

<b>Company Name</b>	Aeon
<b>Industry</b>	Agricultural Products (Supply Chain and Own Operations) & Apparel (Supply Chain only)
<b>UNGP Core Score (*)</b>	13.5 out of 26

Score	Out of	For indicators
<b>Governance and Policy Commitments</b>		
2	2	A.1.1 Commitment to respect human rights
1.5	2	A.1.2 Commitment to respect the human rights of workers
2	2	A.1.4 Commitment to engage with stakeholders
0	2	A.1.5 Commitment to remedy
<b>Embedding respect and Human Rights Due Diligence</b>		
Embedding respect		
1.5	2	B.1.1 Embedding - Responsibility and resources for day-to-day human rights functions
Human Rights Due Diligence (HRDD)		
1.5	2	B.2.1 HRDD - Identifying: Processes and triggers for identifying human rights risks and impacts
2	2	B.2.2 HRDD - Assessing: Assessment of risks and impacts identified (salient risks and key industry risks)
1	2	B.2.3 HRDD - Integrating and Acting: Integrating assessment findings internally and taking appropriate action
0	2	B.2.4 HRDD - Tracking: Monitoring and evaluating the effectiveness of actions to respond to human rights risks and impacts
0.5	2	B.2.5 HRDD - Reporting: Accounting for how human rights impacts are addressed
<b>Remedies and Grievance Mechanisms</b>		
1.5	2	C.1 Grievance channels/mechanisms to receive complaints or concerns from workers
0	2	C.2 Grievance channels/mechanisms to receive complaints or concerns from external individuals and communities
0	2	C.7 Remedying adverse impacts and incorporating lessons learned
<b>13.5</b>	<b>26</b>	

(\*) Instead of the full list of indicators in the 2020 CHRB Methodology, this year's assessment uses the CHRB Core UNGP Indicators. These are 13 non-industry specific indicators that focus on three key areas of the UNGPs: high level commitments, human rights due diligence and access to remedy.

The 13 indicators selected from the full CHRB Methodology are scored on a simple unweighted basis, with a maximum of 2 points for each indicator for a maximum total of 26 points.

In addition, allegations of severe human rights impacts (Measurement Theme E) were also assessed but do not impact overall final scores

Please note that the "Not met" labels in the Explanation boxes below do not necessarily mean that the company does not meet the requirements as they are described in the bullet point short text. Rather, it means that the analysts could not find information *in public sources* that met the requirements *as described in full* in the CHRB 2020 Methodology document. For example, a "Not met" under "General HRs Commitment", which is the first bullet point for indicator A.1.1, does not necessarily mean that the company does not have a general commitment to human rights. Rather, it means that the CHRB could not identify a public statement of policy in which the company commits to respecting human rights.

## Detailed assessment

### Governance and Policies

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not met: General HRs commitment: "For everyone affected by our business activities, we will comply with domestic laws on human rights and labor, the International Bill of Human Rights, and the rules on human rights set forth in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work in accordance with the Aeon Basic Principles, the Aeon Code of Conduct, and the United Nations Global Compact [...]". However, indicating that the Company will "comply with" these initiatives, is not considered evidence of formal commitment following CHRB wording criteria. [AEON Human Rights Policy, 10/2018: <a href="http://aeon.info">aeon.info</a>]</li> <li>• Met: UNGC principles 1 &amp; 2: Since 2004 the company is a signatory of the UNGC. [Sustainability Data Book 2019, 20/01/20: <a href="http://ssl4.eir-parts.net">ssl4.eir-parts.net</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: UNGPs: The Company indicates in its Human Rights policy that "we will support and follow the United Nations Guiding Principles on Business and Human Rights". [AEON Human Rights Policy, 10/2018: <a href="http://aeon.info">aeon.info</a>]</li> <li>• Not met: OECD</li> </ul>
A.1.2	Commitment to respect the human rights of workers	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: UNGC principles 3-6: The company is a member of the UNGC since 2004. [Sustainability Data Book 2019, 20/01/20: <a href="http://ssl4.eir-parts.net">ssl4.eir-parts.net</a>]</li> <li>• Met: Explicitly list All four ILO for AG suppliers: The supplier code contains commitments to each of discrimination, child labour, forced labor, freedom of association and collective bargaining. In relation to these last, the code states the following: 'Shall respect employees' right to organize, join and manage a labour union chosen by the employees themselves, and for the employees' representative to enter into collective bargaining with the company. Where there are legal and regulatory restrictions imposed on the right to freedom of association and collective bargaining, shall establish as an alternative measure, a complaint handling system where management and employee representatives can take their concerns and to respond in good faith'. [Supplier code of conduct 2019, 01/03/2019: <a href="http://aeon.info">aeon.info</a>]</li> <li>• Met: Explicitly list ALL four ILO for AP suppliers: See above. 'This code shall apply to all companies and organisations within the supply chain with involvement in individual products and services traded by the Aeon group irrespective of the brand'. [Supplier code of conduct 2019, 01/03/2019: <a href="http://aeon.info">aeon.info</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Explicit commitment to All four ILO Core: The Company has a SA8000 certification since 2004. In the Annual report the Company discloses a table where it discloses its policies for promoting Aeon SA8000 which include explicit commitment to each ILO core area, including a commitment to respect freedom of association and collective bargaining: 'We will ensure freedom of assembly and the rights to collective bargaining'. In addition, the Global Framework agreement signed by the Company contains explicit commitment to each principle of the UN Global Compact. [Aeon Report 2018, 01/2019: <a href="http://ssl4.eir-parts.net">ssl4.eir-parts.net</a> &amp; Global Framework Agreement, 10/11/2014: <a href="http://aeon.info">aeon.info</a>]</li> <li>• Met: Respect H&amp;S of workers: As part of its policies to promote SA8000 certification, the Company states that 'we will ensure the health and safety of employees and provide healthy work environments'. [Aeon Report 2018, 01/2019: <a href="http://ssl4.eir-parts.net">ssl4.eir-parts.net</a>]</li> <li>• Met: H&amp;S applies to AG suppliers: The supplier code states that they 'shall provide employees with a safe and healthy working environment compliant with applicable legislation, in addition to providing effective steps to prevent disease</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>including accidents, injuries and emotional issues relating to potential health and safety. Shall apply similar health and safety standards to dormitories and cafeterias provided to employees'. [Supplier code of conduct 2019, 01/03/2019: <a href="#">aeon.info</a>]</p> <ul style="list-style-type: none"> <li>• Met: H&amp;S applies to AP suppliers: See above. [Supplier code of conduct 2019, 01/03/2019: <a href="#">aeon.info</a>]</li> <li>• Not met: working hours for workers: As part of its policies to promote SA8000 certification, the Company states that 'we will observe laws and labor agreements related to working hours, breaks and days off'. However, it is unclear if this follows the international standards set by the ILO. No further evidence found in latest revision. [Aeon Report 2018, 01/2019: <a href="#">ssl4.eir-parts.net</a> &amp; AEON Report 2019, 27/01/20: <a href="#">ssl4.eir-parts.net</a>]</li> <li>• Met: Working hours for AP suppliers: Suppliers 'shall confirm and comply with laws relating to working hours, breaks, holidays and public holidays, collective agreements (where applicable) and other industry standards'. 'Weekly working hours shall be as stated in legislation, but shall not exceed 48 hours per week, except for overtime'. 'Overtime work must be voluntary. Weekly working hours shall not exceed 60 hours per week, including overtime hours, which shall not be demanded regularly'. 'Employees shall be provided with holidays as stated in legislation. Where there is no applicable legislation, then at least 1 day off in every 7 days shall be provided'. [Supplier code of conduct 2019, 01/03/2019: <a href="#">aeon.info</a>]</li> </ul>
A.1.4	Commitment to engage with stakeholders	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Regular stakeholder engagement: The Company has a Global Framework Agreement with UNI Global Union and UA Zensen (The Japanese Federation of Textile, Chemical, Food, Commercial, Service and General Workers' Unions) and the Federation of Aeon Group Workers' Union. The agreement states that the signatories 'are to recognize each other as social partners and cooperate hand-in-hand, to reach the objectives of the Agreement, which is to share the common recognition on 1. Respecting the fundamental human rights at workplace and on 2. Impacts on the global environment, and to strive to work on these two themes'. [Global Framework Agreement, 10/11/2014: <a href="#">aeon.info</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Commits to engage stakeholders in design: As indicated above, the Company and signatories (which includes the Federation of Aeon Group Workers' Union) are committed to cooperate and work on respecting the fundamental human rights at workplace. 'These include the protection of human rights as universal rights and workers' fundamental rights enshrined in the eight ILO Core Conventions as well as the United Nations Global Compact's 10 principles'. [Global Framework Agreement, 10/11/2014: <a href="#">aeon.info</a>]</li> </ul>
A.1.5	Commitment to remedy	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not met: Commits to remedy: The supplier code requires to implement 'remedial measures to locate any employee who is suffering from abuse and harassment and remedy any issue'. However, this requirement is made only in the context of harassment, and in the supplier code of conduct. No evidence found of a commitment from the Company to remedy adverse impacts that it has caused or contributed to. [Supplier code of conduct 2019, 01/03/2019: <a href="#">aeon.info</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Not obstructing access to other remedies</li> <li>• Not met: Collaborating with other remedy initiatives</li> <li>• Not met: Work with AG suppliers to remedy impacts</li> <li>• Not met: Work with AP suppliers to remedy impacts</li> </ul>

## Embedding Respect and Human Rights Due Diligence

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Commits to ILO core conventions: Please see indicator A.1.2. The Company is signatory to the UN Global Compact.</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: Senior responsibility for HR: According to the Company's Sustainability Data Book 2019, the Human Rights Awareness promotion Committee defines 'the direction of human rights enlightenment at Aeon, assess and make decisions regarding issues, and train individuals responsible for promoting human rights at each Group company'. In the 'Promotion Framework for Advancing Human Rights Training' document, the Company indicates: 'Responsibility for respect for human rights is assigned to an Executive officer in charge of human resources.' [Sustainability Data Book 2019, 20/01/20: <a href="https://ssl4.eir-parts.net">ssl4.eir-parts.net</a> &amp; Promotion Framework for Advancing Human Rights training, 17/07/19: <a href="https://aeon.info">aeon.info</a>]</li> <li>Score 2</li> <li>• Met: Day-to-day responsibility: The Company provides a chart with the 'Group Human Rights Awareness Promotion structure', which shows responsibility within the group and group companies, including how it is spread within group companies. Each group company has a chief promotion officer (director in charge of HR), promotion officer and promotion administrators. [Promotion Framework for Advancing Human Rights training, 17/07/19: <a href="https://aeon.info">aeon.info</a>]</li> <li>• Not met: Day-to-day responsibility for AG in supply chain: The Aeon Report 2019 states: 'The presidents and branch managers of each company in the group serve as Aeon Code of Conducts Promotion Officers. They assign managers to the Aeon Code of Conduct Promotion Officers to implement the Aeon Code of Conduct training, conduct fact-finding investigations for consultations reported through the Hotline, address revisions, and report to Aeon Co. Ltd.' However, this does not refer directly to how human rights issues are handled on a daily basis with the supply chain. [AEON Report 2019, 27/01/20: <a href="https://ssl4.eir-parts.net">ssl4.eir-parts.net</a>]</li> <li>• Not met: Day-to-day responsibility for AP in supply chain: The Aeon Report 2019 states: 'The presidents and branch managers of each company in the group serve as Aeon Code of Conducts Promotion Officers. They assign managers to the Aeon Code of Conduct Promotion Officers to implement the Aeon Code of Conduct training, conduct fact-finding investigations for consultations reported through the Hotline, address revisions, and report to Aeon Co. Ltd.' However, this does not refer directly to how human rights issues are handled on a daily basis with the supply chain. [AEON Report 2019, 27/01/20: <a href="https://ssl4.eir-parts.net">ssl4.eir-parts.net</a>]</li> </ul>
B.2.1	Identifying: Processes and triggers for identifying human rights risks and impacts	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Identifying risks in own operations: The Company indicates that since 2003 it carries out a Code of conduct survey which allows gathering information on workplace issues, employee work styles, motivation levels and the like. 'We also compile, analyse and share survey findings with the Group companies, and use them to help resolve specific social issues. In 2017 we conducted the survey at 69 Group companies overseas and received 48,000 responses'. In addition, on its website, it states that 'before embarking on human rights due-diligence of entire Aeon Group's supply chain, we first reviewed our own activities and engaged in dialogue with stakeholders in 2018. Through this process we prioritized initiatives to address three deficiencies and clarified issues to be addressed. In its Sustainability Data Book 2019, the Company reports: '[...] we conducted human rights due diligence based on the United Nations Guiding Principles on Business and Human Rights, identified and assessed the human rights risks of Aeon's business activities, ranked these risks, and addresses issues we are being called upon to resolve'. [Sustainability Data Book 2019, 20/01/20: <a href="https://ssl4.eir-parts.net">ssl4.eir-parts.net</a> &amp; Aeon Report 2018, 01/2019: <a href="https://ssl4.eir-parts.net">ssl4.eir-parts.net</a>]</li> <li>• Met: Identifying risks in AG suppliers: The Company describes different processes followed, including 'identify human rights issues in the supply chain' (including those that it was already aware of through audits and other potential risks), 'asses impact of human rights due to the business relationships' (causing, contributing and linking), 'stakeholders evaluation for results of self-assessments' and 'identification of important issues'. [Sustainability Data Book 2019, 20/01/20: <a href="https://ssl4.eir-parts.net">ssl4.eir-parts.net</a>]</li> <li>• Met: Identifying risks in AP suppliers: As above. [Sustainability Data Book 2019, 20/01/20: <a href="https://ssl4.eir-parts.net">ssl4.eir-parts.net</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Ongoing global risk identification: The global due diligence process is currently undergoing. [Sustainability Data Book 2019, 20/01/20: <a href="https://ssl4.eir-parts.net">ssl4.eir-parts.net</a>]</li> <li>• Met: In consultation with stakeholders: The Company states: 'After our self-assessment, we engaged in dialogue with stakeholder and exchanged opinions about initiatives expected of Aeon. Taking these opinions and advices we identified human rights issues to be addresses as priorities.' [Sustainability Data Book 2019, 20/01/20: <a href="https://ssl4.eir-parts.net">ssl4.eir-parts.net</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: In consultation with HR experts: In addition, the Company states: 'As part of our human rights due diligence, we engaged in dialogue with human rights experts and civil society representatives'. It provides a list of people attending to this dialogue. [Sustainability Data Book 2019, 20/01/20: <a href="https://ssl4.eir-parts.net">ssl4.eir-parts.net</a>]</li> <li>• Not met: Triggered by new circumstances</li> <li>• Not met: Explains use of HRIAs or ESIA (inc HR)</li> </ul>
B.2.2	Assessing: Assessment of risks and impacts identified (salient risks and key industry risks)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Salient risk assessment (and context): In its Sustainability Data Book 2019, the Company reports: '[...] we conducted human rights due diligence based on the United Nations Guiding Principles on Business and Human Rights, identified and assessed the human rights risks of Aeon's business activities, ranked these risks, and addresses issues we are being called upon to resolve.[...] We identified important issues and set priorities based on our self-assessment and opinions from stakeholders. We narrowed these down into three important, to: address raw material issues; further address foreign employees and technical interns; and promote at Aeon group companies.' Assessment includes impact of human rights issues due to business relationships, including cases of "causing", "contributing" and "linking" based on 'distance from our business partners and Aeon's influence. We then analysed whether our current initiatives [to identify risks] were deficient or excessive'. [Sustainability Data Book 2019, 20/01/20: <a href="https://ssl4.eir-parts.net">ssl4.eir-parts.net</a>]</li> <li>• Met: Public disclosure of salient risks: The Sustainability Data Book 2019 discloses detailed information about the Company's due diligence process: Self-Assessment, Identify Risks, Consider Measures and Plans, Implement Measures (underway). In addition, the Company discloses information about its salient human rights issues by category in sales of perishables, including the following: Child labor, working hours, forced labor, migrant labor. [Sustainability Data Book 2019, 20/01/20: <a href="https://ssl4.eir-parts.net">ssl4.eir-parts.net</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Both requirements under score 1 met</li> </ul>
B.2.3	Integrating and Acting: Integrating assessment findings internally and taking appropriate action	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not met: Action Plans to mitigate risks: Although the Company reports in its Sustainability Data Book that it 'formulated a plan for concluding the first stage of initiatives related to the key issues we identified by the end of 2020', no further information found in relation to action plan to mitigate human rights impacts. The Company provided feedback to CHRB regarding this indicator, but supporting document is still not public. [Sustainability Data Book 2019, 20/01/20: <a href="https://ssl4.eir-parts.net">ssl4.eir-parts.net</a>]</li> <li>• Not met: Including in AG supply chain</li> <li>• Not met: Including in AP supply chain</li> <li>• Met: Example of Actions decided: The Company indicates that 'we identified human rights of foreign workers, an increasingly serious problem in recent years, as a significant human rights risk and stepped up monitoring of the treatment them. Many foreign technical interns work at foodstuff production sites. We will confirm that their human rights are being respected by making sure they are, for example, properly employed, furnished with a safe working environment, and able to communicate their employer's management'. This is one of the priorities set through supplier assessments. [Human rights policy and efforts on website, N/A: <a href="https://aeon.info">aeon.info</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Both requirements under score 1 met</li> </ul>
B.2.4	Tracking: Monitoring and evaluating the effectiveness of actions to respond to human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not met: System to check if Actions are effective: The Company provided feedback to CHRB regarding this indicator, but supporting document is still not public.</li> <li>• Not met: Lessons learnt from checking effectiveness</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Both requirement under score 1 met</li> </ul>
B.2.5	Communicating : Accounting for how human rights impacts are addressed	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Comms plan re identifying risks: See indicator B.2.1. The Company carries out a global risk identification and assessment process that includes both its own operations and business partners, and describes at least some features of the process.</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: Comms plan re assessing risks: See indicator B.2.2</li> <li>• Not met: Comms plan re action plans for risks: In order to be awarded this indicator, the Company has to achieve a full score in B.2.3</li> <li>• Not met: Comms plan re reviewing action plans: In order to be awarded this indicator, the Company has to achieve a full score in B.2.4</li> <li>• Not met: Including AG suppliers: In order to be awarded this indicator, the Company has to achieve a full score in B.2.2/B.2.3/B.2.4 and at least 1,5 points in B.2.1</li> <li>• Not met: Including AP suppliers: In order to be awarded this indicator, the Company has to achieve a full score in B.2.2/B.2.3/B.2.4 and at least 1,5 points in B.2.1</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not met: Responding to affected stakeholders concerns</li> <li>• Not met: Ensuring affected stakeholders can access communications</li> </ul>

## Remedies and Grievance Mechanisms

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers	1.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Met: Channel accessible to all workers: The Company indicates that 'Aeon Code of Conduct Hotline has served as an internal reporting system for employees to report non-compliance and improprieties, as well as for discussing various workplace issues that employees find troubling or difficult to discuss with their immediate managers. The Hotline handles a wide variety of reports and consultations and is available to all Aeon Group Employees'. [Human rights policy and efforts on website, N/A: <a href="http://aeon.info">aeon.info</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not met: Number grievances filed, addressed or resolved: No evidence found.</li> <li>• Met: Channel is available in all appropriate languages: The company states that the whistleblower 'hotline is available 24 hours a day, seven days a week via E-mail and in 13 local languages.' [Human rights policy and efforts on website, N/A: <a href="http://aeon.info">aeon.info</a>]</li> <li>• Not met: Expect AG supplier to have equivalent grievance systems: The supplier code of conduct expects suppliers to have grievance mechanisms for worker representatives in the contexts 'where restrictions are imposed on freedom of association and the right to collective bargaining in law'. In those cases 'the Company shall provide a complaint handling system where employee representatives can take their concerns, operate it effectively and monitor it to ensure that no employee using the service shall be disadvantaged without any exception'. However, it is not clear if the company require a grievance system for any other HR issue. [Supplier code of conduct 2019, 01/03/2019: <a href="http://aeon.info">aeon.info</a>]</li> <li>• Not met: Opens own system to AG supplier workers</li> <li>• Not met: Expect AP supplier to have equivalent grievance systems: The supplier code of conduct expects suppliers to have grievance mechanisms for worker representatives in those contexts 'where restrictions are imposed on freedom of association and the right to collective bargaining in law'. In those cases 'the Company shall provide a complaint handling system where employee representatives can take their concerns, operate it effectively and monitor it to ensure that no employee using the service shall be disadvantaged without any exception'. [Supplier code of conduct 2019, 01/03/2019: <a href="http://aeon.info">aeon.info</a>]</li> <li>• Not met: Opens own system to AP supplier workers</li> </ul>
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not met: Grievance mechanism for community</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not met: Describes accessibility and local languages</li> <li>• Not met: Expects AG supplier to have community grievance systems</li> <li>• Not met: AG supplier communities use global system</li> <li>• Not met: Expects AP supplier to have community grievance systems</li> <li>• Not met: AP supplier communities use global system</li> </ul>
C.7	Remedying adverse impacts and incorporating lessons learned	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not met: Describes how remedy has been provided: Although the Company provided documents to CHRB for this indicator, no evidence found of how it specifically provided or enabled timely remedy for victims in cases where it has</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>caused or contributed to adverse human rights impacts (or the approach it would have taken). [Aeon Report 2018, 01/2019: <a href="https://ssl4.eir-parts.net">ssl4.eir-parts.net</a>]</p> <ul style="list-style-type: none"> <li>• Not met: Says how it would remedy key sector risks</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Changes introduced to stop repetition</li> <li>• Not met: Approach to learning from incident to prevent future impacts</li> <li>• Not met: Evaluation of the channel/mechanism</li> </ul>

## Performance: Responses to Serious Allegations (Not included in the overall score)

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		No allegations meeting the CHRB severity threshold were found.

### Disclaimer

A score of zero for a particular indicator does not mean that bad practices are present. Rather it means that we have been unable to identify the required information in public documentation.

See the 2020 Key Findings report and the 2019 technical annex for more details of the research process.

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As WBA, we want to emphasise that the results will always be a proxy for good human rights management, and not an absolute measure of performance. This is because there are no fundamental units of measurement for human rights. Human rights assessments are therefore necessarily more subjective than objective. The Benchmark also captures only a snap shot in time. We therefore want to encourage companies, investors, civil society and governments to look at the broad performance bands that companies are ranked within rather than their precise score because, as with all measurements, there is a reasonably wide margin of error possible in interpretation. We also want to encourage a greater analytical focus on how scores improve over time rather than upon how a company compares to other companies in the same industry today. The spirit of the exercise is to promote continual improvement via an open assessment process and a common understanding of the importance of the UN Guiding Principles on Business and Human Rights.

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