

# Human Rights



## Thematic ESG Data Analysis: Starter



## Important Note

- This sample report features only some sample datasets and questions for illustration of the analysis section content.
- T-DAR has 3 modules. The depth of data analysis depends on the chosen set-up.

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<b>12</b>	<b>Data Analysis at Industry and Country Level</b> Detailed data analysis by industry group and geography to understand how the topic is addressed Benchmarking of the company performance on data-point level versus peers in the industry and in the countries of reference
<b>41</b>	<b>Company Performance on the Topic based on the CSA practice</b> Performance of the company on the specific topic, highlighting the major gaps in terms of score with respect to the CSA practice
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# Human Rights

## Relevance for the society

Many stakeholders including consumers and investors raised their expectations towards companies for respecting human rights. Though, the Universal Declaration of Human Rights (UDHR) is a milestone document in the history of human rights, there has been a requirement for a more sophisticated structure to check for the actual implementation of human rights within the companies. Grave human rights violations by companies ending in tragic incidents affecting society and environment made it clear that corporate accountability and remediation are complex issues, as numerous challenges and obstacles exist when it comes to the implementation of the UN Guiding Principles on Business and Human Rights. New legislation, the physical impact of climate change, geopolitical frictions as well as the emergence of new technologies force companies to move human rights risk management up in the agenda.

## Relevance for the business

Companies are expected to have an active commitment to respect human rights. This means avoid causing or contributing to adverse human rights impacts, address such impacts when they occur and prevent or mitigate adverse human rights impacts from own operations and from products or services by business relationships. The approach to identify and manage human rights risks across the value chain and business partners should include a statement of policy commitment, a due diligence process, a process for remediation and a high level of transparency. Businesses that effectively protect and apply human rights naturally build their brand as more successful and support the general societies' prosperity essential for the growth of a company. A sound management approach towards human rights might affect the risk profile of a company through a lower level of controversies and related financial implications.

## Relevance for the capital market

Investors might identify positive impacts of a good practice in terms of human rights management by companies in the form of a better risk profile and growth potential. Good human rights practice in the form of a commitment, risk identification process, mitigation and a remediation process might indicate a better management of the risks, and a possibly lower frequency of costly controversial events. In general, good practice in human rights enhances reputation of a company and strengthens its licence to operate, enhancing the access to markets. This also results in improved staff morale, leading to higher motivation, productivity, and the ability to attract and retain the best employees. A weak human rights management might become an exclusion factor from investment portfolios. Companies involved in activities perceived to be linked to human rights risks might fall into exclusion screenings.

Sources:

- CSA 2023
- Business and Human Rights: Towards a Decade of Global Implementation, S&P Global February 2021
- Human Rights Translated - A Business Reference Guide ; UN Global Compact

## Human Rights in the CSA

### CSA 2022 Methodology

The basis of the analysis is the S&P Global 2022 Corporate Sustainability Assessment (CSA) which evaluated around 3'000 companies on various E, S, and G parameters, including 4 specific questions about their human rights performance, in line with the UN Guiding Principles on Business and Human Rights. These questions cover topics such as policy for the commitment to respect human rights, due diligence process to proactively identify and assess potential impacts and risks, assessment of potential human rights issues across business activities and human rights mitigation and remediation. The analysis offers insights into the current human rights performance of companies participating in the CSA across 11 industry groups and in 5 geographic locations.

### Relevant questions from the Corporate Sustainability Assessment (CSA) 2022 covered in this report:

1. Human Rights Commitment
2. Human Rights Due Diligence Process
3. Human Rights Assessment
4. Human Rights Mitigation & Remediation

Source: CSA 2022

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# The Corporate Sustainability Assessment (CSA)

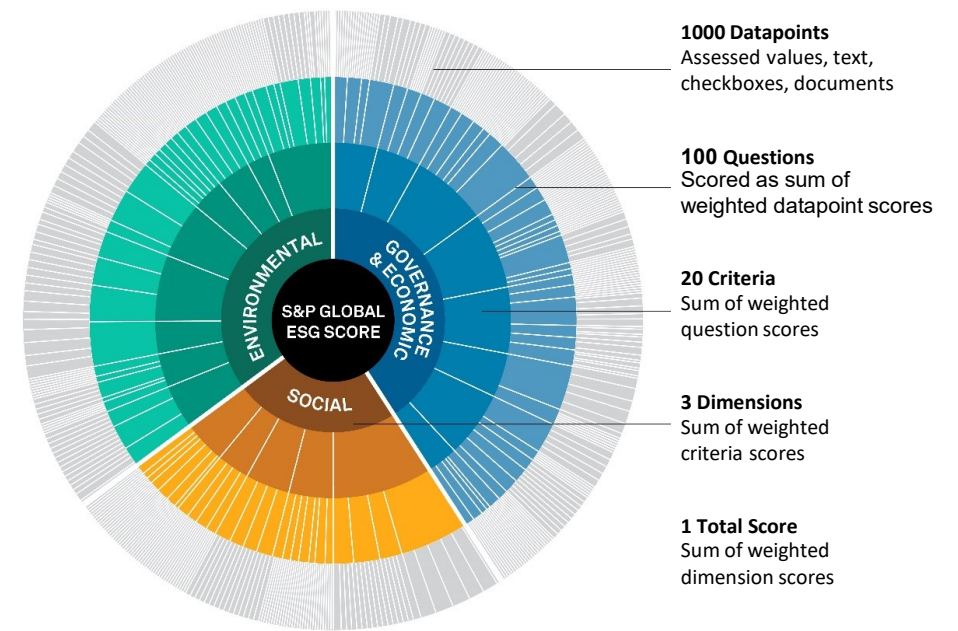
The Corporate Sustainability Assessment (CSA) is an annual evaluation of companies' sustainability practices. This year, S&P Global is inviting over 13,800 companies. The CSA focuses on criteria that are both industry-specific and financially material and has been doing so since 1999.

## Key facts

- As of January 2020, the CSA is **issued by S&P Global**, where it forms the foundation of company ESG disclosure to S&P Global for financially material ESG factors and will underpin the ESG research across our different divisions (S&P Global Ratings, S&P Dow Jones Indices and S&P Global Market Intelligence).
- In SustainaAbility's Rate the Raters 2019 report, companies rated the CSA as the most useful ESG assessment thanks to its high level of transparency, its sector-specific view of material ESG issues, and its incorporation of emerging sustainability risks and opportunities. In the 2020 report, which looked at the investor perspective, the CSA came out top **among the highest-quality ratings** and was cited as a "strong signal of sustainability."
- For over 20 years, the results of the CSA are used for the annual rebalancing of the iconic **Dow Jones Sustainability Indices (DJSI)**. CSA scores are used in numerous other S&P Dow Jones indices including the Dow Jones Sustainability Indices (DJSAI) and the S&P 500 ESG.
- S&P Global ESG Scores** calculated from the CSA are made available to the global Financial markets via the **S&P Capital IQ Pro platform**, robustly linked to financial and industry data, research and news, providing integral ESG intelligence to make business and financial decisions with conviction.
- Learn all about S&P Global's ESG Solutions at [www.spglobal.com/ESG](http://www.spglobal.com/ESG) and the CSA at [www.spglobal.com/esg/csa](http://www.spglobal.com/esg/csa)

## From data to score

The Corporate Sustainability Assessment (CSA) uses a consistent, rule-based methodology to convert an average of 1000 data points per company into a **total sustainability score**. It applies 62 industry-specific approaches. The size of the segments in the sample graph below represents the **weight (materiality)** assigned at the different levels. This chart is not representative of your industry.



# Data Universe Covered










**Reference Universe for this Report**

All companies that actively participated in the 2022 CSA which are eligible for inclusion in the Dow Jones Sustainability Indices , S&P ESG Indices and Other-listed Companies.








# How to Interpret the Icons of the CSA Methodology

## CSA Expected Practice

Assessment Focus		Description of Information Sought
Disclosure / Transparency		Disclosure of qualitative/quantitative information
Documents		Document supporting company's response
Public Documents		Publicly available document supporting company's response
Exposure/Coverage		Coverage of measures implemented, or data reported
Trend		Trend of key indicators in the last three/four years
Performance		Performance of key indicators in comparison to the expected threshold
Awareness		Awareness about internal and external issues and measures taken
External Verification		Third party verification of data or of processes
Expected Practice New / Changed		This is a new question, or the expectations have changed significantly for this question compared to last year

Source: CSA

## Gap Analysis (only T-DAR Starter and Custom)

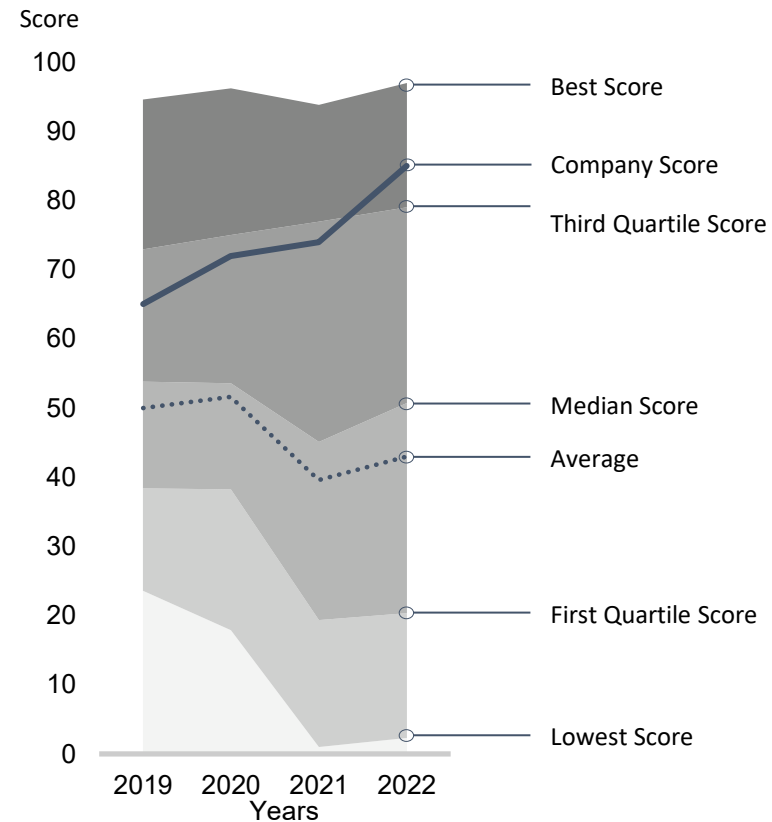
Assessment		Description
Full Score (100)		The company's answer received full points, or public information was found
Partial Score (1 to 99)		The company's answer did not fully meet the expected practice, or the company did not answer the question, but partial information was found publicly
Score of zero		The company did not answer the question, or the answer did not meet expectations
Additional information		Additional general or company specific information on the assessment approach and result
Not applicable		The question/aspect is not applicable for the company, resulting in a relative increase of question/aspect weights across the other questions/aspects in this criterion/dimension

# How to Interpret the Peer Group Distribution

## Interpretation of the Example

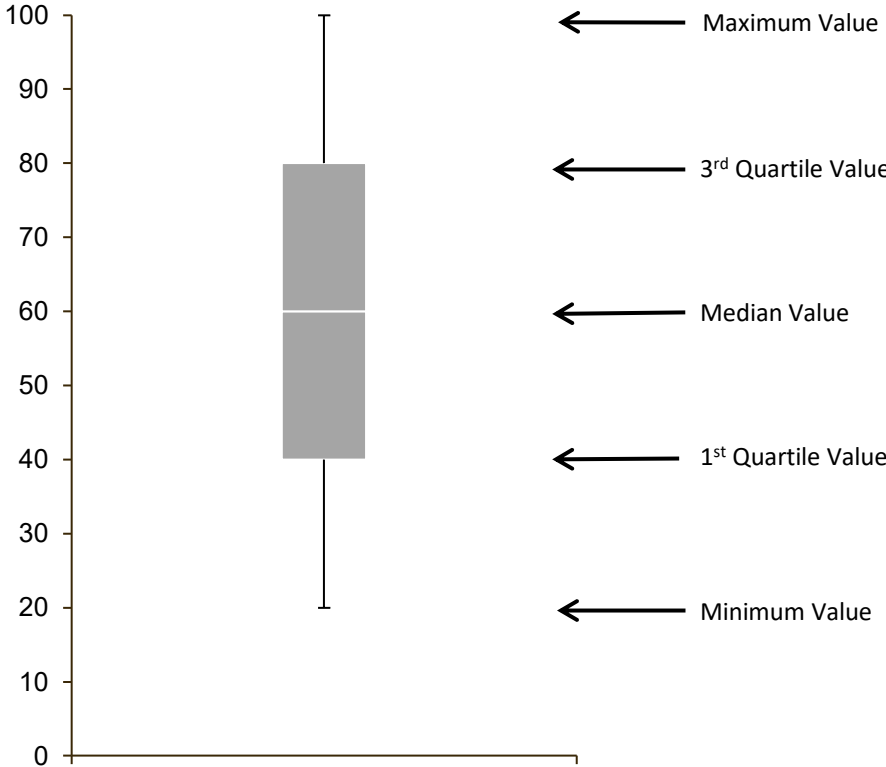
Over the four-year period the company's score improved substantially and the company moved from being in the peer group quartile above the median into the top quartile (25% best performing companies). At the same time the average score in the industry dropped and the median and best score values stayed more or less constant with a drop in year 2021. The scores of companies in the top quartile also moved closer together, while the range of scores of the companies in the quartiles above and below the median widened.

Peer Group Distribution Example



# How to Interpret the Box-and-Whisker Plot

Example of Box-and-Whisker Plot



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# Human Rights Due Diligence Process

A transparent due diligence process to proactively and systematically identify potential human rights impacts is paramount for a human rights commitment to become reality

## CSA Expected Practice – Human Rights Due Diligence Process (1/3)

Topic rationale, focus and expected practice for the topic explain the context, materiality and data used for the analysis.

### Rationale

A due diligence process should be designed to proactively and systematically identify potential human rights impacts and where they could occur. The scope of the due diligence should include risk identification process, whether it covers only own operations or also the value chain and other activities, and whether a human rights due diligence process is performed before entering new business relationships (mergers, acquisitions, joint ventures, etc.).

### Focus and Expected Practice

Aspects	Focus and Expected practice description
<p><b>Human rights – due diligence process</b></p>	<p>Publicly available human rights due diligence process is implemented covering the following aspects:</p>
	<ul style="list-style-type: none"> <li>• Risk identification in our own operations</li> </ul>
	<ul style="list-style-type: none"> <li>• Risk identification in our value chain or other activities related to our business</li> </ul>
	<ul style="list-style-type: none"> <li>• Risk identification in new business relations (mergers, acquisitions, joint ventures...)</li> </ul>

Source: CSA 2022

## CSA Expected Practice – Human Rights Due Diligence Process (2/3)

Topic rationale, focus and expected practice for the topic explain the context, materiality and data used for the analysis.

### Rationale

The focus is on the type of issues companies have specifically addressed when carrying out the due diligence process and what type of vulnerable groups have clearly been considered throughout the process. A passive approach such as a whistle-blowing or confidential reporting system is not sufficient for this purpose.

### Focus and Expected Practice

Aspects	Focus and Expected practice description
<p>Issues</p>	<p>Publicly available human rights due diligence process is implemented covering at least four of the following issues:</p> <ul style="list-style-type: none"> <li>• Forced labor</li> <li>• Human trafficking</li> <li>• Child labor</li> <li>• Freedom of association</li> <li>• Right to collective bargaining</li> <li>• Equal remuneration</li> <li>• Discrimination</li> </ul>

Source: CSA 2022

## CSA Expected Practice – Human Rights Due Diligence Process (3/3)

Topic rationale, focus and expected practice for the topic explain the context, materiality and data used for the analysis.

### Focus and Expected Practice

Aspects	Focus and Expected practice description
<p><b>Groups at risk of human rights issues</b></p>	<p>Others, please specify</p>
	<p>Publicly available human rights due diligence process is implemented covering at least four of the following groups:</p>
	<ul style="list-style-type: none"> <li>• Own Employee</li> </ul>
	<ul style="list-style-type: none"> <li>• Women</li> </ul>
	<ul style="list-style-type: none"> <li>• Children</li> </ul>
	<ul style="list-style-type: none"> <li>• Indigenous People</li> </ul>
	<ul style="list-style-type: none"> <li>• Migrant Worker</li> </ul>
	<ul style="list-style-type: none"> <li>• Third-party employees</li> </ul>
	<ul style="list-style-type: none"> <li>• Local Community</li> <li>• Others, please specify</li> </ul>

Source: CSA 2022



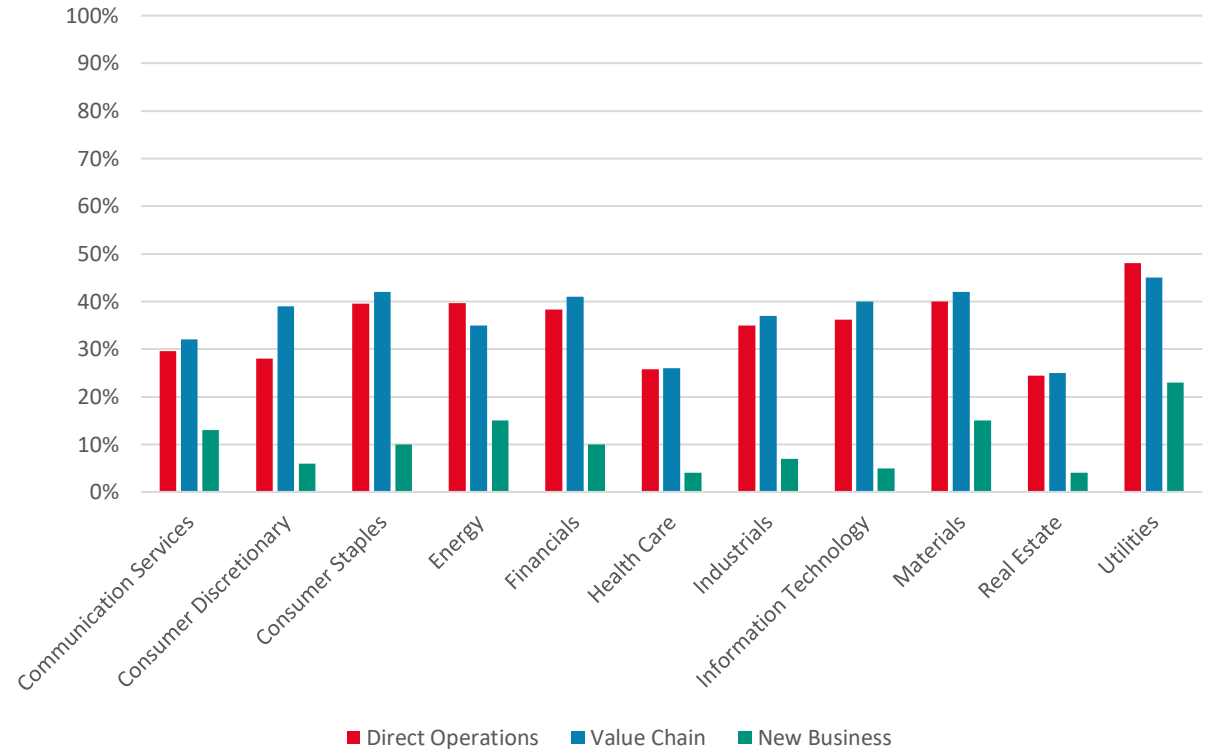
# Company-Wide Due Diligence Process to Identify Areas of Potential Risks

Note: The data analysis does not include companies for which this question has been considered as not applicable.

## Description

- Among the industry groups, more than half of the companies in the analysed universe have a company-wide due diligence process either for their operations, value chain or new business relations.
- Utilities has the highest proportion of companies that have due diligence process for risk identification in the given groups.
- Real Estate has the lowest proportion of companies that have due diligence process for risk identification.

Percentage of companies having company-wide due diligence process for risk identification in operations, value chain or other activities related to the business and new business relations (analysis by industry group)



Source: CSA 2022

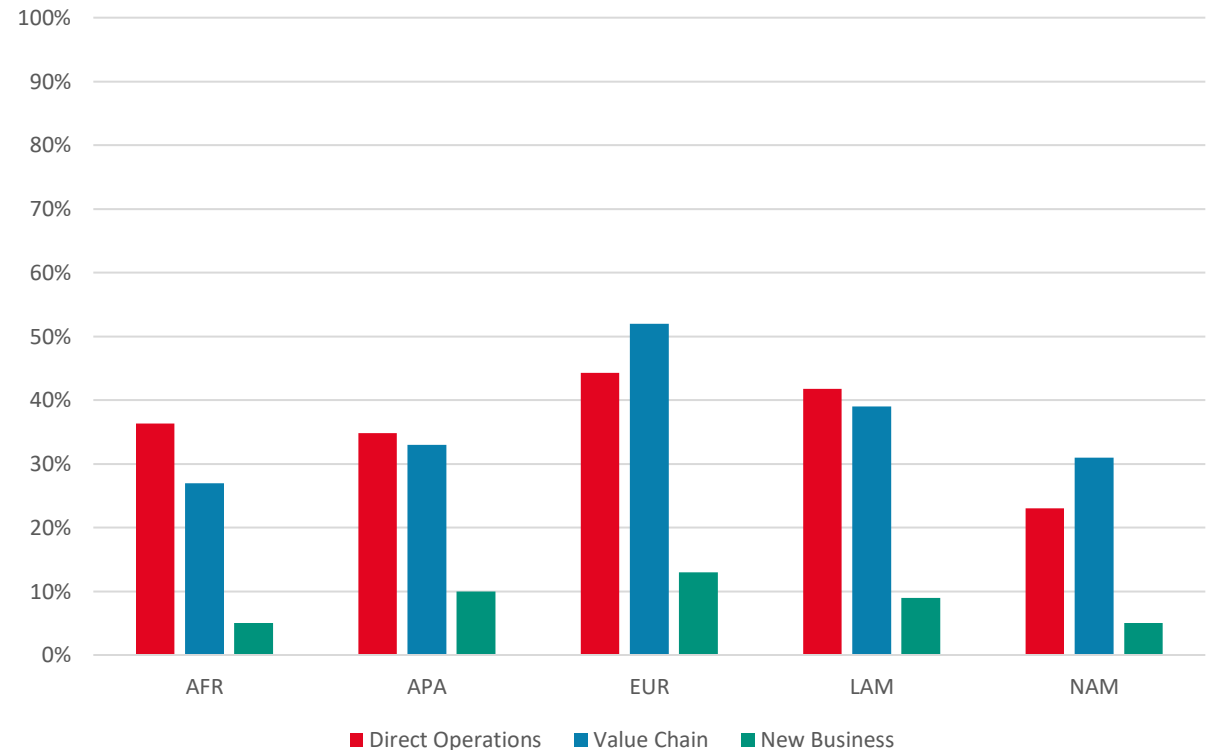
## Company-Wide Due Diligence Process to Identify Areas of Potential Risks

Note: The data analysis does not include companies for which this question has been considered as not applicable.

### Description

- Analysing companies' reporting across geographies, Europe has the highest percentage of companies having company-wide due diligence process for risk identification for all three categories.
- The average values for companies based in North America shows the lowest values across the three categories in terms of policy coverage.
- Value chain is the most covered category in the due diligence process across different regions, whereas new business is the least covered category.

Percentage of companies having company-wide due diligence process for risk identification in operations, value chain or other activities related to the business and new business relations (analysis by geographical region)



Source: CSA 2022

# Industry & Country Level Breakdown on for Company-wide Due Diligence Process to Identify Areas of Potential Risks

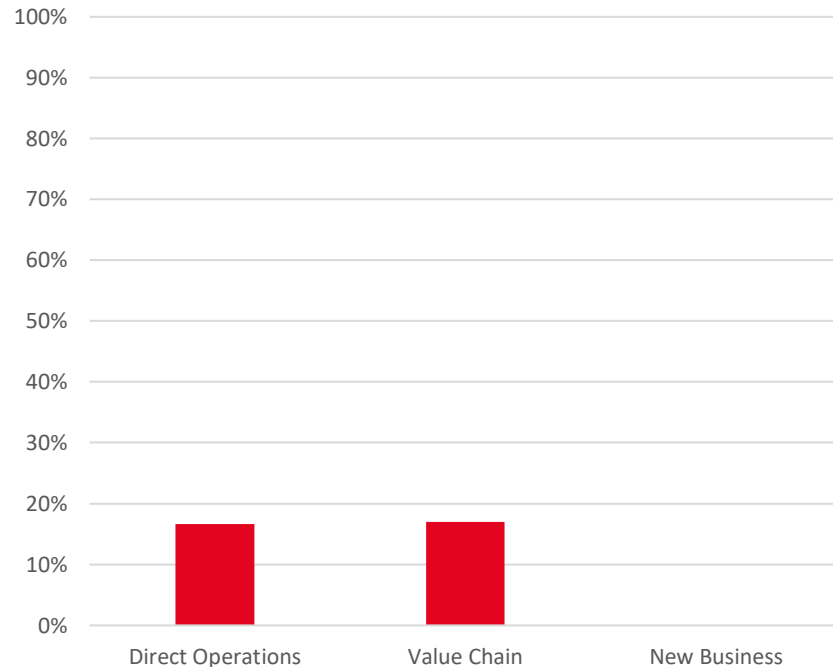
Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's industry and country of reference, as classified by GICS and S&P Global, are in scope.

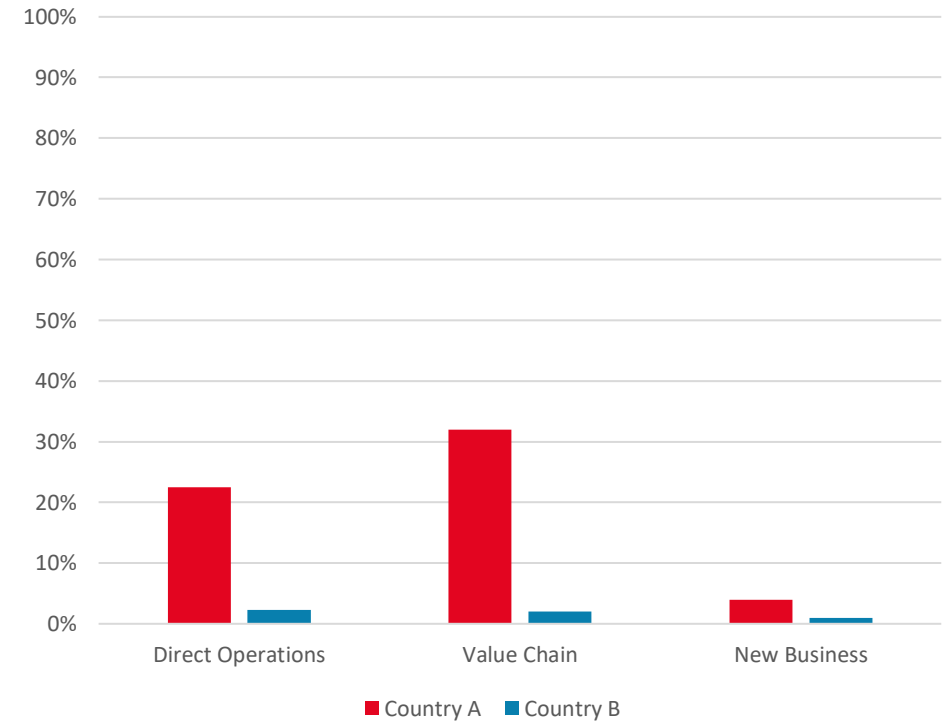
### Company Performance

The Company has a due diligence process in place for risk identification

Percentage of companies having company-wide due diligence process for risk identification in operations, value chain or other activities related to the business and new business relations, for company's industry



Percentage of companies having company-wide due diligence process for risk identification in operations, value chain or other activities related to the business and new business relations, for company's country



Source: CSA 2022

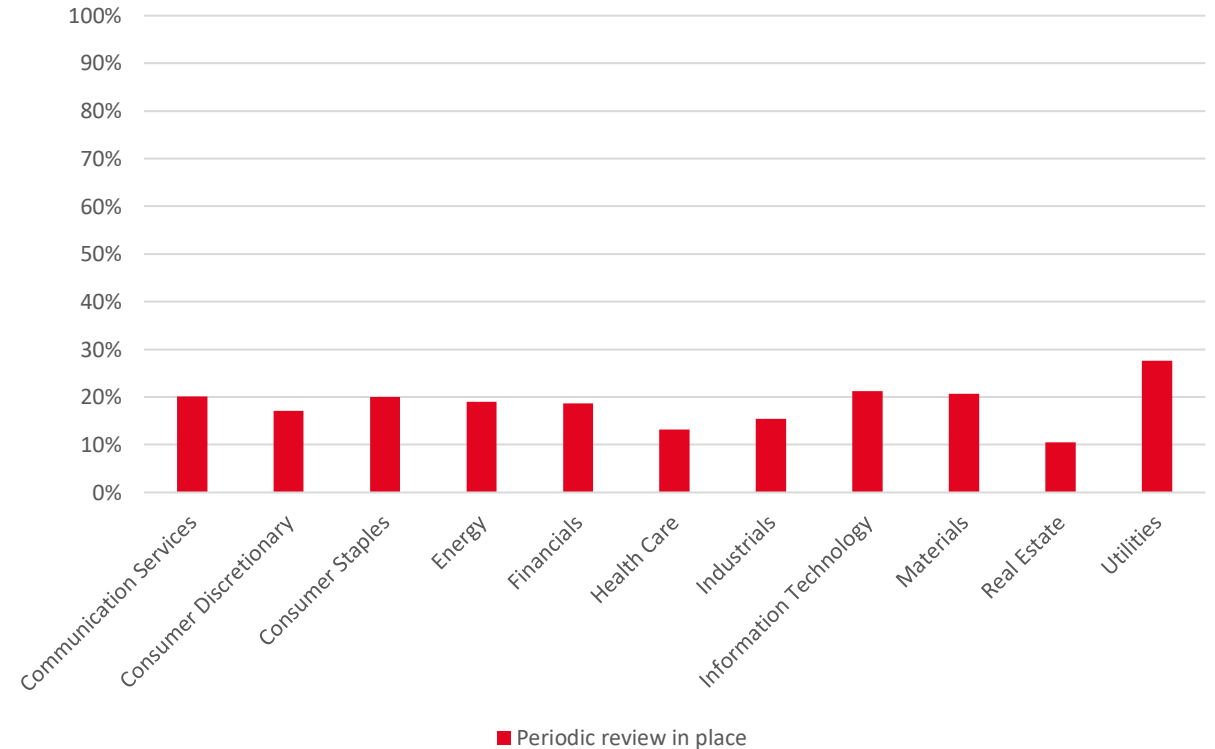
## Systematic Periodic Review of the Risk Mapping of Potential Issues

Note: The data analysis does not include companies for which this question has been considered as not applicable.

### Description

- Among the industry groups, not even half of the companies perform a systematic periodic review of the risk mapping of potential issues.
- Utilities (28%) has the highest proportion of companies.
- Compared to other industry groups, Real Estate (10%) has the lowest proportion of companies.

Percentage of companies performing a systematic periodic review of the risk mapping of potential issues (analysis by industry group)



Source: CSA 2022

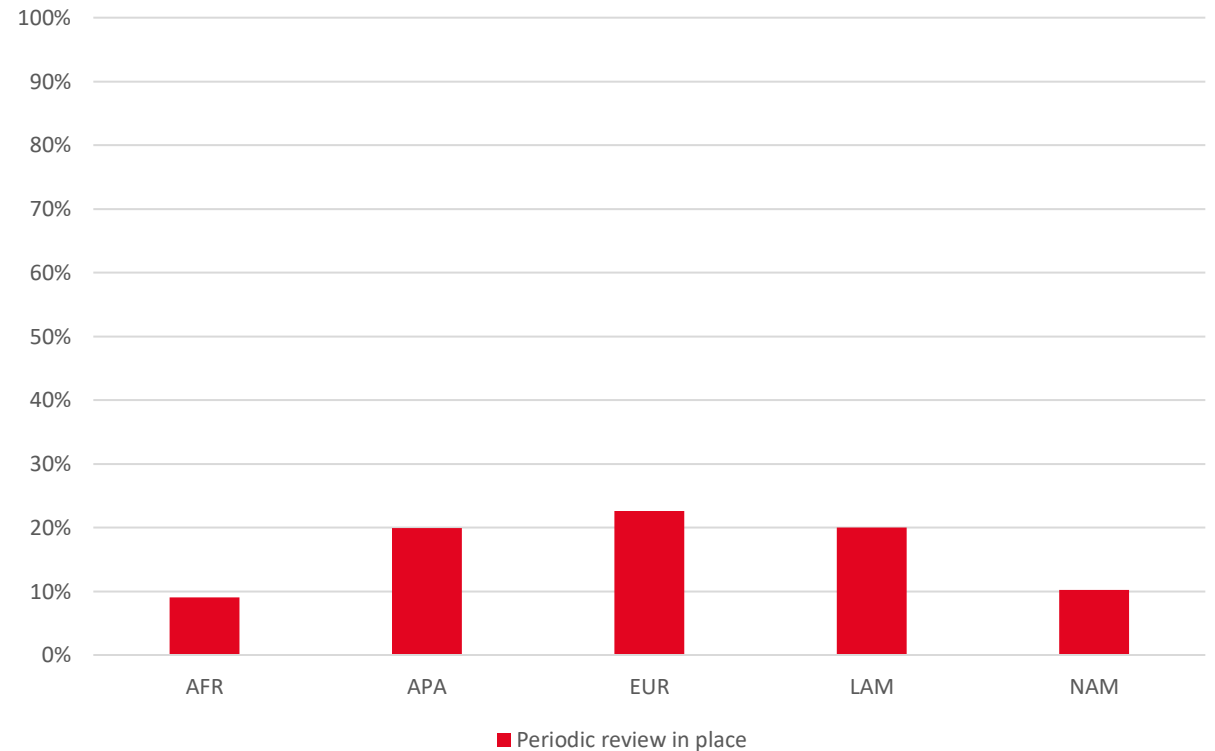
## Systematic Periodic Review of the Risk Mapping of Potential Issues

Note: The data analysis does not include companies for which this question has been considered as not applicable.

### Description

- Analysing companies' reporting across geographies, Europe (23%) among the regions has the highest proportion of companies performing a systematic periodic review of the risk mapping of potential issues.
- Only 9% of the companies based in Africa address these topics in their policies.

Percentage of companies performing a systematic periodic review of the risk mapping of potential issues (analysis by geographical region)



Source: CSA 2022

# Industry & Country level Breakdown for Systematic Periodic Review of the Risk Mapping of Potential Issues

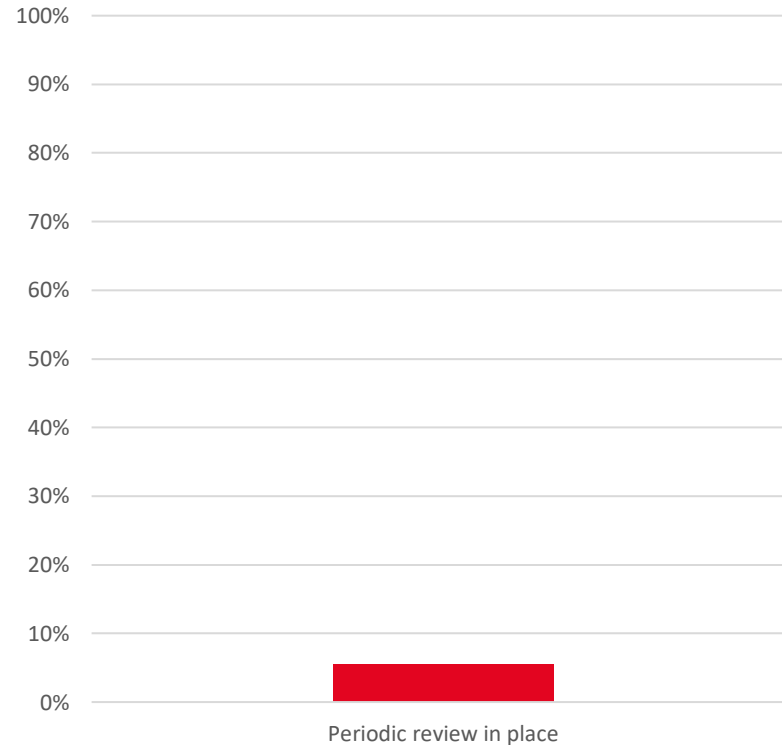
Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's industry and country of reference, as classified by GICS and S&P Global, are in scope.

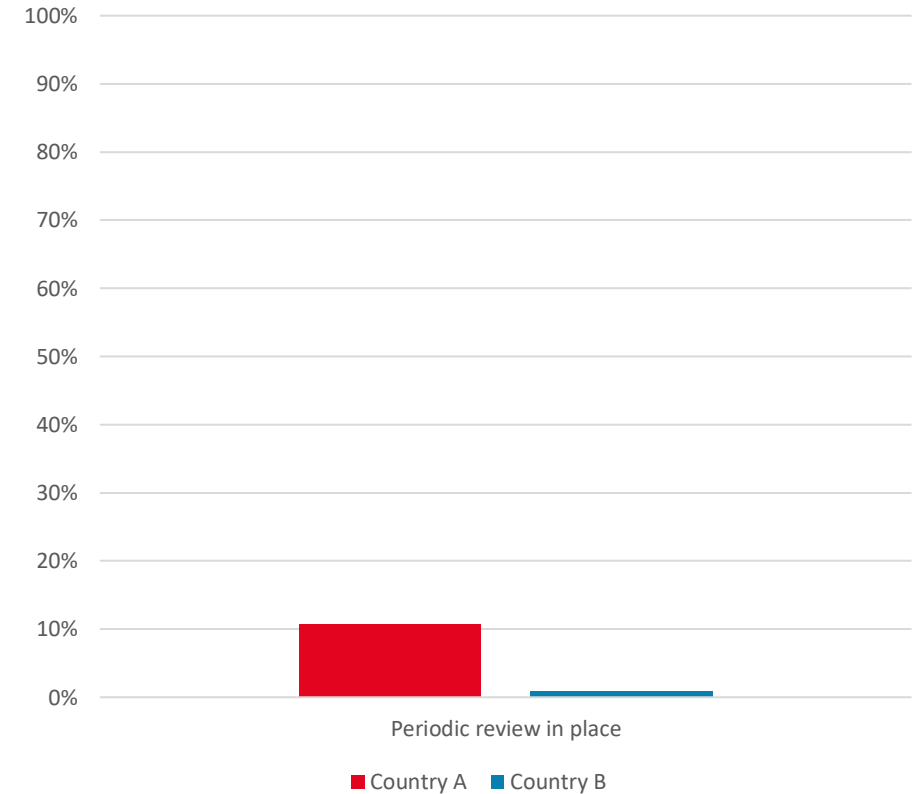
### Company Performance

The Company performs systematic periodic review of the risk mapping of potential issues

Percentage of companies performing a systematic periodic review of the risk mapping of potential issues, for company's industry



Percentage of companies performing a systematic periodic review of the risk mapping of potential issues, for company's country



Source: CSA 2022

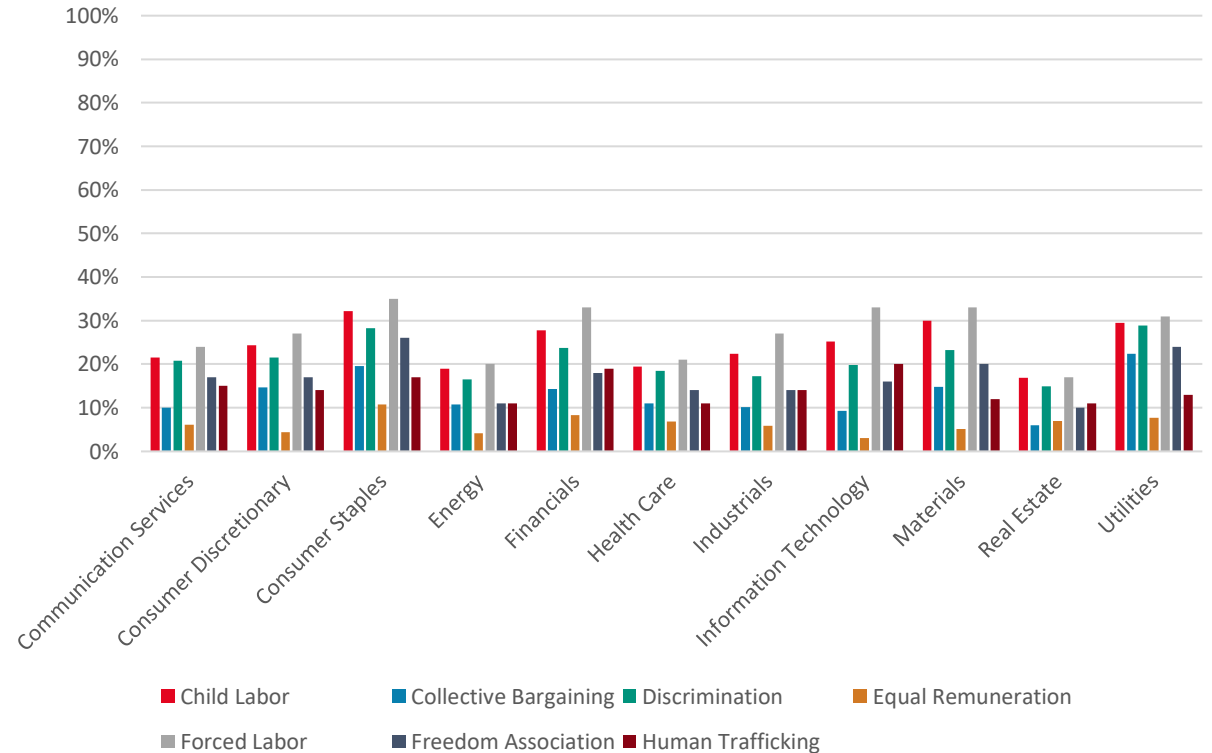
# Actual or Potential Human Rights Issues Covered/Identified in the Due Diligence Process

Note: The data analysis does not include companies for which this question has been considered as not applicable.

## Description

- Consumer Staples has the highest proportion of companies that have publicly disclosed the potential human rights issues.
- Compared to other industry groups, Real Estate has the lowest proportion of disclosure.
- Forced Labor is the aspect mostly considered, for all the industries, while equal remuneration is included with lesser frequency.

Percentage of companies disclosing actual or potential human rights issues covered/identified in the due diligence process (analysis by industry group)



Source: CSA 2022

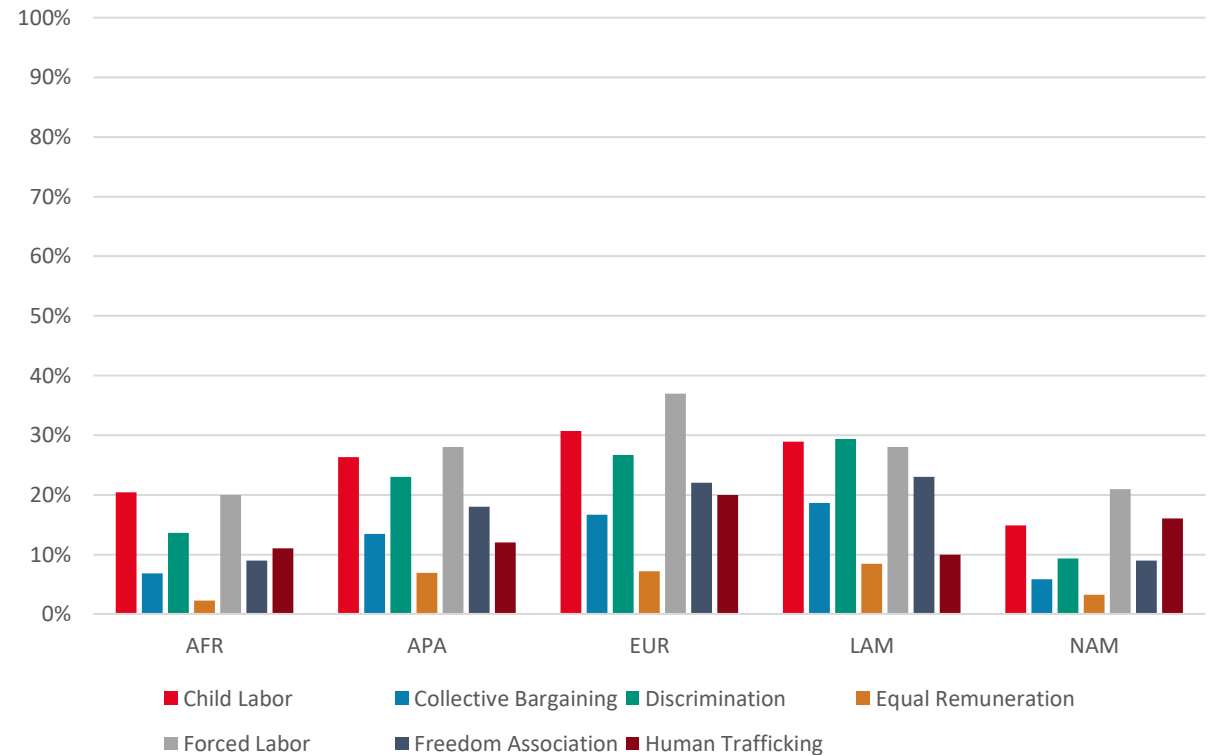
# Actual or Potential Human Rights Issues Covered/Identified in the Due Diligence Process

Note: The data analysis does not include companies for which this question has been considered as not applicable.

## Description

- Analysing companies' reporting across geographies, Europe and Latin America are among the regions that have a high proportion of companies disclosing actual or potential human rights issues.
- Africa and North America have the least percentage of companies that address these topics.
- The topic mostly addressed across the regions is Forced Labor whereas Equal Remuneration is the least covered.

Percentage of companies disclosing actual or potential human rights issues covered/identified in the due diligence process (analysis by geographical region)



Source: CSA 2022



# Industry and Country level Breakdown on Actual or Potential Human Rights Issues Covered/Identified in the Due Diligence Process

Note: The data analysis does not include companies for which this question has been considered as not applicable.

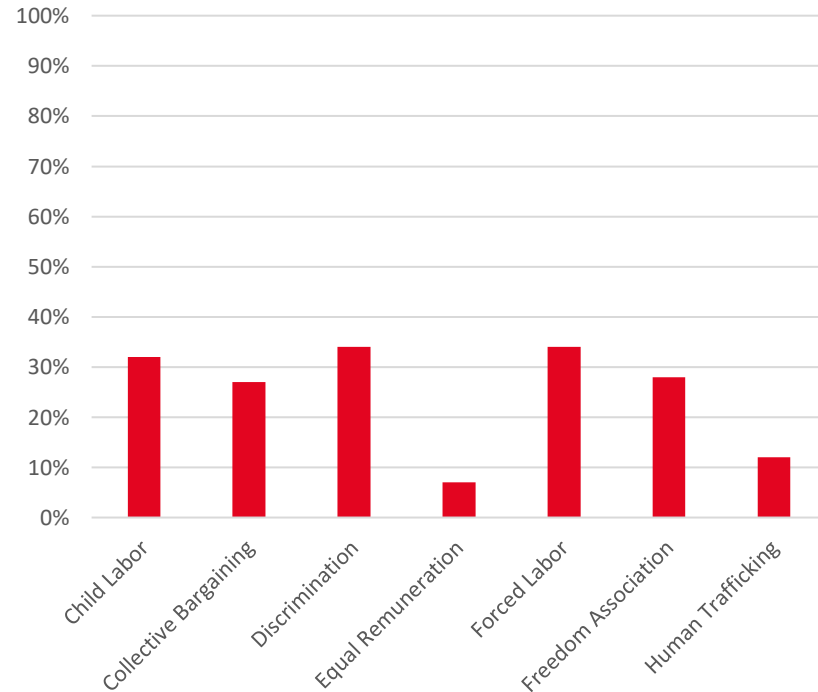
The company's industry and country of reference, as classified by GICS and S&P Global, are in scope.

### Company Performance

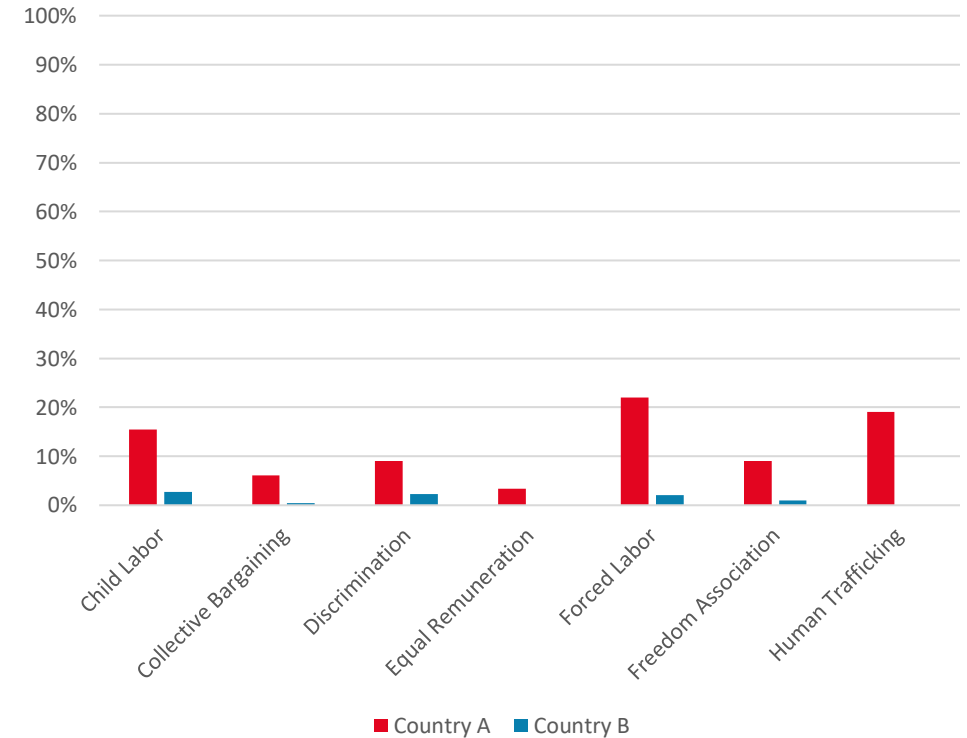
The company's publicly available human rights due diligence process considers the following issues:

- Forced labor
- Discrimination

Percentage of companies disclosing actual or potential human rights issues covered/identified in the due diligence process, for company's industry



Percentage of companies disclosing actual or potential human rights issues covered/identified in the due diligence process, for company's country



Source: CSA 2022

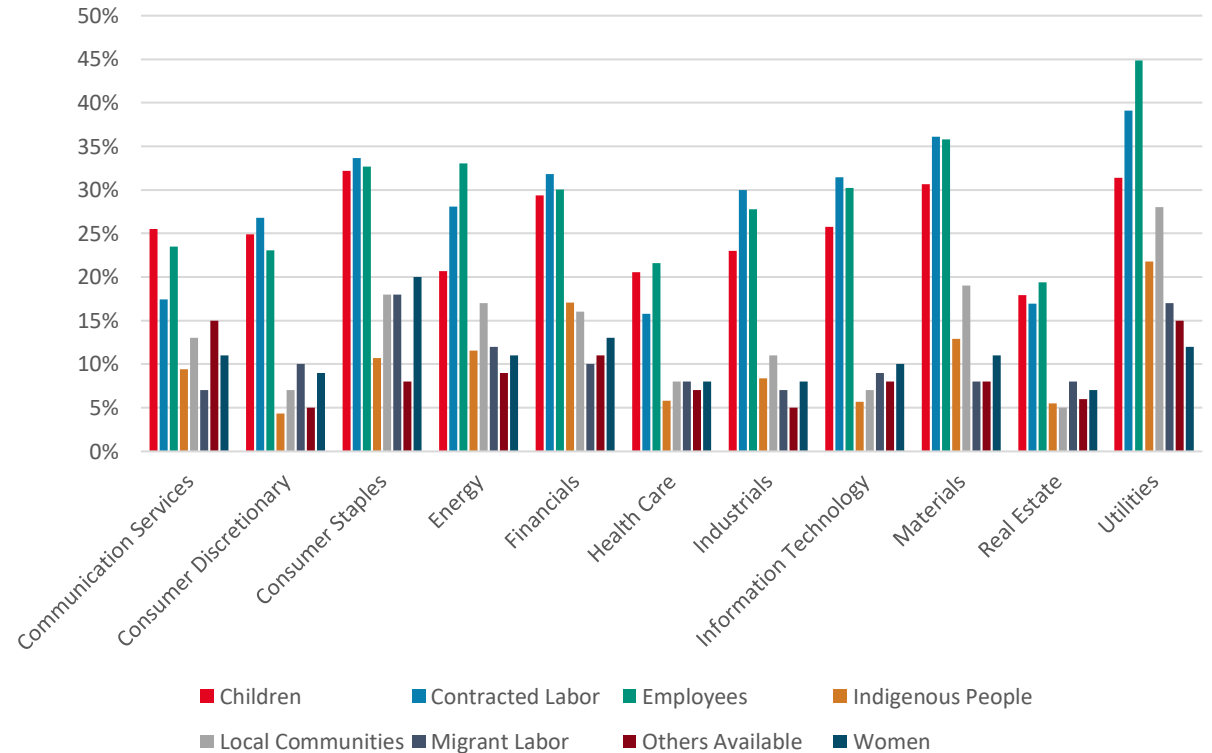
## Vulnerable Groups Covered or Identified in the Due Diligence Risk Identification Process

Note: The data analysis does not include companies for which this question has been considered as not applicable.

### Description

- Among the industry groups, more than half of the companies have disclosed groups at risk of human rights.
- Utilities has the highest proportion of companies disclosing in this regard.
- Compared to other industry groups, Real Estate has the lowest proportion of companies disclosing in this regard.
- ‘Contracted Labor’ and ‘Employees’ are mostly identified in the due diligence process.

Percentage of companies disclosing the vulnerable groups identified in the due diligence process (analysis by industry group)



Source: CSA 2022

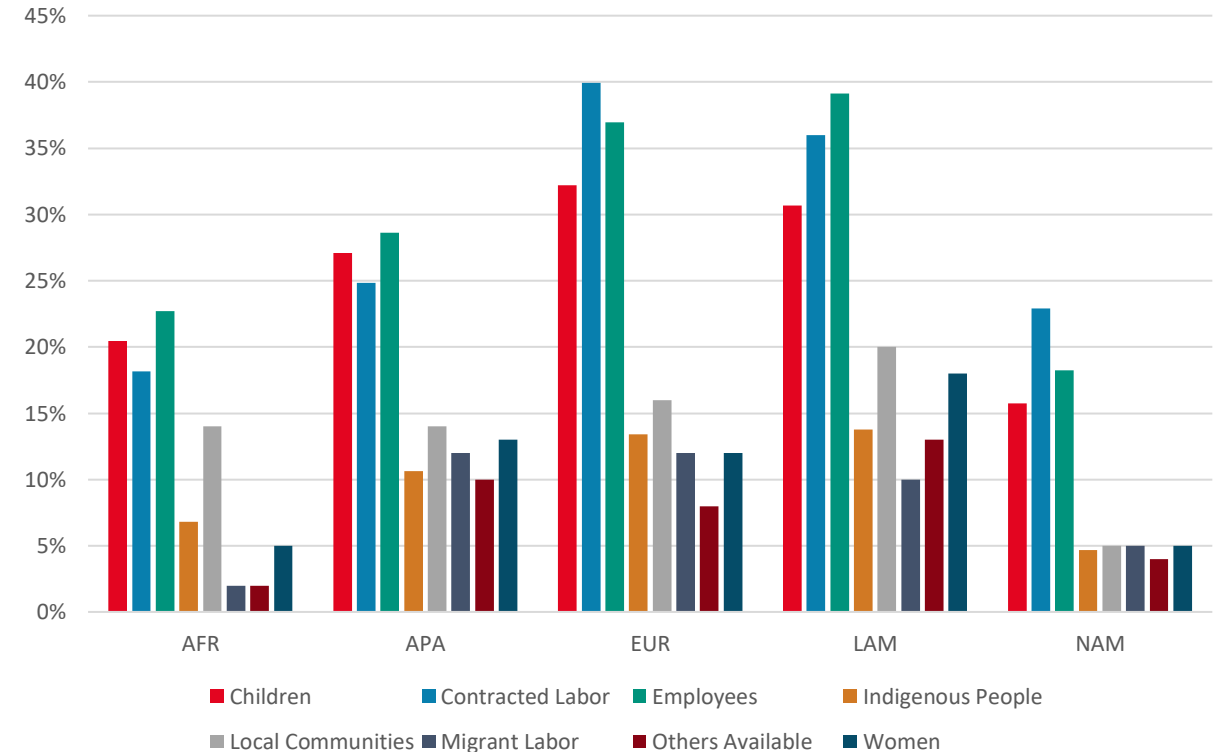
## Vulnerable Groups Covered or Identified in the Due Diligence Risk Identification Process

Note: The data analysis does not include companies for which this question has been considered as not applicable.

### Description

- Analysing companies' reporting across geographies, Europe and Latin America are among the regions that have a high proportion of companies disclosing the vulnerable groups at risk of human rights issues.
- North America has the lowest proportion of companies in this regard.
- 'Contracted labor' is the most covered group across different regions whereas 'Migrant labor' is the least covered group.

Percentage of companies disclosing the vulnerable groups identified in the due diligence process (analysis by geographical region)



Source: CSA 2022

# Industry and Country level Breakdown for Vulnerable Groups Covered or Identified in the Due Diligence Risk Identification Process

Note: The data analysis does not include companies for which this question has been considered as not applicable.

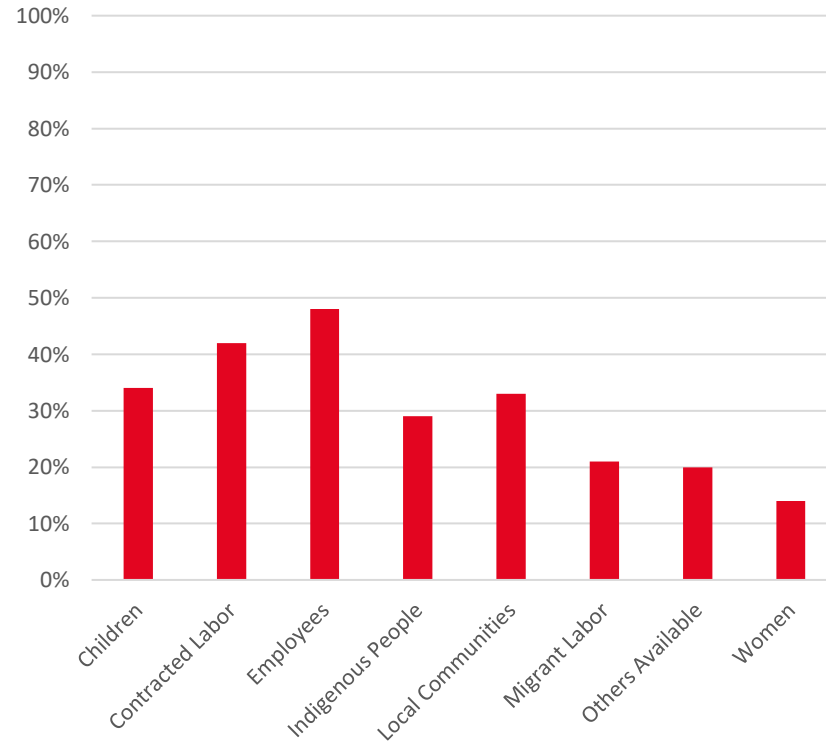
The company's industry and country of reference, as classified by GICS and S&P Global, are in scope.

### Company Performance

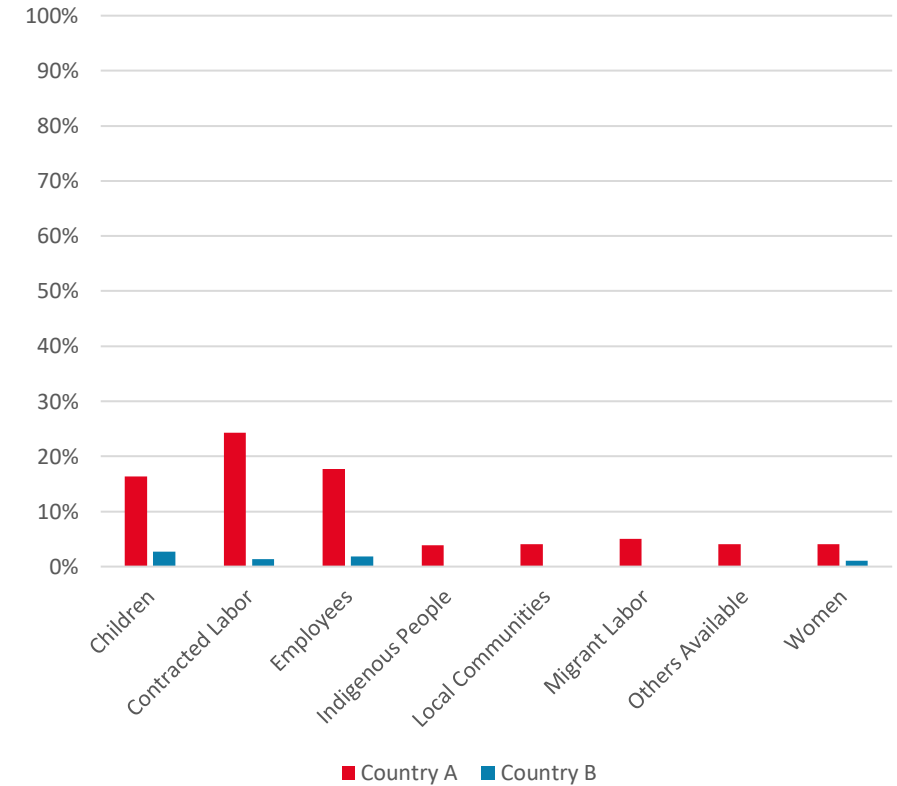
Publicly available Human rights due diligence process is implemented covering the following groups:

- Own Employee
- Indigenous People
- Third-party employees
- Local Community
- Others (Human Rights Defenders)

Percentage of companies disclosing the vulnerable groups identified in the due diligence process, for company's country



Percentage of companies disclosing the vulnerable groups identified in the due diligence process, for company's country



Source: CSA 2022

# Human Rights Assessment

Regular human rights assessment covering own operations, contractors, tier I suppliers and joint ventures and transparency on mitigation actions taken for the risks identified


## CSA Expected Practice – Human Rights Assessment (1/2)

Topic rationale, focus and expected practice for the topic explain the context, materiality and data used for the analysis.

### Rationale

The focus is on the assessment of the extent a company is proactively identifying where risks are and how they are addressed and managed. The process should consider the country contexts in which the organization operates, the potential and actual human rights impacts resulting from the organization’s activities, and the relationships connected to those activities.

### Focus and Expected Practice




Aspects	Focus and Expected practice description	
Human rights assessment – own operations		Human rights assessment conducted for all operations within the last 3 years
		Disclosure on percentage of business activities determined to be at risk
		Mitigation plans in place for all business activities that are determined to be at risk
Human rights assessment - contractors and tier 1 suppliers		Human rights assessment conducted for all contractors and tier 1 suppliers within the last 3 years
		Disclosure on percentage of contractors and tier 1 suppliers determined to be at risk
		Mitigation plans in place for all contractors and tier 1 suppliers that are determined to be at risk

Source: CSA 2022

# CSA Expected Practice – Human Rights Assessment (2/2)

Topic rationale, focus and expected practice for the topic explain the context, materiality and data used for the analysis.

## Focus and Expected Practice

Aspects	Focus and Expected practice description	
<b>Human rights assessment - Joint ventures (including stakes above 10%) (as a % of joint ventures)</b>		Human rights assessment conducted for all joint ventures within the last 3 years
		Disclosure on percentage of joint ventures determined to be at risk
		Mitigation plans in place for all joint ventures that are determined to be at risk

Source: CSA 2022

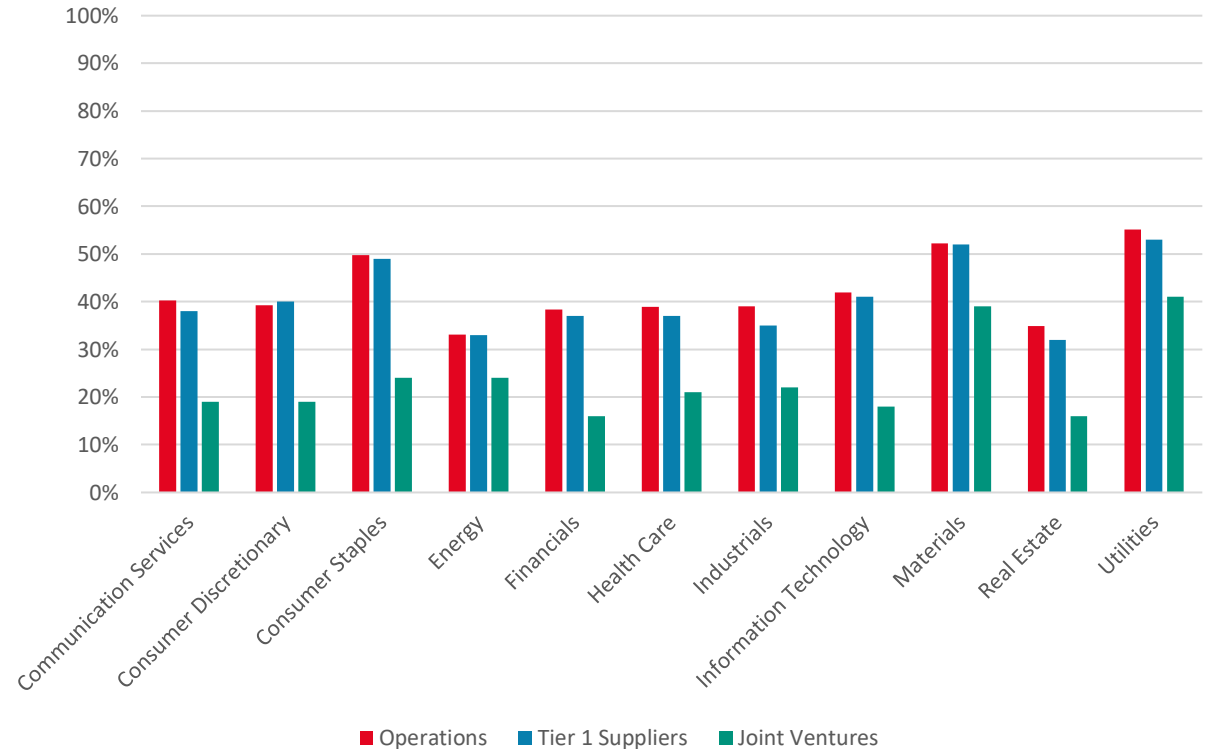
# Assessment of Potential Human Rights Issues across Operations, Tier 1 Suppliers and Joint Ventures

Note: The data analysis does not include companies for which this question has been considered as not applicable.

## Description

- Among the industry groups, more than half of the companies in the analysed universe are assessing potential human rights issues across the given categories, and some industries reach around 50%.
- Utilities has the highest proportion of companies assessing potential human rights issues across own operations (55%), tier-1 suppliers (53%) and joint ventures (41%).
- Compared to other industry groups, Energy and Real Estate has the lowest proportion of companies – 33% and 35% for operations, 33% and 32% for tier 1 suppliers and 24% and 16% for joint ventures, respectively.

Percentage of companies assessing potential human rights issues across the given categories (analysis by industry group)



Source: CSA 2022



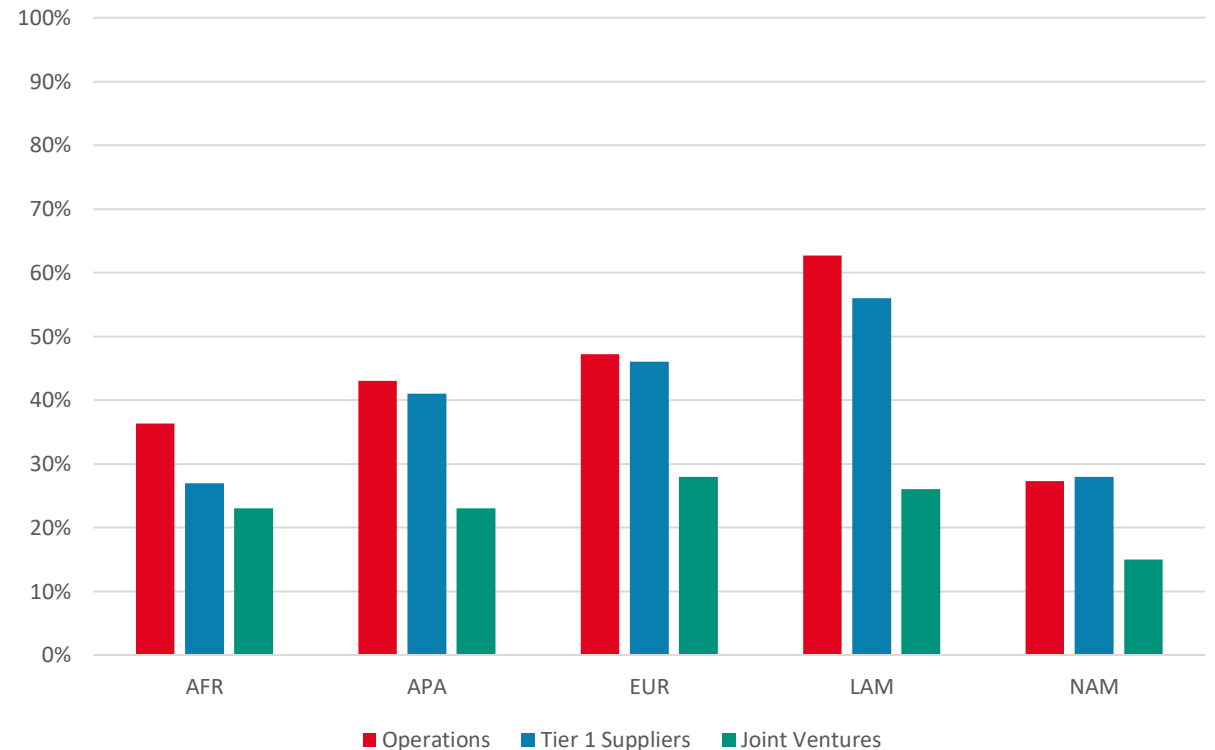
# Assessment of Potential Human Rights Issues across Operations, Tier 1 Suppliers and Joint Ventures

Note: The data analysis does not include companies for which this question has been considered as not applicable.

## Description

- The analysis of the percentage of companies assessing potential human rights issues shows homogeneous results by both industry groups and regions.
- Analysing companies' reporting across geographies, Latin America (63% and 56%) has the highest proportion of companies assessing potential human rights issues across operations and tier 1 suppliers respectively, while for joint ventures, Europe (28%) has the highest number of companies.
- Very few companies in the North American (operations: 27%, tier 1 suppliers: 28% and joint ventures: 15%) region assess the potential issues for the given categories.

Percentage of companies assessing potential human rights issues across the given categories (analysis by geographical region)



Source: CSA 2022

# Assessment of Potential Human Rights Issues across Operations, Tier 1 Suppliers and Joint Ventures

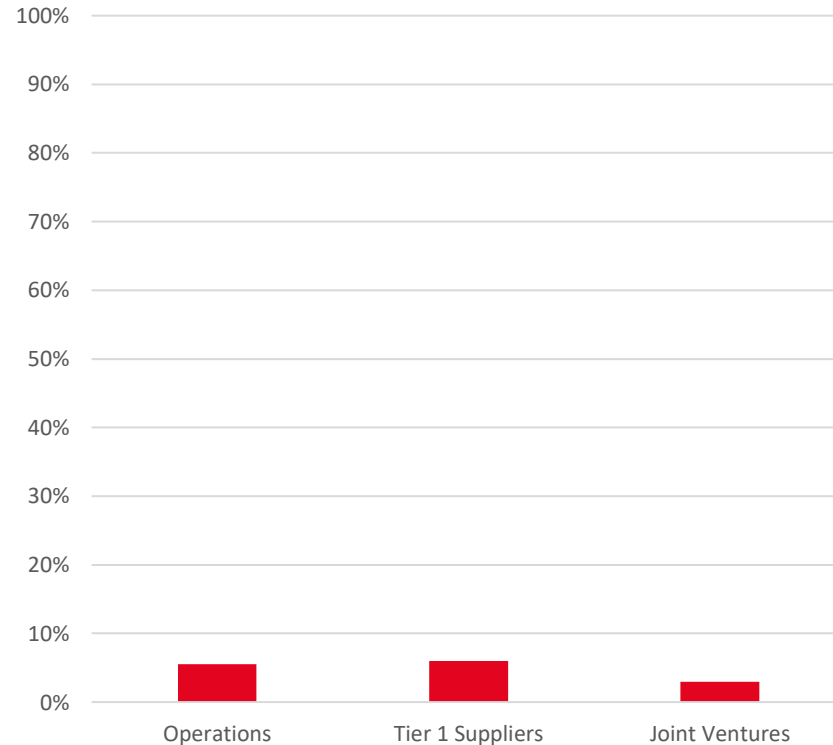
Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's industry and country of reference, as classified by GICS and S&P Global, are in scope.

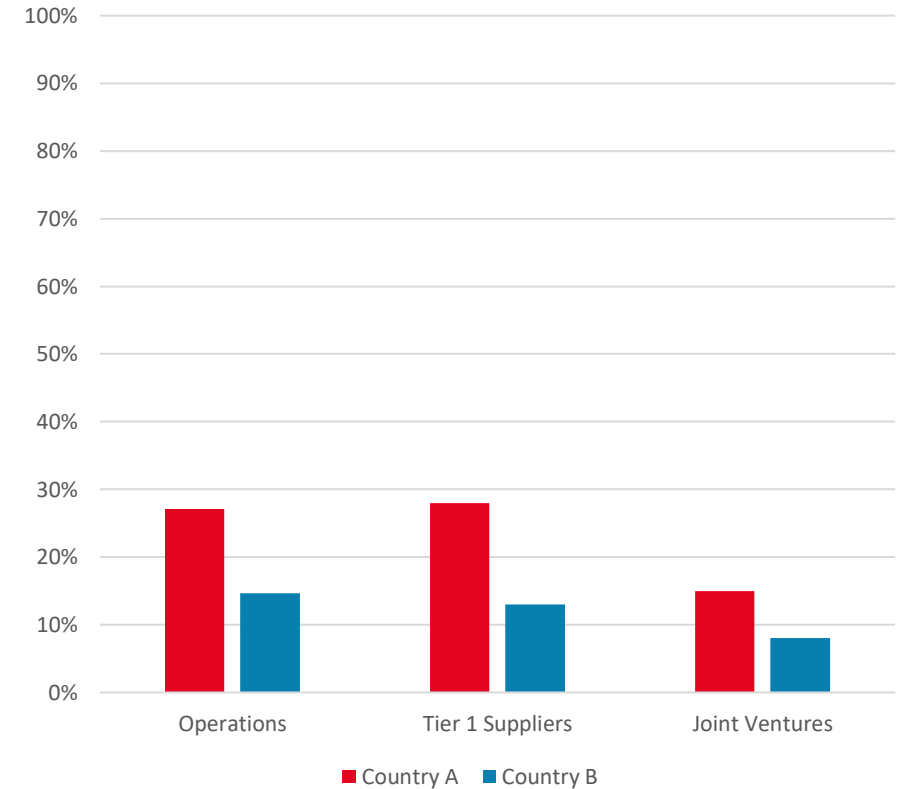
**Company Performance**

The company has conducted a human rights assessment for all operations, suppliers and joint ventures in the past 3 years

**Percentage of companies assessing potential human rights issues across the given categories, for company's industry**



**Percentage of companies assessing potential human rights issues across the given categories, for company's country**



Source: CSA 2022

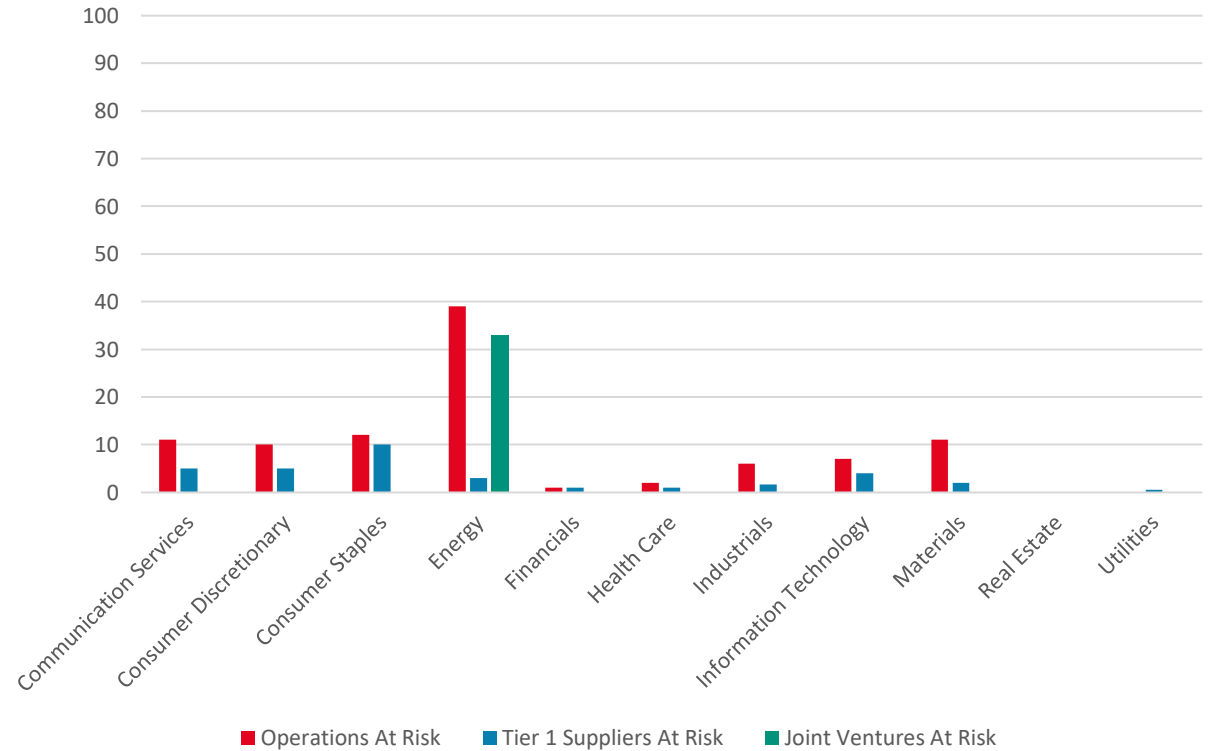
## Risk Identification during the Human Rights Assessments

Note: The data analysis does not include companies for which this question has been considered as not applicable.

### Description

- Among the industry groups, companies in the Energy sector has the highest median share of operations (39) and joint ventures (33) at risk
- Companies in Utilities and Financials and Healthcare have very low median share for all three categories.

Median share of operations, tier 1 suppliers and joint ventures where risks have been identified during the human rights assessment (analysis by industry group)



Source: CSA 2022

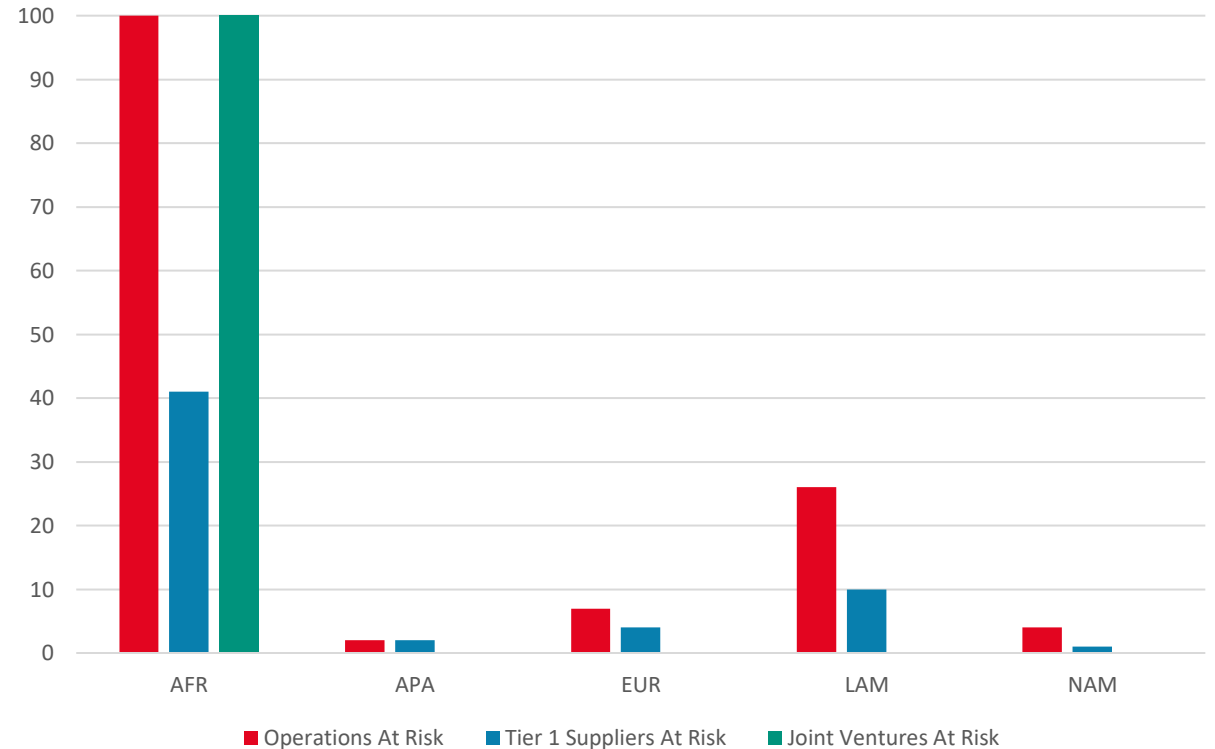
## Risk Identification during the Human Rights Assessments

Note: The data analysis does not include companies for which this question has been considered as not applicable.

### Description

- From a geographic point of view, Africa shows the highest median share of operations (100%), suppliers (41%) and JVs (100%) at risk.
- For rest of the regions the median share ranges between 1% to 26% only.

Median share of operations, tier 1 suppliers and joint ventures where risks have been identified during the human rights assessment (analysis by geographical region)



Source: CSA 2022

# Industry & Country level Breakdown on Share of Operations Identified at Risk during the Human Rights Assessments

Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's industry and country of reference, as classified by GICS and S&P Global, are in scope.

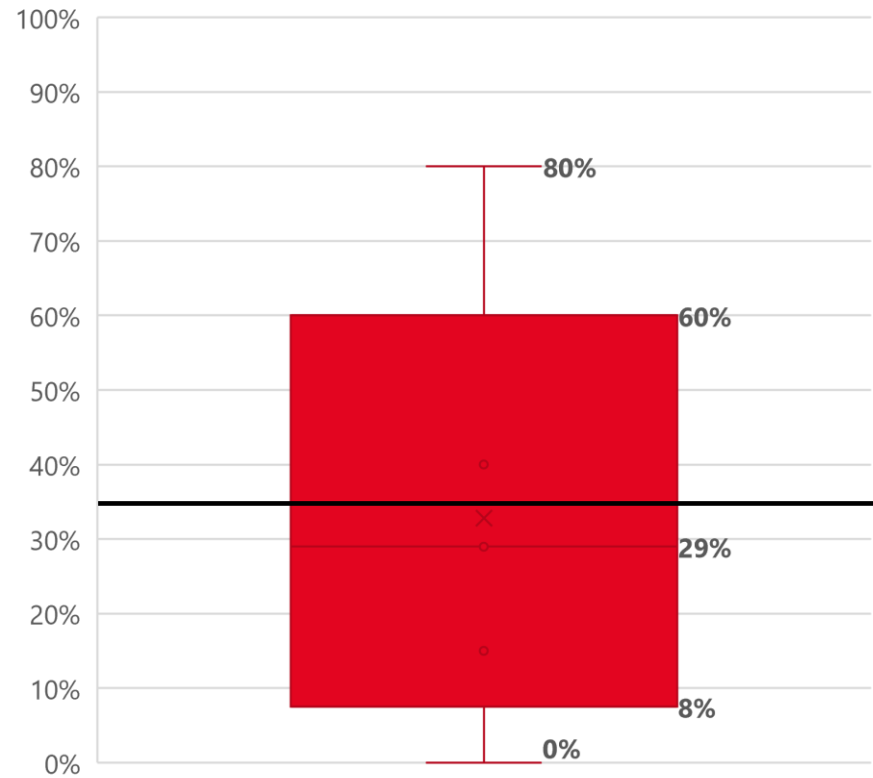
### Company Performance

32% of company's operations are identified at risk during the human rights assessments in the last three years

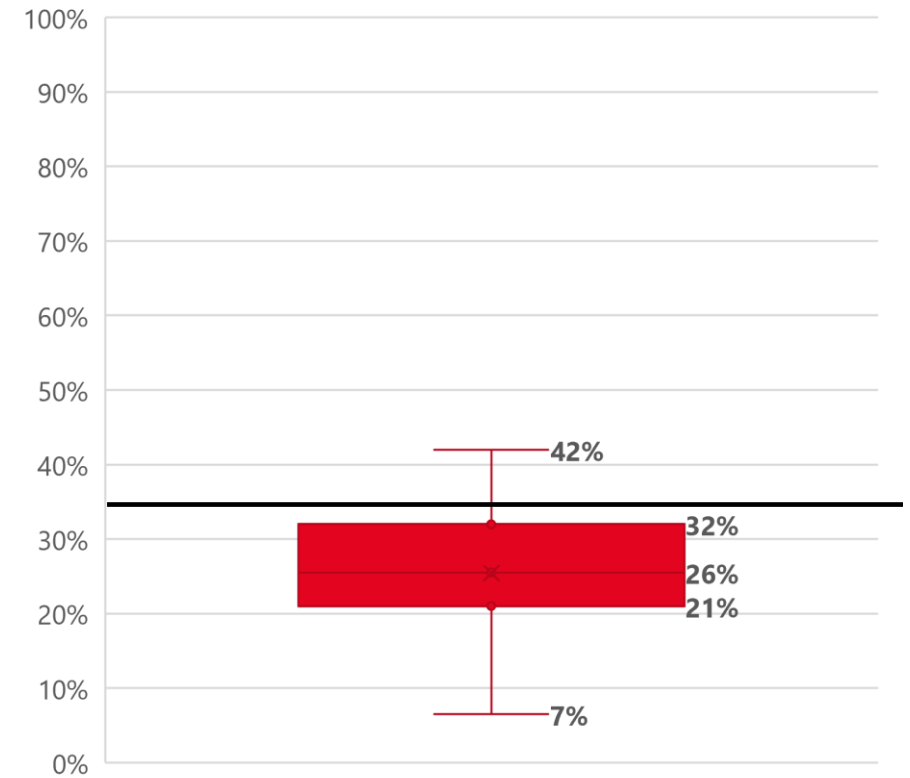
- Company's Performance
- Maximum Value
- Quartile 1, Median Value & Quartile 3
- Minimum Value

Source: CSA 2022

Box and whisker chart depicting the share of operations where risks have been identified during the human rights assessment, for company's industry



Box and whisker chart depicting the share of operations where risks have been identified during the human rights assessment, for company's country



# Industry & Country level Breakdown on Share of Tier 1 Suppliers Identified at Risk during the Human Rights Assessments

Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's industry and country of reference, as classified by GICS and S&P Global, are in scope.

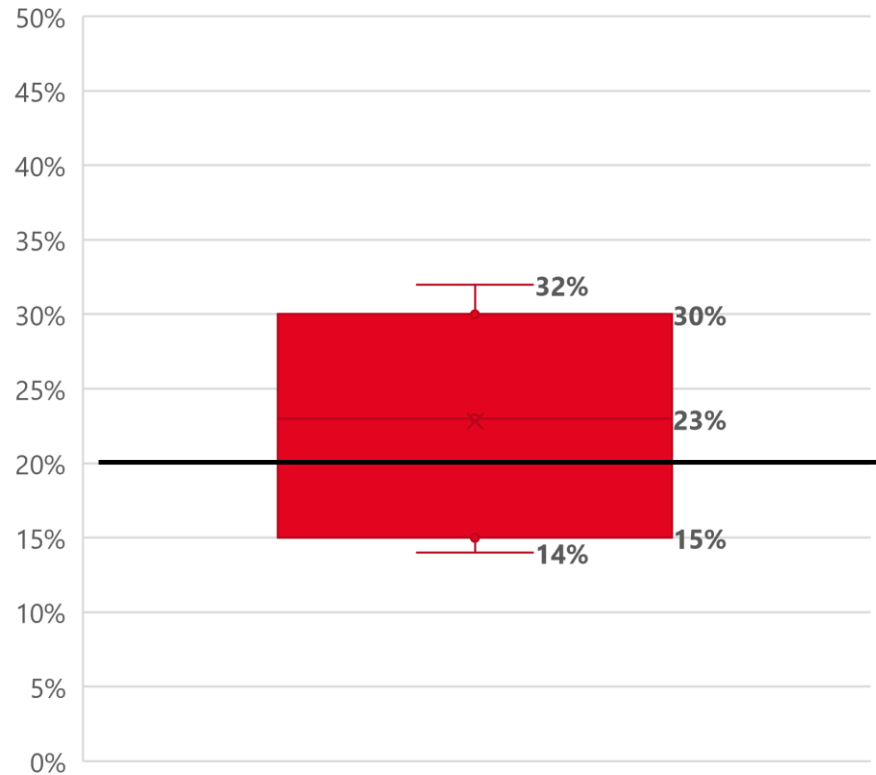
### Company Performance

20% of company's tier 1 suppliers are identified at risk during the human rights assessments in the last three years

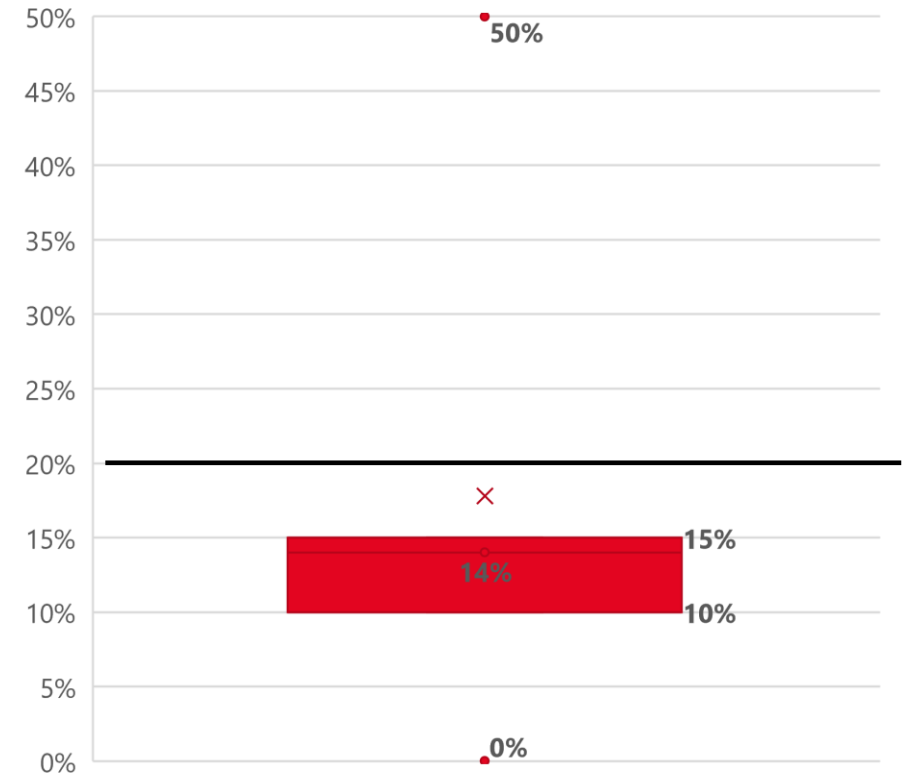
- Company's Performance
- Maximum Value
- Quartile 1, Median Value & Quartile 3
- Minimum Value

Source: CSA 2022

Box and whisker chart depicting the share of tier 1 suppliers where risks have been identified during the human rights assessment, for company's industry



Box and whisker chart depicting the share of tier 1 suppliers where risks have been identified during the human rights assessment, for company's country



# Industry & Country level Breakdown on Share of Joint Ventures Identified at Risk during the Human Rights Assessments

Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's industry and country of reference, as classified by GICS and S&P Global, are in scope.

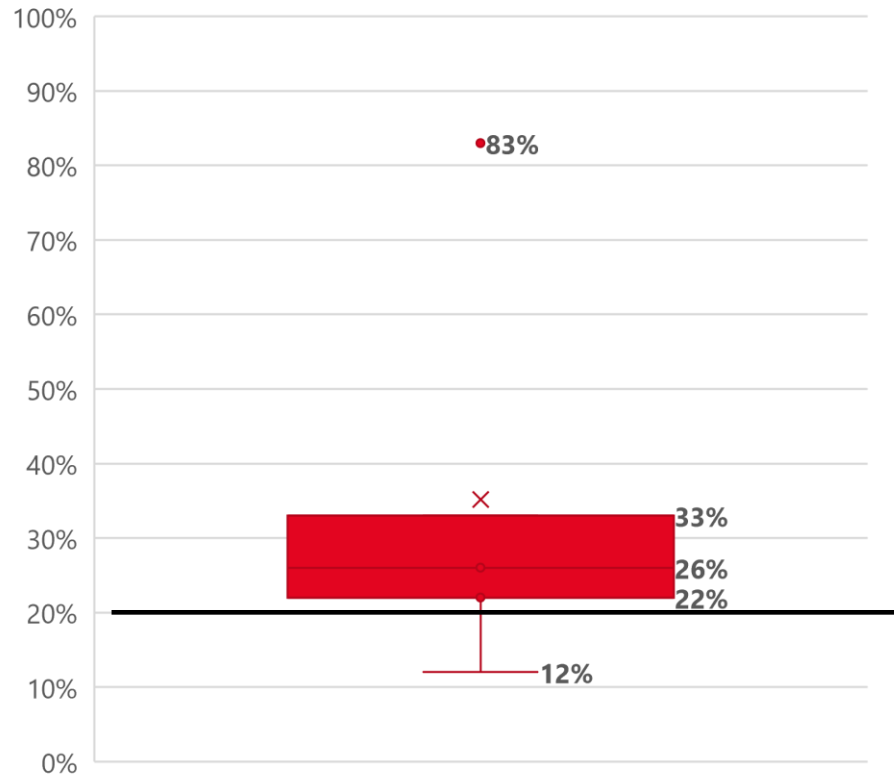
### Company Performance

20% of company's joint ventures are identified at risk during the human rights assessments in the last three years

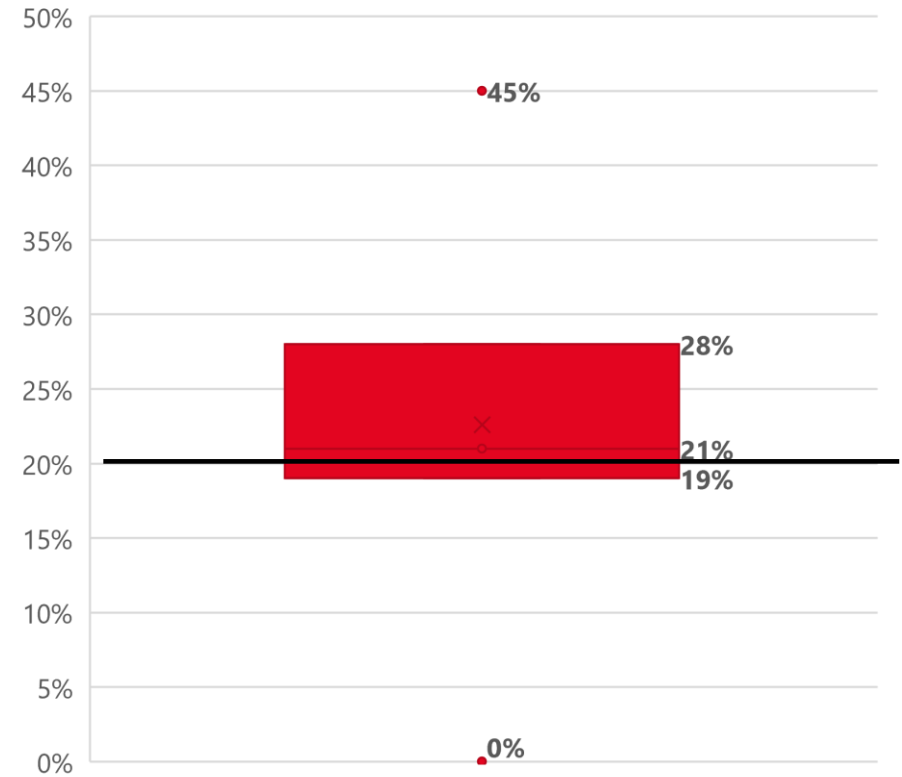
- Company's Performance
- Maximum Value
- Quartile 1, Median Value & Quartile 3
- Minimum Value

Source: CSA 2022

Box and whisker chart depicting the share of Joint Ventures where risks have been identified during the human rights assessment, for company's industry



Box and whisker chart depicting the share of Joint Ventures where risks have been identified during the human rights assessment, for company's country



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## CSA Gap Analysis –Human Rights Commitment (1/2)

### 3.3.1 Human Rights Commitment





Question Score:

- Full score
- Partial score
- Zero points
- Additional information
- Not applicable






Aspects	Focus and Expected practice description	Assessment	
<b>Human rights – commitment</b>	Publicly available human rights policy covering the following aspects:		
	<ul style="list-style-type: none"> <li>A statement of commitment to respect human rights in accordance with internationally accepted standards</li> </ul>		
	A statement of commitment to prevent/respect at least four of the following:		<p>The statement of commitment to prevent/respect covers the following aspects:</p> <ul style="list-style-type: none"> <li>Forced labor</li> <li>Child labor</li> <li>Freedom of association</li> <li>The right to collective bargaining</li> <li>Discrimination</li> </ul> <p><i>The information reported in the supportive document 'Respecting Human Rights: Our Approach' provides evidence on human right principles and commitments. However, no information on the 'equal remuneration' and 'human trafficking' found. To accept 'human trafficking' we need clear information. Hence, the company's response for 'equal remuneration' and human trafficking' were not accepted.</i></p> <p><i>The above gap did not have any impact on the question level score since the other aspects are sufficient for the maximum score.</i></p>
	<ul style="list-style-type: none"> <li>Human trafficking</li> </ul>		
	<ul style="list-style-type: none"> <li>Forced labor</li> </ul>		
	<ul style="list-style-type: none"> <li>Child labor</li> </ul>		
	<ul style="list-style-type: none"> <li>Freedom of association</li> </ul>		
	<ul style="list-style-type: none"> <li>The right to collective bargaining</li> </ul>		
	<ul style="list-style-type: none"> <li>Equal remuneration</li> </ul>		
	<ul style="list-style-type: none"> <li>Discrimination</li> </ul>		
<ul style="list-style-type: none"> <li>Other rights</li> </ul>			

## CSA Gap Analysis –Human Rights Commitment (2/2)

### 3.3.1 Human Rights Commitment

Aspects	Focus and Expected practice description	Assessment	
<b>Human rights – commitment (Continued)</b>	Publicly available human rights policy also covers the following aspects:		
	 <ul style="list-style-type: none"> <li>Requirements for the company's own operations (employees, direct activities, products or services)</li> </ul>		
	<ul style="list-style-type: none"> <li>Requirements for the company's suppliers</li> </ul>		
	<ul style="list-style-type: none"> <li>Requirements for the company's partners</li> </ul>		

Question Score:

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

## CSA Gap Analysis – Human Rights Due Diligence Process (1/3)

### 3.3.2 Human Rights Due Diligence Process

Question Score:

Aspects	Focus and Expected practice description	Assessment
Human rights – due diligence process	Publicly available human rights due diligence process is implemented covering the following aspects:	
	<ul style="list-style-type: none"> <li>Risk identification in our own operations</li> </ul>	✓
	<ul style="list-style-type: none"> <li>Risk identification in our value chain or other activities related to our business</li> </ul>	✓
	<ul style="list-style-type: none"> <li>Risk identification in new business relations (mergers, acquisitions, joint ventures...)</li> </ul>	✓
	<ul style="list-style-type: none"> <li>Systematic periodic review of the risk mapping of potential issues</li> </ul>	✓

- Full score
- Partial score
- Zero points
- Additional information
- Not applicable

## CSA Gap Analysis – Human Rights Due Diligence Process (2/3)

### 3.3.2 Human Rights Due Diligence Process

Question Score:

- Full score
- Partial score
- Zero points
- Additional information
- Not applicable

Aspects	Focus and Expected practice description	Assessment
<b>Issues</b>	<div style="display: flex; align-items: center;"> <p>Publicly available Human rights due diligence process is implemented covering at least four of the following issues:</p> <ul style="list-style-type: none"> <li>Forced labor</li> <li>Human trafficking</li> <li>Child labor</li> <li>Freedom of association</li> <li>Right to collective bargaining</li> <li>Equal remuneration</li> <li>Discrimination</li> <li>Others, please specify</li> </ul> </div>	<div style="display: flex; flex-direction: column; gap: 10px;"> <div style="display: flex; align-items: flex-start;"> <p>The company’s publicly available human rights due diligence process considers the following issues:</p> <ul style="list-style-type: none"> <li>Forced labor</li> <li>Discrimination</li> </ul> </div> <div style="display: flex; align-items: flex-start;"> <p><i>The company has marked the options “human trafficking”, “child labor”, “freedom of association” and “right to collective bargaining”, but relevant information related to all the aspects except “forced labor” and “discrimination” are not covered in the human rights issues which were subject to due diligence. Therefore, the response was not accepted.</i></p> </div> </div>

## CSA Gap Analysis – Human Rights Due Diligence Process (3/3)

### 3.3.2 Human Rights Due Diligence Process

Question Score:

- Full score
- Partial score
- Zero points
- Additional information
- Not applicable

Aspects	Focus and Expected practice description	Assessment
<b>Groups at risk of human rights issues</b>	Publicly available Human rights due diligence process is implemented covering at least four of the following groups:	<div style="display: flex; align-items: flex-start;"> <div style="margin-right: 10px;"> </div> <p>Publicly available Human rights due diligence process is implemented covering the following groups:</p> <ul style="list-style-type: none"> <li>Own Employee</li> <li>Indigenous People</li> <li>Third-party employees</li> <li>Local Community</li> <li>Others (Human Rights Defenders)</li> </ul> <p><i>The information reported in the supportive document 'Respecting Human Rights: Our Approach' provides evidence on other aspects. However, no information found on groups at risk of human rights issues for 'children'. Hence, the company's response was not accepted.</i></p> </div>
	<ul style="list-style-type: none"> <li>Own Employee</li> </ul>	
	<ul style="list-style-type: none"> <li>Women</li> </ul>	
	<ul style="list-style-type: none"> <li>Children</li> </ul>	
	<div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> <li>Indigenous People</li> </ul> </div>	
	<ul style="list-style-type: none"> <li>Migrant Worker</li> </ul>	
	<ul style="list-style-type: none"> <li>Third-party labor worker</li> </ul>	
	<ul style="list-style-type: none"> <li>Local Community</li> </ul>	
<ul style="list-style-type: none"> <li>Others, please specify</li> </ul>		

## CSA Gap Analysis – Human Rights Assessment (1/2)

### 3.3.3 Human Rights Assessment (Major Gap)

Aspects	Focus and Expected practice description	Assessment
<b>Human rights assessment – own operations</b>	Human rights assessment conducted for all operations within the last 3 years 	The company has conducted a human rights assessment for all operations in the past 3 years
	Disclosure on percentage of business activities determined to be at risk	
	Mitigation plans in place for all business activities that are determined to be at risk	The company has mitigation plans in place for all business activities that are determined to be at risk
<b>Human rights assessment - contractors and tier 1 suppliers</b>	Human rights assessment conducted for all contractors and tier 1 suppliers within the last 3 years 	The company has conducted a human rights assessment for all contractors and tier 1 suppliers in the past 3 years
	Disclosure on percentage of contractors and tier 1 suppliers determined to be at risk	
	Mitigation plans in place for all contractors and tier 1 suppliers that are determined to be at risk	The company has mitigation plans in place for all business activities that are determined to be at risk

Question Score:

- Full score
- Partial score
- Zero points
- Additional information
- Not applicable

## CSA Gap Analysis – Human Rights Assessment (2/2)

### 3.3.3 Human Rights Assessment (Major Gap)

Aspects	Focus and Expected practice description	Assessment
Human rights assessment - joint ventures with stakes bigger than 10%	Human rights assessment conducted for all joint ventures within the last 3 years 	The company has conducted a human rights assessment for any joint ventures in the past 3 years
	Disclosure on percentage of joint ventures determined to be at risk	No disclosure on percentage of joint ventures determined to be at risk
	Mitigation plans in place for all joint ventures that are determined to be at risk	






Question Score:






- Full score
- Partial score
- Zero points
- Additional information
- Not applicable

# CSA Gap Analysis – Human Rights Mitigation & Remediation

## 3.3.4 Human Rights Mitigation & Remediation

Question Score:

Aspects	Focus and Expected practice description	Assessment	
Public reporting on human rights	 Public reporting on company’s human rights mitigation and remediation actions includes the following elements:		
	 <ul style="list-style-type: none"> <li>Processes implemented to mitigate human rights risks</li> </ul>		
	<ul style="list-style-type: none"> <li>Number of sites with mitigation plans</li> </ul>		
	<ul style="list-style-type: none"> <li>Remediation actions taken</li> </ul>		

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable



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