own production or manufacturing operations)	Yes	Yes	Yes	No	Yes	Quarter*		
<b>D.2.5.b</b> Forced labour: Debt bondage and other unacceptable financial costs (in the supply chain)	Yes	No	Yes	Yes	Yes	Quarter*		
<b>D.2.5.c</b> Forced labour: Restrictions on workers (in own production or manufacturing operations)	Yes	No	Yes	No	Yes	Quarter*		
<b>D.2.5.d</b> Restrictions on workers (in the supply chain)	Yes	No	Yes	Yes	Yes	Quarter*		
<b>D.2.6.a</b> Freedom of association and collective bargaining (in own production or manufacturing operations)	Yes	No	Yes	No	Yes	Half*		
<b>D.2.6.b</b> Freedom of association and collective bargaining (in the supply chain)	Yes	No	Yes	No	Yes	Half*		
<b>D.2.7.a</b> Health and safety: Fatalities, lost days, injury rates (in own production of manufacturing operations)	Yes	No	Yes	No	Yes	Half*		
<b>D.2.7.b</b> Health and safety: Fatalities, lost days, injury rates (in the supply chain)	Yes	Yes	Yes	Yes	Yes	Half*		
<b>D.2.8.a</b> Women's rights (in own production or manufacturing operations)	Yes	No	Yes	No	Yes	Half*		
<b>D.2.8.b</b> Women's rights (in the supply chain)	Yes	No	Yes	Yes	Yes	Half*		
<b>D.2.9.a</b> Working hours (in own production or manufacturing operations)	Yes	No	Yes	No	Yes	Half*		

D. Performance: Company Human Rights Practices (Extractives only)						Maximum percentage points in Theme: 20%		
Indicator	Possible Scores					Weighting	Points Score in Theme	% Score in Theme
	0	0.5	1	1.5	2			
<b>D.2.9.b</b> Working hours (in the supply chain)	Yes	No	Yes	No	Yes	Half*	There are 16 points available in this Theme. The company's score is calculated as follows:  = Sum of scores for single weighting indicators	The percentage score is calculated as follows: (number of points / 16) * 20
<b>D.3.1</b> Living wage (in own extractive operations, which includes JVs)	Yes	Yes	Yes	Yes	Yes	Single		
<b>D.3.2</b> Transparency and accountability (in own extractive operations, which includes JVs)	Yes	No	Yes	No	Yes	Single		
<b>D.3.3</b> Freedom of association and collective bargaining (in own extractive operations, which includes JVs)	Yes	No	Yes	No	Yes	Single		
<b>D.3.4</b> Health and safety: Fatalities, lost days, injury rates (in own extractive operations, which includes JVs)	Yes	No	Yes	Yes	Yes	Single		
<b>D.3.5</b> Indigenous peoples' rights and free prior and informed consent (FPIC) (in own extractive operations, which includes JVs)	Yes	Yes	Yes	Yes	Yes	Single		
<b>D.3.6</b> Land rights (in own extractive operations, which includes JVs)	Yes	No	Yes	No	Yes	Single		
<b>D.3.7</b> Security (in own extractive operations, which includes JVs)	Yes	No	Yes	Yes	Yes	Single		
<b>D.3.8</b> Water and sanitation (in own extractive operations, which includes JVs)	Yes	No	Yes	Yes	Yes	Single		

E. Serious Allegations						Maximum percentage points in Theme: 20%		
Indicator	Possible Scores					Weighting	Points Score in Theme	% Score in Theme
	0	0.5	1	1.5	2			
<b>E.1</b> The Company has responded publicly to the allegation	Yes	No	Yes	No	Yes	Single	There are max 8 points available in this Theme. The company's score is calculated as the average of their scores across the allegations investigated as follows:  (Sum of E.1 scores) + (Sum of E.2 scores) + (Sum of E.3 scores * 2) / number of allegations	The percentage score is calculated as follows: 20* (number of points / 8)
<b>E.2</b> The Company has appropriate policies in place	Yes	Yes	Yes	No	Yes	Single		
<b>E.3</b> The Company has taken appropriate action	Yes	Yes	Yes	Yes	Yes	Single		

F. Transparency						Maximum percentage points in Theme: 10%			
Indicator	Possible Scores					Weighting	Points Score in Theme	% Score in Theme	
	0	0.5	1	1.5	2				
<b>F.1</b> Company willingness to publish information	<p><b>AG: 0 to 54</b> (the company gets 1 point for any indicator where it scores 0.5 or above - there are 54 indicators for Agricultural Products companies)</p> <p><b>AP: 0 to 51</b> (the company gets 1 point for any indicator where it scores 0.5 or above - there are 51 indicators for Apparel companies)</p> <p><b>EX: 0 to 41</b> (the company gets 1 point for any indicator where it scores 0.5 or above - there are 41 indicators for Extractives companies)</p>					(makes up 40% of the total theme score).	There are 4 points available in F.1. The company's score is calculated as follows:  AG: ((Sum of all indicators A-E where the company scored more than 0) / 54) * 4  AP: ((Sum of all indicators A-E where the company scored more than 0) / 51) * 4  EX: ((Sum of all indicators A-E where the company scored more than 0) / 41) * 4  AG & AP: Average of AG and AP score	The % score is calculated as follows:  (Sum of points in F.1, F.2 and F.3) * 10	
<b>F.2</b> Recognised Reporting Initiatives	0		2			(makes up 20% of the total theme score).	There are 2 points available in F.2 The company's score is calculated as follows:  0 or 2		
<b>F.3</b> Key, high-quality disclosure	As below					(makes up 40% of the total theme score).	There are 4 points available for F.3. The company's score is calculated as follows:  (Sum of individual scores for F3a, F3b and F3c) / 10) * 4		
<b>F.3.a</b> Specificity and use of concrete examples	0	1	2	3	4				
<b>F.3.b</b> Discussing challenges openly	0	1	2	3	4				
<b>F.3.c</b> Demonstrating a forward focus	0	1	2	3	4				










### Annex 3 Cross-reference table: CHRB and other reporting frameworks






CHRB Indicator	Equivalent indicator in other reporting standard	Reporting Standard Requirements
<b>A.2.1</b> Commitment from the top	<b>GRI G4-42</b> (limited to social impacts and to highest governance body/board level)	<b>GRI G4-42:</b> Report the highest governance body's [and senior executives' roles] in the development, approval, and updating of the organisation's purpose, value or mission statements, strategies, policies, and goals related to [economic, environmental and] social impacts.
<b>A.2.2</b> Board discussions	<b>GRI G4-47</b> (limited to social impacts)  <b>OR UNGPRF A2.2</b> (limited to highest governance body/board level)	<b>GRI G4-47:</b> Report the frequency of the highest governance body's review of [economic, environmental and] social impacts, risks, and opportunities.  <b>UNGPRF A2.2.</b> What kinds of human rights issues are discussed [by senior management and] by the board, and why?
<b>A.2.3</b> Incentives and performance management	<b>GRI G4-51-b</b> (limited to highest governance body/board level)	<b>GRI G4-51:</b> b. Report how performance criteria in the remuneration policy relate to the highest governance body's [and senior executives' economic, environmental and] social objectives.
<b>B.1.1</b> Responsibility and resources for day-to-day human rights functions	<b>GRI G4-35</b> (limited to social topics)  <b>OR GRI G4-36</b> (limited to social topics)  <b>OR UNGPRF A2.1</b>	<b>GRI G4-35:</b> Report the process for delegating authority for [economic, environmental and] social topics from the highest governance body to senior executives and other employees.  <b>GRI G4-36:</b> Report whether the organisation has appointed an executive-level position or positions with responsibility for [economic, environmental and] social topics, and whether post holders report directly to the highest governance body.  <b>UNGPRF A2.1:</b> How is day-to-day responsibility for human rights performance organised within the company, and why?
<b>B.1.2</b> Incentives and performance management	<b>GRI G4-51-b</b> (limited to senior executives)	<b>GRI G4-51:</b> b. Report how performance criteria in the remuneration policy relate to [the highest governance body's and] senior executives' economic, environmental and social objectives.
<b>B.1.4.b</b> Communication/dissemination of policy commitment(s) to business relationships	<b>UNGPRF A1.3</b>	<b>UNGPRF A1.3:</b> How is the public commitment disseminated?
<b>B.1.5</b> Training on human rights	<b>GRI G4-HR2</b>	<b>GRI G4-HR2:</b> a. Report the total number of hours in the reporting period devoted to training on human rights policies or procedures concerning aspects of human rights that are relevant to operations.  b. Report the percentage of employees in the reporting period trained in human rights policies or procedures concerning aspects of human rights that are relevant to operations.







CHRB Indicator	Equivalent indicator in other reporting standard	Reporting Standard Requirements
<b>B.1.6</b> Monitoring and corrective actions	<b>GRI G4-LA15-b (AP/AG)</b>  <b>OR GRI G4-HR9 (AG/AP/EX)</b>  <b>OR GRI G4-HR11-b (AP/AG)</b>  <b>OR SASB CN0501-05 (AP)</b>  <b>OR SASB CN0501-06 (AP)</b>  <b>OR SASB CN0103-21 (AG)</b>	<b>GRI G4-LA15:</b> b. Report the number of suppliers identified as having significant actual and potential negative impacts for labor practices.  <b>GRI G4-HR9:</b> Report the total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.  <b>GRI G4-HR11:</b> b. Report the number of suppliers identified as having significant actual and potential negative human rights impacts.  <b>SASB CN0501-05:</b> Percentage of (1) tier 1 suppliers and (2) suppliers beyond tier 1 that have been audited to a labor code of conduct, percentage conducted by a third-party auditor.  <b>SASB CN0501-06:</b> Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits.  <b>SASB CN0103-21:</b> Suppliers' social and environmental responsibility audit conformance: (1) major non-conformance rate and associated corrective action rate and (2) minor non-conformance rate and associated corrective action rate.
<b>B.1.7</b> Engaging business relationships	<b>GRI G4-LA14 (AP/AG)</b>  <b>OR GRI G4-HR10 (AP/AG)</b>  <b>OR GRI G4-LA15-d-e (AP/AG)</b>  <b>OR GRI G4-HR11-d-e (AP/AG)</b>	<b>GRI G4-LA14:</b> Report the percentage of new suppliers that were screened using labor practices criteria, practices criteria.  <b>GRI G4-HR10:</b> Report the percentage of new suppliers that were screened using human rights criteria.  <b>GRI G4-LA15:</b> d. Report the percentage of suppliers identified as having significant actual and potential negative impacts for labor practices with which improvements were agreed upon as a result of assessment.  e. Report the percentage of suppliers identified as having significant actual and potential negative impacts for labor practices with which relationships were terminated as a result of assessment, and why.  <b>GRI G4-LA14:</b> Report the percentage of new suppliers that were screened using labor practices criteria, practices criteria.  <b>GRI G4-HR10:</b> Report the percentage of new suppliers that were screened using human rights criteria.  <b>GRI G4-LA15:</b> d. Report the percentage of suppliers identified as having significant actual and potential negative impacts for labor practices with which improvements were agreed upon as a result of assessment.  e. Report the percentage of suppliers identified as having significant actual and potential negative impacts for labor practices with which relationships were terminated as a result of assessment, and why.  <b>GRI G4-HR11:</b> d. Report the percentage of suppliers identified as having significant actual and potential negative human rights impacts with which improvements were agreed upon as a result of assessment.





CHRB Indicator	Equivalent indicator in other reporting standard	Reporting Standard Requirements
		e. Report the percentage of suppliers identified as having significant actual and potential negative human rights impacts with which relationships were terminated as a result of assessment, and why.
<b>B.1.8</b> Framework for engagement with potentially affected stakeholders	<b>GRI G4-25-a.</b> (limited to social topics)  <b>OR GRI G4-26-a.</b> (limited to social topics)  <b>OR UNGPRF C2</b>	<b>GRI G4-25:</b> a. Report the basis for identification and selection of stakeholders with whom to engage.  <b>GRI G4-26:</b> a. Report the organisation’s approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.  <b>UNGPRF C2:</b> What is the company’s approach to engagement with stakeholders in relation to each salient human rights issue?
<b>B.2.1</b> Identifying: Processes and triggers for identifying human rights risks and impacts	<b>UNGPRF B2</b>	<b>UNGPRF B2:</b> Describe how the salient human rights issues were determined, including any input from stakeholders.
<b>B.2.2</b> Assessing: Assessment of risks and impacts identified (salient risks and key industry risks)	<b>UNGPRF B1</b>  <b>OR GRI G4-LA15-c (AP/AG)</b>  <b>OR GRI G4-HR11-c (AP/AG)</b>  <b>OR GRI G4-SO2 (EX/AG)</b>	<b>UNGPRF B1:</b> State the salient human rights issues associated with the company’s activities and business relationships during the reporting period.  <b>GRI G4-LA15:</b> c. Report the significant actual and potential negative impacts for labor practices identified in the supply chain.  <b>GRI G4-HR11:</b> c. Report the significant actual and potential negative human rights impacts identified in the supply chain.  <b>GRI G4-SO2:</b> Report operations with significant actual and potential negative impacts on local communities, including: The location of the operations; The significant actual and potential negative impacts of operations.
<b>B.2.3</b> Integrating and Acting: Integrating assessment findings internally and taking appropriate action	<b>UNGPRF C4.3</b>	<b>UNGPRF C4.3:</b> During the reporting period, what action has the company taken to prevent or mitigate potential impacts related to each salient issue?
<b>B.2.4</b> Tracking: Monitoring and evaluating the effectiveness of actions to respond to human rights risks and impacts	<b>UNGPRF C5</b>	<b>UNGPRF C5:</b> How does the company know if its efforts to address each salient human rights issue are effective in practice?
<b>C.1</b> Grievance channels / mechanisms to receive complaints or concerns from workers	<b>GRI G4-LA16</b>  <b>OR GRI G4-HR12</b>  <b>OR UNGPRF C6.1</b>	<b>GRI G4-LA16:</b> a. Report the total number of grievances about labor practices filed through formal grievance mechanisms during the reporting period.  b. Of the identified grievances, report how many were: Addressed during the reporting period; Resolved during the reporting period.

CHRB Indicator	Equivalent indicator in other reporting standard	Reporting Standard Requirements
		c. Report the total number of grievances about labor practices filed prior to the reporting period that were resolved during the reporting period.  <b>GRI G4-HR12:</b> a. Report the total number of grievances about human rights impacts filed through formal grievance mechanisms during the reporting period.  b. Of the identified grievances, report how many were: Addressed during the reporting period; Resolved during the reporting period.  c. Report the total number of grievances about human rights impacts filed prior to the reporting period that were resolved during the reporting period.  <b>UNGPRF C6.1:</b> Through what means can the company receive complaints or concerns related to each salient issue?
<b>C.2.</b> Grievance channels/ mechanisms to receive complaints or concerns from external individuals and communities	<b>GRI G4-HR12</b>  <b>OR UNGPRF C6.1</b>  <b>OR equivalent information</b>	<b>GRI G4-HR12:</b> a. Report the total number of grievances about human rights impacts filed through formal grievance mechanisms during the reporting period.  b. Of the identified grievances, report how many were: Addressed during the reporting period; Resolved during the reporting period.  c. Report the total number of grievances about human rights impacts filed prior to the reporting period that were resolved during the reporting period.  <b>UNGPRF C6.1:</b> Through what means can the company receive complaints or concerns related to each salient issue?
<b>C.3.</b> Users are involved in the design and performance of the channel(s)/mechanism(s)	<b>UNGPRF C6.2</b>  <b>OR equivalent information</b>	<b>UNGPRF C6.2:</b> How does the company know if people feel able and empowered to raise complaints or concerns?
<b>C.4</b> Procedures related to the mechanism(s)/channel(s) are publicly available and explained	<b>UNGPRF C6.3</b>  <b>OR equivalent information</b>	<b>UNGPRF C6.3:</b> How does the company process complaints and assess the effectiveness of outcomes?
<b>C.7</b> Remedying adverse impacts and incorporating lessons learned	<b>UNGPRF C6</b>  <b>OR UNGPRF C6.4</b>  <b>OR UNGPRF C6.5</b>  <b>OR equivalent information</b>	<b>UNGPRF C6:</b> How does the company enable effective remedy if people are harmed by its actions or decisions in relation to the salient human rights issues?  <b>UNGPRF C6.4:</b> During the reporting period, what were the trends and patterns in complaints or concerns and their outcomes regarding each salient issue, and what lessons has the company learned?  <b>UNGPRF C6.5:</b> During the reporting period, did the company provide or enable remedy for any actual impacts related to a salient issue and, if so, what are typical or significant examples?

CHRB Indicator	Equivalent indicator in other reporting standard	Reporting Standard Requirements
 <b>D.1.1.a</b> Living wage (in own agricultural operations)	<b>GRI G4-EC5</b>  <b>OR</b> equivalent information.	<b>GRI G4-EC5:</b> Ratios of standard entry level wage [by gender] compared to local minimum wage at significant locations of operation.
 <b>D.1.2</b> Aligning purchasing decisions with human rights	<b>UNGPRF C4.2</b>  <b>OR</b> equivalent information	<b>UNGPRF C4.2:</b> When tensions arise between the prevention or mitigation of impacts related to a salient issue and other business objectives, how are these tensions addressed.
 <b>D.1.4</b> Child labour	<b>GRI G4-HR5</b>  <b>OR</b> equivalent information	<b>GRI G4-HR5:</b> a. Report operations and suppliers considered to have significant risk for incidents of: Child labor; Young workers exposed to hazardous work.  b. Report operations and suppliers considered to have significant risk for incidents of child labor either in terms of: Type of operation (such as manufacturing plant) and supplier; Countries or geographical areas with operations and suppliers considered at risk.  c. Report measures taken by the organisation in the reporting period intended to contribute to the effective abolition of child labor.
 <b>D.1.5</b> Forced labour	<b>GRI G4-HR6</b>  <b>OR</b> equivalent information	<b>GRI G4-HR6:</b> a. Report operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of: Type of operation (such as manufacturing plant) and supplier; Countries or geographical areas with operations and suppliers considered at risk.  b. Report measures taken by the organisation in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.
 <b>D.1.6</b> Freedom of association and collective bargaining	<b>GRI G4-HR4</b>  <b>OR</b> equivalent information	<b>GRI G4-HR4:</b> a. Report operations and suppliers in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of: Type of operation (such as manufacturing plant) and supplier; Countries or geographical areas with operations and suppliers considered at risk.  b. Report measures taken by the organisation in the reporting period intended to support rights to exercise freedom of association and collective bargaining.
 <b>D.1.7.a</b> Fatalities, lost days, injury rates (in own agricultural operations)	<b>GRI G4-LA6</b>  <b>OR SASB CN0101-18</b>  <b>OR</b> equivalent information	<b>GRI G4-LA6:</b> Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.  <b>SASB CN0101-18:</b> (1) Total recordable injury rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) seasonal and migrant employees
 <b>D.1.9.a</b> Water and sanitation (in own agricultural operations)	<b>GRI G4-EN9</b>  <b>OR</b> equivalent information	<b>G4-EN9:</b> a. Report the total number of water sources significantly affected by withdrawal by type: Size of water source; Whether or not the source is designated as a protected area (nationally or internationally); Biodiversity value (such as species diversity and endemism, total number of protected species); Value or importance of water source to local communities and

CHRB INDICATOR	Equivalent indicator in other reporting standard	REPORTING STANDARD REQUIREMENTS
		indigenous peoples.  b. Report standards, methodologies, and assumptions used.
 <b>D.1.9.b</b> Water and sanitation (in the supply chain)	<b>SASB CN0101-23</b>  <b>OR SASB CN0102-22</b>  <b>OR SASB CN0201-13</b>  <b>OR SASB CN0103-19</b>  <b>OR</b> equivalent information	<b>SASB CN0101-23:</b> Percentage of agricultural raw materials sourced from regions with High or Extremely High Baseline Water Stress.  <b>SASB CN0102-22:</b> Percentage of contract producers in regions with High or Extremely High Baseline Water Stress.  <b>SASB CN0201-13:</b> Percentage of beverage ingredients sourced from regions with High or Extremely High Baseline Water.  <b>SASB CN0103-19:</b> Percentage of food ingredients sourced from regions with High or Extremely High Baseline Water Stress.
 <b>D.1.10.a</b> Women's rights (in own agricultural operations)	<b>GRI G4-LA1</b> (limited to gender)  <b>OR GRI G4-LA3</b>  <b>OR GRI G4-LA13</b>  <b>OR GRI G4 – HR3</b>  <b>OR</b> equivalent information	<b>GRI G4-LA1:</b> Total number and rates of new employee hires and employee turnover by [age group], gender, [and region].  <b>GRI G4-LA3:</b> Return to work and retention rates after parental leave, by gender.  <b>GRI G4-LA13:</b> Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.  <b>GRI G4-HR3:</b> a. Report the total number of incidents of discrimination during the reporting period.  b. Report the status of the incidents and the actions taken with reference to the following: Incident reviewed by the organisation; Remediation plans being implemented; Remediation plans have been implemented and results reviewed through routine internal management review processes; Incident no longer subject to action.
 <b>D.2.1.a</b> Living wage (in own production or manufacturing operations)	<b>GRI G4-EC5</b>  <b>OR</b> equivalent information	<b>GRI G4-EC5:</b> Ratios of standard entry level wage [by gender] compared to local minimum wage at significant locations of operation.
 <b>D.2.2</b> Aligning purchasing decisions with human rights	<b>UNGPRF C4.2</b>  <b>OR</b> equivalent information	<b>UNGPRF C4.2:</b> When tensions arise between the prevention or mitigation of impacts related to a salient issue and other business objectives, how are these tensions addressed.
 <b>D.2.4</b> Child labour	<b>GRI G4-HR5</b>  <b>OR</b> equivalent information	<b>GRI G4-HR5:</b> a. Report operations and suppliers considered to have significant risk for incidents of: Child labor; Young workers exposed to hazardous work.  b. Report operations and suppliers considered to have significant risk for incidents of child labor either in terms of: Type of operation (such as manufacturing plant) and supplier; Countries or geographical areas with operations and suppliers considered at risk.  c. Report measures taken by the organisation in the reporting period intended to contribute to the effective abolition of child labor.

CHRB Indicator	Equivalent indicator in other reporting standard	Reporting Standard Requirements
 <b>D.2.5</b> Forced labour	<b>GRI G4-HR6</b>  <b>OR</b> equivalent information	<b>GRI G4-HR6:</b> a. Report operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of: Type of operation (such as manufacturing plant) and supplier; Countries or geographical areas with operations and suppliers considered at risk.  b. Report measures taken by the organisation in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.
 <b>D.2.6</b> Freedom of association and collective bargaining	<b>GRI G4-HR4</b>  <b>OR</b> equivalent information	<b>GRI G4-HR4:</b> a. Report operations and suppliers in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of: Type of operation (such as manufacturing plant) and supplier; Countries or geographical areas with operations and suppliers considered at risk.  b. Report measures taken by the organisation in the reporting period intended to support rights to exercise freedom of association and collective bargaining.
 <b>D.2.7.a</b> Fatalities, lost days, injury rates (in own production or manufacturing operations)	<b>GRI G4-LA6</b>  <b>OR</b> equivalent information	<b>GRI G4-LA6:</b> Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.
 <b>D.2.8.a</b> Women's rights (in own production or manufacturing operations)	<b>GRI G4-LA1</b> (limited to gender)  <b>OR GRI G4-LA3</b>  <b>OR GRI G4-LA13</b>  <b>OR GRI G4-HR3</b>  <b>OR</b> equivalent information	<b>GRI G4-LA1:</b> Total number and rates of new employee hires and employee turnover by [age group], gender, [and region].  <b>GRI G4-LA3:</b> Return to work and retention rates after parental leave, by gender.  <b>GRI G4-LA13:</b> Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.  <b>GRI G4-HR3:</b> a. Report the total number of incidents of discrimination during the reporting period.  b. Report the status of the incidents and the actions taken with reference to the following: Incident reviewed by the organisation; Remediation plans being implemented; Remediation plans have been implemented and results reviewed through routine internal management review processes; Incident no longer subject to action.
 <b>D.3.1</b> Living wage (in own extractive operations)	<b>GRI G4-EC5</b>  <b>OR</b> equivalent information	<b>GRI G4-EC5:</b> Ratios of standard entry level wage [by gender] compared to local minimum wage at significant locations of operation.
 <b>D.3.3</b> Freedom of association and collective bargaining (in own extractive operations)	<b>GRI G4-HR4</b>  <b>OR</b> equivalent information	<b>GRI G4-HR4:</b> a. Report operations and suppliers in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of: Type of operation (such as manufacturing plant) and supplier; Countries or geographical areas with operations and suppliers considered at risk.  b. Report measures taken by the organisation in the reporting period intended to support rights to exercise freedom of association and collective bargaining.

CHRB Indicator	Equivalent indicator in other reporting standard	Reporting Standard Requirements
 <b>D.3.4</b> Health and safety: Fatalities, lost days, injury rates (in own extractive operations)	<b>GRI G4-LA6</b>  <b>OR SASB NR0101-17</b>  <b>OR</b> equivalent information	<b>GRI G4-LA6:</b> Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.  <b>SASB NR0101-17:</b> (1) Total Recordable Injury Rate (TRIR), (2) Fatality Rate, and (3) Near Miss Frequency Rate for (a) full-time employees, (b) contract employees, and (c) short-service employees
 <b>D.3.5</b> Indigenous peoples rights and free prior and informed consent (FPIC) (in own extractive operations)	<b>GRI G4-HR8</b>  <b>OR</b> equivalent information	<b>GRI G4-HR8:</b> a. Report the total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period. b. Report the status of the incidents and actions taken with reference to: Incident reviewed by the organisation; Remediation plans being implemented; Remediation plans have been implemented and results reviewed through routine internal management review processes; Incident no longer subject to action.
 <b>D.3.7</b> Security (in own extractive operations)	<b>GRI G4-HR7</b>  <b>OR</b> equivalent information	<b>GRI G4-HR7:</b> a. Report the percentage of security personnel who have received formal training in the organisation's human rights policies or specific procedures and their application to security.  b. Report whether training requirements also apply to third party organisations providing security personnel.
 <b>D.3.8</b> Water and sanitation (in own extractive operations)	<b>SASB NR0101-05</b>  <b>OR GRI G4-EN9</b>  <b>OR</b> equivalent information	<b>SASB NR0101-05:</b> Total fresh water withdrawn, percentage recycled, percentage in regions with High or Extremely High Baseline Water Stress.  <b>G4-EN9:</b> a. Report the total number of water sources significantly affected by withdrawal by type: Size of water source; Whether or not the source is designated as a protected area (nationally or internationally); Biodiversity value (such as species diversity and endemism, total number of protected species); Value or importance of water source to local communities and indigenous peoples.  b. Report standards, methodologies, and assumptions used.

## Annex 4 Cross-reference table: CHRB and KnowtheChain

The KnowtheChain benchmarks look at forced labour in the supply chain of companies from the ICT, Food and Beverage and Apparel and Footwear sectors. As such, some of KnowtheChain’s assessment criteria overlap with some of CHRB’s in the Agricultural Products and Apparel sectors.

CHRB and KnowtheChain are aware of the burden placed on companies that have to deal with several benchmarks and reporting initiatives, and therefore strive to align their Methodologies where possible. In order to help companies that are benchmarked by both CHRB and KnowtheChain to easily identify where this is the case, the table below indicates where there is an overlap between the CHRB and KnowtheChain

methodologies by showing the CHRB and corresponding KnowtheChain indicators side by side.

In most cases the CHRB requirements for one given indicator are spread over several KnowtheChain indicators and vice versa, which is why several KnowtheChain indicators are matched with one CHRB indicator. In some cases the match is only partial, which means that the requirements are similar but not perfectly aligned. In those cases, disclosures that satisfy the requirements of one benchmark may satisfy the requirements of the other, but this will have to be checked on a case-by-case basis.

CHRB Indicator	Matching KTC indicator(s)
<b>A.1.2</b> Commitment to respect human rights of workers	<b>1.1</b> “The company has publicly demonstrated its commitment to addressing human trafficking and forced labor.” <b>1.2 (1)</b> “The company’s supply chain standard requires suppliers to uphold workers’ fundamental rights and freedoms (those articulated in the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work), including the elimination of forced labor.”
<b>A.1.3</b> Commitment to respect human rights particularly relevant to the industry	[Partial match] <b>4.4(3)</b> “The company takes steps to ensure migrant workers are not discriminated against, and not retaliated against, when they raise grievances.”
<b>A.1.2.2</b> Board discussions	[Partial match] <b>1.3(2)</b> “The company has tasked a board member or board committee with oversight of its supply chain policies and standards that address human trafficking and forced labor.”
<b>A.2.3</b> Incentives and performance management	[Partial match] <b>1.3(2)</b> “The company has tasked a board member or board committee with oversight of its supply chain policies and standards that address human trafficking and forced labor.”
<b>B.1.1</b> Responsibility and resources for day-to-day HR functions	<b>1.3(1)</b> “The company has a committee, team, program, or officer responsible for the implementation of its supply chain policies and standards that addresses human trafficking and forced labor.”
<b>B.1.4(b)</b> Communication of policy commitments to business relationships	<b>1.2(5)</b> “The company’s supply chain standard is communicated to the company’s suppliers.” <b>3.3(1)</b> “The company integrates supply chain standards addressing forced labor and human trafficking into supplier contracts.” <b>3.4(1)</b> “The company requires its first-tier suppliers to take steps to ensure that their own suppliers implement standards that are in-line with the company’s supply chain standards addressing forced labor and human trafficking.”
<b>B.1.5</b> Training on human rights	[Partial match] <b>1.4(1)</b> “The company undertakes programs which include the training of all relevant decision-makers within the company on risks, policies, and standards related to human trafficking and forced labor.”
<b>B.1.6</b> Monitoring and corrective actions	[Partial match] <b>1.6(1)</b> “Auditing Process - The company has a supplier audit process that includes: (1) non-scheduled visits; (2) a review of relevant documents;

CHRB Indicator	Matching KTC indicator(s)
	(3) interviews with workers; (4) visits to associated production facilities and related worker housing; and (5) supplier audits below the first tier.”  [Partial match] <b>6.2(1)</b> “The company discloses the percentage of suppliers audited annually.”  <b>7.1</b> The company’s corrective action plans include: [Partial match] <b>(1)</b> potential actions taken in case of non-compliance, such as stop-work notices, warning letters, supplementary training, and policy revision; [Partial match] <b>(2)</b> a means to verify remediation and/or implementation of corrective actions, such as record review, employee interviews, spot-checks, or other means; [Partial match] <b>(3)</b> potential consequences if corrective actions are not taken; and (4) a summary or an example of its corrective action process in practice.
<b>B.1.7</b> Engaging business relationships	[Partial match] <b>1.4(2)</b> “The company undertakes programs which include the training and capacity-building of suppliers on risks, policies, and standards related to human trafficking and forced labor, covering key supply chain contexts.”  <b>3.2(1)</b> “The company assesses risks of forced labor at potential suppliers prior to entering into any contracts with them.”
<b>B.1.8</b> Framework for engagement with potentially affected stakeholders	[Partial match] <b>5.1(1)</b> “The company takes steps to ensure its policies and standards, which include human trafficking and forced labor, are available in the languages of its suppliers’ workers.”  [Partial match] <b>5.2(4)</b> “The company provides at least two examples of worker engagement initiatives covering different supply chain contexts.”
<b>B.2.1</b> Processes and triggers for identifying HR risks and impacts	<b>2.2(1)</b> “The company discloses details on how it conducts human rights supply chain risk or impact assessments that include forced labor risks or assessments that focus specifically on forced labor risks.”
<b>C.1</b> Grievance channels/ mechanisms to receive complaints or concerns from workers	<b>5.4(1)</b> “The company takes steps to ensure a formal mechanism to report a grievance to an impartial entity regarding labor conditions in the company’s supply chain is available to its suppliers’ workers and relevant stakeholders.”
<b>C.2</b> Grievance channel(s)/ mechanism(s) to receive complaints or concerns from external individuals and communities	<b>5.4(2)</b> “The company takes steps to ensure that the existence of the mechanism is communicated to its suppliers’ workers.”  [Partial match] <b>5.4(4)</b> “The company discloses data about the practical operation of the mechanism, such as the number of grievances filed, addressed, and resolved, or an evaluation of the effectiveness of the mechanism.”
<b>C.3</b> Users are involved in the design and performance of the channel(s)/mechanism(s)	<b>5.4(3)</b> “The company takes steps to ensure that workers or an independent third-party are involved in the design or performance of the mechanism, to ensure that its suppliers’ workers trust the mechanism.”
<b>C.7</b> Remedying adverse impacts and incorporating lessons learnt	[Partial match] <b>7.2.A(1)</b> “If no allegation regarding forced labor in the company’s supply chain has been identified in the last three years, the company discloses a process for responding to the complaints and/or reported violations of policies and standards.”  [Partial match] <b>7.2.B(1)</b> “If one or more allegations regarding forced labor in the company’s supply chain have been identified in the last three years, the company discloses a process for responding to the complaints and/or reported violations of policies and standards.”  [Partial match] <b>7.2.B.2(1)</b> “If one or more allegations regarding forced labor in the company’s supply chain have been identified in the last three years, and the company denies the allegation, the company discloses a process for responding to the complaints and/or reported violations of policies and standards.”



CHRB Indicator	Matching KTC indicator(s)
<b>D.1.2</b> Aligning purchasing decisions with human rights	[Partial match] <b>3.1(2) &amp; 3.1(3)</b> "Purchasing practices and pricing may both positively impact labor standards in the company's supply chain, and increase risks of forced labor and human trafficking. The company: (2) is adopting responsible purchasing practices in the first tier of its supply chain; and (3) provides procurement incentives to first-tier suppliers to encourage or reward good labor practices (such as price premiums, increased orders, and longer-term contracts)."
<b>D.1.3</b> Mapping and disclosing the supply chain	[Partial match] <b>3.1(2) &amp; 3.1(3)</b> "Traceability - The company discloses: (1) the names and addresses of its first-tier suppliers; (2) the countries of below first-tier suppliers (this does not include raw material suppliers); (3) the sourcing countries of raw materials at high risk of forced labor and human trafficking; and (4) some information on its suppliers' workforce."
<b>D.1.5.b</b> Debt bondage and other unacceptable financial costs (in supply chain) (Agricultural Products)	[Partial match] <b>4.2(1)</b> "The company requires that no worker in its supply chain pay for a job—the costs of recruitment should be borne not by the worker but by the employer ("Employer Pays Principle")." <b>4.3(2)</b> "The company provides details of how it supports ethical recruitment in its supply chain." <b>4.4(2) ) &amp; 4.4(4)</b> "The company (2) takes steps to ensure its suppliers refrain from restricting workers' movement, including through the retention of passports or other personal documents against workers' will; (4) provides evidence of how it works with suppliers to ensure migrant workers' rights are respected."
<b>D.2.5.b</b> Debt bondage and other unacceptable financial costs (in supply chain) (Apparel)	[Partial match] <b>5.3(1)</b> "The company describes how it works with suppliers to improve their practices in relation to freedom of association and collective bargaining"
<b>D.1.6.b</b> Freedom of association and collective bargaining (in supply chain) (Agricultural Products)	[Partial match] <b>4.2(1)</b> "The company requires that no worker in its supply chain pay for a job—the costs of recruitment should be borne not by the worker but by the employer ("Employer Pays Principle")." <b>4.3(2)</b> "The company provides details of how it supports ethical recruitment in its supply chain."
<b>D.2.6.b</b> Freedom of association and collective bargaining (in supply chain) (Apparel)	<b>5.3(1)</b> "The company describes how it works with suppliers to improve their practices in relation to freedom of association and collective bargaining"
<b>E.1</b> The Company has responded publicly to the allegation	<b>7.2.B.1(2)</b> "If one or more allegations regarding forced labor in the company's supply chain have been identified in the last three years, the company discloses a public response to the allegation, which covers each aspect of each allegation." <b>7.2.B.2(2)</b> "If one or more allegations regarding forced labor in the company's supply chain have been identified in the last three years, and the company denies the allegation, the company discloses a public response to the allegation, which covers each aspect of each allegation."
<b>E.3</b> The Company has taken appropriate action	<b>7.2.B.1(3) &amp; 7.2.B.1(4)</b> "If one or more allegations regarding forced labor in the company's supply chain have been identified in the last three years, the company discloses: (3) outcomes of the remedy process in the case of the allegation(s); and (4) evidence that remedy(ies) are satisfactory to the victims or groups representing the victims." <b>7.2.B.2(4)</b> "If one or more allegations regarding forced labor in the company's supply chain have been identified in the last three years, and the company denies the allegation, the company discloses that it engages in a dialogue with the stakeholders reportedly affected in the allegation, or requires its supplier(s) to do so."

## Annex 5 Glossary

**Affected stakeholder** - An individual whose human rights have been or may be affected by a company's operations, products or services.

**Business activities** - Everything that a company does in the course of fulfilling the strategy, purpose, objectives and decisions of the business. This may include activities such as mergers and acquisitions, research and development, design, construction, production, distribution, purchasing, sales, provision of security, contracting, human resource activities, marketing, conduct of external/government relations including lobbying, engagement with stakeholders, relocation of communities, and social investment.

**Business relationships** - The relationships a company has with business partners, entities in its value chain and any other State or non-State entity directly linked to its operations, products or services. They include indirect relationships in its value chain, beyond the first tier, and minority as well as majority shareholding positions in joint ventures.

**Child labour and child work** - Not all work done by children (defined as human beings below the age of 18) should be classified as child labour that is to be targeted for elimination. "Child labour" is a much narrower concept than "child work" and refers to children working in contravention of ILO standards contained in Conventions 138 and 182 and the UN Convention on the Rights of the Child. This means all children below 12 years of age working in any economic activities, those aged between 12 and 14 engaged in work that is more than just light work, and all children engaged in the worst forms of child labour (children being enslaved, forcibly recruited for armed conflict, prostituted, trafficked, forced into illegal activities or hazardous work (work which, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of children)).

**Civil Society Organisation (CSOs)** - Non-State, not-for-profit, voluntary entities formed by people in the social sphere that are separate from the State and the market. CSOs represent a wide range of interests and ties. They can include community-based organisations as well as non-governmental organisations (NGOs). In the context of the CHRB, CSOs do not include business or for-profit associations.

**Disclosure** - All information released by a company for the purpose of informing shareholders or other stakeholders.

**Embedding** - The macro-level process of ensuring that a company's responsibility to respect human rights is driven across the organisation, into its business values and culture. It requires that all personnel are aware of the company's public commitment to respect human rights, understand its implications for how they conduct their work, are trained, empowered and incentivised to act in ways that support the commitment, and regard it as intrinsic to the core values of the workplace. Embedding is one continual process, generally driven from the top of the company. (See UN Guiding Principle 16)

**Effectiveness criteria** - The UN Guiding Principles set out eight "effectiveness criteria" for non-judicial grievance mechanisms. They should be: legitimate, accessible, predictable,

equitable, transparent, rights-compatible, based on dialogue and engagement, and a source of continuous learning. While these criteria mostly relate to the quality of processes, they include an important requirement that outcomes should be in line with internationally-recognised human rights. (See UN Guiding Principle 31).

**Extractive business partners** - Refers to operational level contractors (includes on-site and off-site contractors involved in operations (such as those involved in resettlement operations or other similar operations off-site), contracted security providers, etc.) and joint ventures or similar contractual arrangements with multiple parties to carry out exploration and/or production.

**Extractive operations** - This term is used to cover exploration, development, production, decommissioning and closure, but not processing, refining, marketing or end-use of extractive resources. There are various terms used in each of oil & gas (upstream) and mining industries to describe these phases that involve the exploration for and extraction of resources.

**Fundamental rights at work** - are set out in and are often referred to as the ILO core labour standards and cover: (a) freedom of association and the effective recognition of the right to collective bargaining; (b) the elimination of all forms of forced or compulsory labour; (c) the effective abolition of child labour; and (d) the elimination of discrimination in respect of employment and occupation (See ILO Declaration on the Fundamental Rights and Principles At Work).

**Forced labour** - Forced labour refers to situations in which persons are coerced to work through the use of violence or intimidation, or by more subtle means such as accumulated debt, retention of identity papers or threats of denunciation to immigration authorities. Forced labour, contemporary forms of slavery, debt bondage and human trafficking are closely related terms though not identical in a legal sense. Most situations of slavery or human trafficking are however covered by ILO's definition of forced labour. (See ILO Forced Labour Convention, 1930 (No. 29) and Abolition of Forced Labour Convention, 1957 (No. 105)).

**Free Prior and Informed Consent (FPIC)** - FPIC is instrumental to the rights of participation and self-determination of indigenous peoples, and acts as a safeguard for all those rights of indigenous peoples that may be affected by external actors. The United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) sets out circumstances when FPIC shall be sought and when exceptions are permissible.

**Human rights** - Basic international standards aimed at securing dignity and equality for all. Every human being is entitled to enjoy them without discrimination. They include the rights contained in the International Bill of Human Rights (see below). They also include the principles concerning fundamental rights at work set out in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work.

**Human rights defender** - A term used to describe people

who, individually or with others, act to promote or protect human rights.

**Human rights due diligence** – An ongoing risk management process that a reasonable and prudent company needs to follow in order to identify, prevent, mitigate and account for how it addresses its adverse human rights impacts. As set out in the UN Guiding Principles 17-21, this includes four key steps: assessing actual and potential human rights impacts; integrating and acting on the findings; tracking responses; and communicating about how impacts are addressed.

**Human rights impacts** - A “negative human rights impact” or “human rights abuse” or “human rights harms” occur when an action removes or reduces the ability of an individual to enjoy his or her human rights. Human rights impacts can either have occurred or be on-going or be potential human rights impacts in the future, which are also referred to as human right risks (see below). The term “human rights violation” is used when governments are the source or cause of the harm.

**Human rights risks** - A company’s human rights risks are any risks that its operations may lead to one or more negative human rights impacts. They therefore relate to its potential human rights impacts. Importantly, a company’s human rights risks are the risks that its operations pose to human rights. This is separate from any risks that involvement in human rights impacts may pose to the enterprise, although the two are increasingly related.

**Human rights performance** - The extent to which a company achieves the objective of effectively preventing and addressing negative human rights impacts with which it may be or has been involved.

**Indigenous peoples** – Given the diversity of indigenous peoples, an official definition of “indigenous” has not been adopted by any UN-system body. Instead the system has developed a modern understanding of this term based on a number of factors: self- identification as indigenous peoples at the individual level and accepted by the community as their member; historical continuity with pre-colonial and/or pre-settler societies; strong link to territories and surrounding natural resources; distinct social, economic or political systems; distinct language, culture and beliefs; from non-dominant groups of society; resolve to maintain and reproduce their ancestral environments and systems as distinctive peoples and communities. (See the UN Declaration on the Rights of Indigenous Peoples).

**International Bill of Human Rights** - This term covers the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights.

**Key industry risks** – The risks commonly regarded as potentially severe and/or likely within the industry and that companies are expected to demonstrate, through a process of human rights due diligence, how they are preventing them or why they are not relevant. Therefore, while these risks are anticipated to be relevant given the company’s industry, they may not necessarily be the individual company’s most salient human rights issues. See also ‘Salient human rights issues’ below.

**Legitimate tenure rights holders** - Existing tenure rights holders, whether recorded/formal/recognised or not, which can include those of customary and informal tenure, groups under customary tenure systems, those holding subsidiary tenure rights, such as gathering rights (FAO CFS Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security).

**Leverage** - The ability of a company to effect change in the wrongful practices of another party that is causing or contributing to an adverse human rights impact.

**Livelihoods** - Livelihoods allow people to secure the basic necessities of life, such as food, water, shelter and clothing.

**Living Wage** - There are numerous definitions of living wage but the core concept is to provide a decent standard of living for a worker and his or her family. A living wage is sufficient to cover food, water, clothing, transport, education, health care and other essential needs for workers and their family based on a regular work week not including overtime hours.

**Marginalised groups** - Refers to individuals belonging to specific groups or populations that require particular attention, including indigenous peoples, women; national or ethnic, religious or linguistic minorities; children; persons with disabilities; and migrant workers and their families. (UN Guiding Principle 12 and see Table 16).

**Materiality** - Materiality refers to what is really important or has great consequences, and the various definitions of materiality take differing views depending on who is asking and for what purpose. For company public reporting, materiality often refers to a threshold used to determine what information a company will disclose in its formal reporting. Definitions of what constitutes that threshold vary considerably.

**Mitigation** - The mitigation of a negative human rights impact refers to actions taken to reduce the extent of the impact. The mitigation of a human rights risk refers to actions taken to reduce the likelihood that a potential negative impact will occur.

**Negative (or adverse) impact on human rights** - A negative or adverse human rights impact occurs when an action removes or reduces the ability of an individual to enjoy his or her human rights.

**Prevention** - The prevention of a negative human rights impact refers to actions taken to ensure the impact does not occur.

**Public commitment to respect human rights** - A high-level and widely available statement by a company that sets out its intention to respect human rights with the expectation of being accountable for achieving that aim (UN Guiding Principle 16).

**Remediation/Remedy** – Refers to both the process of providing remedy for a negative human rights impact and the substantive outcomes that can counteract, or make good, the negative impact. These outcomes may take a range of

forms such as apologies, restitution, rehabilitation, financial or non-financial compensation, and punitive sanctions (whether criminal or administrative, such as fines), as well as the prevention of harm through, for example, injunctions or guarantees of non-repetition.

**Responsibility to respect human rights** - The responsibility of a company to avoid infringing on the human rights of others and to address negative impacts with which it may be involved, as set out in the UN Guiding Principles.

**Salient human rights issues** - Those human rights that are at risk of the most severe negative impacts through a company’s activities or business relationships. They therefore vary from company to company. See also ‘Key Industry Risks’.

**Severe human rights impact** - A negative human rights impact is severe by virtue of one or more of the following characteristics: its scale, scope or irremediability. Scale means the gravity of the impact on the human right(s). Scope means the number of individuals that are or could be affected. Irremediability means the ease or otherwise with which those impacted could be restored to their prior enjoyment of the right(s).

**Stakeholder** - Any individual or organisation that may affect, or be affected by a company’s actions and decisions. In the UN Guiding Principles the primary focus is on affected or potentially affected stakeholders, meaning individuals whose human rights have been or may be affected by a company’s operations, products or services. Other particularly relevant stakeholders in the context of the UN Guiding Principles are the legitimate representatives of potentially affected stakeholders, including trade unions, as well as civil society organisations and others with experience and expertise related to business impacts on human rights.

**Stakeholder engagement/consultation** – An ongoing process of interaction and dialogue between a company and its stakeholders that enables the company to hear, understand and respond to their interests and concerns, including through collaborative approaches.

**Suppliers** - Refers to direct, contracted or tier 1 suppliers.

**Supply chain** - Refers to all supply chain business relationships, including both direct and indirect, tier 1 and beyond.

**UN Guiding Principles on Business and Human Rights (UN Guiding Principles/UNGPR)** - A set of 31 principles that set out the respective roles of States and companies in ensuring that companies respect human rights in their business activities and through their business relationships. The UN Guiding Principles were endorsed by the United Nations Human Rights Council in 2011.

**Value chain** - A company’s value chain encompasses the activities that convert input into output by adding value. It includes entities with which it has a direct or indirect business relationship and which either (a) supply products or services that contribute to the company’s own products or services or (b) receive products or services from the company.

**Water stewardship** - Water stewardship is the use of water in ways that are socially equitable, environmentally sustainable,

and economically beneficial. It can be adopted by businesses, through corporate water stewardship, as well as by growers, communities, and others. Ultimately, stewardship is a tool to address these critical water challenges and drive sustainable water management.

**Workers** - An individual performing work for a company, regardless of the existence or nature of any contractual relationship with that company.

## Annex 6 Sources Referenced

A wide range of global and industry-specific initiatives and standards were used to develop the CHRB Methodology to ensure that the benchmark is grounded in realistic expectations. These are listed below. See also the Measurement Themes and Indicators section where specific initiatives are cross-referenced against individual indicators.

### Global Standards

[United Nations Guiding Principles on Business and Human Rights \(UNGPs\)](#), 2011

#### United Nations (UN) Conventions & Declarations:

- [Universal Declaration of Human Rights \(UDHR\)](#), 1948
- [International Covenant on Civil and Political Rights \(ICCPR\)](#), 1966
- [International Covenant on Economic, Social and Cultural Rights \(ICESCR\)](#), 1966
- [The Convention on the Rights of the Child \(CRC\)](#), 1989
- [The Convention on the Elimination of All Forms of Racial Discrimination \(CERD\)](#), 1965
- [The Convention on the Elimination of All Forms of Discrimination Against Women \(CEDAW\)](#), 1979
- [The Convention on the Rights of Persons with Disabilities \(CRPD\)](#), 2006
- [The Convention on the Protection of the Rights of All Migrant Workers and Members of their Families \(ICMW\)](#), 1990
- [The Declaration on the Rights of Indigenous Peoples \(UNDRIP\)](#), 2007
- [The Declaration on the Rights of Persons Belonging to National or Ethnic, Religious and Linguistic Minorities](#) 1981

[OECD Guidelines for Multinational Enterprises](#), 2011

#### International Labour Organization (ILO) core labour standards:

- Freedom of association and the effective recognition of the right to collective bargaining (Convention [No. 87](#) & [No. 98](#))
- The elimination of all forms of forced and compulsory labour (Convention [No. 29](#) & [No. 105](#))
- The effective abolition of child labour (Convention [No. 138](#) & [No. 182](#))
- The elimination of discrimination in respect of employment and occupation (Convention [No. 100](#) & [No. 111](#))

#### UN Global Compact

- [UN Global Compact CEO Water Mandate](#)

#### Additional International Labour Organisation (ILO) Conventions

- [Indigenous and Tribal Peoples Convention](#), (Convention [No. 169](#)), 1991
- [Working Hours](#) (Conventions [No. 1](#), [No. 14](#) & [No. 106](#))

[International Finance Corporation Performance Standards on Environmental and Social Sustainability](#), 2012

[UN Sustainable Development Goals](#), 2015

### Human Rights-Specific Indicators

[Human Rights Indicators: A Guide for Measurement and Implementation](#) (OHCHR, 2012)

[Key Performance Indicators for Investors to Assess Labor & Human Rights Risks Faced by Global Corporations in Supply Chains](#) (IRRC Institute, 2012)

[Human Rights Indicators for Business](#) (DIHR, 2015)

### Reporting Frameworks & Standards

[UN Guiding Principles Reporting Framework](#)

[Sustainability Accounting Board Accounting Standards](#)

[Global Reporting Initiative](#), including sector supplements for [mining and metals](#) & [oil and gas](#)

### 🌾 Agricultural Products Industry Standards and Sources

[FAO, CFS Voluntary Guidelines On The Responsible Governance Of Tenure Of Land, Fisheries And Forests In The Context Of National Food Security](#)

[FAO-OECD Guidance for Responsible Agricultural Supply Chains](#)

[FAO Guidelines on the Right to Food](#)

[Fair Labor Association Code of Conduct](#)

[Sedex Risk Assessment Tool & Supplier Workbook](#)

[Ethical Trading Initiative Base Code](#)

[Oxfam Behind the Brands](#)

[Know the Chain](#)

[Access to Nutrition Index](#)

[The New Alliance for Food Security and Nutrition: Analytical Framework For Land-Based Investments In African Agriculture - Due Diligence And Risk Management For Land-Based Investments In Agriculture](#)

[Access to Seeds Index](#)

[USAID, Operational Guidelines for Land Based Investment](#)

[The Committee on World Food Security, Principles for Responsible Investment in Agriculture and Food Systems \(2014\)](#)

[Landesa, Bridging the Gap between Intention and Action: Tools to Enable Socially Responsible Land-Related Investment](#)

[Roundtables on Sustainable Palm Oil, Biomaterials](#)

[Free and Fair Labor in Palm Oil Production: Principles and Implementation Guidance](#)

[Global Compact Food And Agriculture Business Principles](#)

[French Ministry of Foreign Affairs & French Development Agency, Technical Committee on Land Tenure and Development, Guide to due diligence of agribusiness projects that affect land and property rights – Operational Guide](#)

---

[COSA Measuring Sustainability Report](#)

---

[Principles for Responsible Agricultural Investment that Respects Rights, Livelihoods and Resources](#)

---

[Sustainable Sourcing of Agricultural Raw Materials: a Practitioner's Guide](#)

---

[Interlaken Group, and its Guide Respecting Land and Forest Rights](#)

---

[International Cocoa Initiative](#)

---

Selected agriculture, food and beverage company policies and procedures

---

Wide range of reports & materials from UN – FAO, ILO, UNICEF, UNEP, UNDP, World Bank Group

---

Wide range of reports on agriculture, food and beverage industry from civil society, academic & expert sources

---

## Apparel Industry Standards and Sources

---

[IFC Environmental and Social Management System Implementation](#)

---

[The Alliance for Bangladesh Worker Safety](#)

---

[Handbook for Textiles & Apparel](#)

---

[Sedex Risk Assessment Tool & Supplier Workbook](#)

---

[The Bangladesh Accord on Fire and Building Safety](#)

---

[Fair Labor Association Code of Conduct](#)

---

[Know the Chain](#)

---

[Ethical Trading Initiative Base Code](#)

---

[Not for Sale](#)

---

[Free2Work](#)

---

[Fair Wear Foundation](#)

---

[IHRB's Dhaka Principles on Migration with Dignity](#)

---

[Clean Clothes Campaign](#)

---

[OECD work on garment and footwear supply chains](#)

---

[EU work on garment supply chains](#)

---

[IFC-ILO Better Work Programme](#)

---

[Global Social Compliance Programme](#)

---

Wide range of reports on apparel industry from civil society, academic & expert sources

---



---

Selected apparel company policies and procedures

---

Wide range of reports, materials from UN – ILO, UNICEF

---

## Extractives Industry Standards and Sources

---

[Voluntary Principles on Security and Human Rights](#)

---

[IPIECA materials](#)

---

[Extractive Industries Transparency Initiative](#)

---

[ICMM materials](#)

---

[International Code of Conduct for Private Security Service Providers \(ICoC\)](#)

---

[ARPEL materials](#) - Regional Association Of Oil, Gas And Biofuels Sector Companies In Latin America And The Caribbean

---

American National Standards Institute - [Management System for Quality of Private Security Company Operations – Requirements with Guidance](#)

---

OECD materials on [conflict minerals & extractive sector](#)

---

[Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development materials](#)

---

The Initiative for Responsible Mining Assurance (IRMA) – [Standard for Responsible Mining](#)

---

[Better Coal Initiative](#)

---

[Responsible Jewellery Council](#)

---

[Canadian Mining Association materials](#)

---

World Gold Council [Conflict Free Gold Standard](#)

---

Canadian Government [CSR Checklist for Canadian Mining Companies Working Abroad](#)

---

[PRI Collaborative Engagement on Human Rights in the Extractive Sector](#)

---

China Chamber of Commerce of Metals, Minerals & Chemicals Importers & Exporters [Guidelines for Social Responsibility in Outbound Mining Investments](#)

---

UN Global Compact [Draft Responsible Business Practice Toolkit for the Land, Construction and Real Estate Sector](#)

---

[Centre for Social Responsibilities in Mining materials](#)

---

[Equitable Origin EO100 Standard](#)

---

[Interlaken Group, and its Guide Respecting Land and Forest Rights](#)

---

[Fairminded Standard For Gold From Artisanal And Small-Scale Mining, Including Associated Precious Metals](#)

---

Wide range of reports on extractive industry from civil society, academic & expert sources

---



---

Wide range of reports & materials from UN – ILO, UNICEF, UNEP, UNDP, World Bank Group

---

Reporting Frameworks, Standards & Sources

---

Shift Project, [Human Rights Reporting: Are Companies Telling Investors What They Need to Know?](#)

---







Harnessing the competitive nature of the markets to drive better human rights performance.

