

Score

7.5

26

Corporate Human Rights Benchmark 2020 Company Scoresheet



Company Name Associated British Foods

Industry Agricultural Products (Supply Chain and Own Operations) & Apparel (Supply Chain only)

UNGP Core Score (*) 7.5 out of 26

Out of

For indicators

555.5	• • • • • • • • • • • • • • • • • • • •				
Governance a	and Policy Commi	tments			
1	2	A.1.1 Commitment to respect human rights			
0.5	2	A.1.2 Commitment to respect the human rights of workers			
1	2	A.1.4 Commitment to engage with stakeholders			
0	2	A.1.5 Commitment to remedy			
Embedding r	espect and Hum	an Rights Due Diligence			
Embeddin	ng respect				
0.5	2	B.1.1 Embedding - Responsibility and resources for day-to-day			
		human rights functions			
Human R	ights Due Diligend	ce (HRDD)			
0.5	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)			
0	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			
Remedies and	d Grievance Mech	nanisms			
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			

(*) 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		The individual elements of the assessment are met or not as follows:
	respect human		Score 1
	rights		Met: General HRs commitment: The Company states in the Annual report that
			'Being part of Associated British Foods means being part of a community that
			respects human rights and celebrates diversity. We recognise the United Nations
			Guiding Principles on Business and aim to adhere to the core ILO conventions and
			all relevant laws relating to working conditions and employment'. It also indicates
		_	in its Modern Slavery Statement, which was approved by the Board, that it is
		1	'wholly committed to respecting human rights across our own operations, supply
			chains and products.' [Annual Report 2019, 2019: abf.co.uk & Modern Slavery and
			Human Trafficking Statement 2019, 30/10/2019: abf.co.uk
			Score 2
			Not met: UNGPs: The Company has indicated that it 'recognises the United
			Nations Guiding Principles on Business and Human Rights (UNGPs)' though it has
			not indicated it commits to respect the principles it outlines.' [Annual Report 2019,
			2019: abf.co.uk & Corporate Responsibility Report 2019, 11/2019: abf.co.uk
1.1.2			Not met: OECD The lind is inducted a factor of the accessor and according to the accessor of the accesso
A.1.2	Commitment to		The individual elements of the assessment are met or not as follows:
	respect the		Score 1 • Not met: ILO Core: The Company indicates 'Being part of Associated British Foods
	human rights of		means being part of a community that respects human rights and celebrates
	workers		diversity. We recognise the United Nations Guiding Principles on Business and
			Human Rights and aim to adhere to the core ILO conventions and all relevant laws
			relating to working conditions and environment.' However, "aiming to adhere" is
			not considered a formal statement of commitment according to CHRB wording
			criteria. [Annual Report 2019, 2019: <u>abf.co.uk</u> & Corporate Responsibility Report
			2019, 11/2019: abf.co.uk]
			Not met: UNGC principles 3-6
			Met: Explicitly list All four ILO for AG suppliers: The Company commits to each ILO
			core in its Supplier Code of Conduct, including discrimination, forced labour, child
			labour, freedom of association and collective bargaining. In relation to freedom of
			association and collective bargaining, the Company states that 'Workers, without
			distinction, have the right to join or form trade unions of their own choosing and to
			bargain collectively'. [Supplier code of conduct, N/A: <u>abf.co.uk</u>]
		0.5	• Met: Explicitly list ALL four ILO for AP suppliers: The Primark Code of Conduct for
		0.5	suppliers contains a commitment to non-discrimination, forced labour, child labour,
			freedom of association and collective bargaining. In relation to these last two, it
			indicates that 'All workers have the right to join or form trade unions of their own
			choosing and to bargain collectively. [] Where the right to freedom of association
			and collective bargaining is restricted under law, Employers will facilitate, and must
			not hinder, the development of parallel means for independent and free
			association and collective bargaining'. [Primark Supplier Code of Conduct Update
			2019, 12/2019: <u>primark.a.bigcontent.io</u>]
			Score 2
			Not met: Explicit commitment to All four ILO Core: The Company indicates in its Compared Responsibility Report that it is been mitted and expect every one of our
			Corporate Responsibility Report that it is 'committed, and expect every one of our
			sites as well as our suppliers, to operate ethically and support efforts to address human rights issues'. It goes on to enumerate forced labour, child labour, and
			discrimination. As for freedom of association/collective bargaining, it indicates: 'the
			right to the freedom of association and, if not represented by a union, how workers
			are empowered to negotiate.' However, it is unclear if the Company is committed
			to the right for its employees to bargain collectively. [Corporate Responsibility
			Report 2019, 11/2019: abf.co.uk]
	1	1	-p

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Met: Respect H&S of workers: The Company has a specific health and safety policy including commitment to 'providing a safe and healthy workplace to protect all employees, contractors, visitors and the public from foreseeable work hazards'. The policy contains a list of specific safety-related commitments. [Health and safety policy, N/A: abf.co.uk] Met: H&S applies to AG suppliers: The supplier code contains requirements regarding health and safety [Supplier code of conduct, N/A: abf.co.uk] Met: H&S applies to AP suppliers: The Primark supplier code contains requirements regarding health and safety [Primark Supplier Code of Conduct Update 2019, 12/2019: primark.a.bigcontent.io] Not met: working hours for workers: The Supplier Code indicates that 'working hours comply with national laws and benchmark industry standards, whichever affords greater protection'. No evidence found of a clear commitment to respecting the working hours for its own workers. [Supplier code of conduct, N/A: abf.co.uk & Primark Supplier Code of Conduct Update 2019, 12/2019: primark.a.bigcontent.io] Met: Working hours for AP suppliers: The Primark supplier code contains requirements regarding working hours: 'Standard working hours, excluding overtime, shall be defined by contract and shall not exceed 48 hours per week. [] Total hours worked including overtime, must not exceed 60 hours in any 7 day period unless there are exceptional circumstances. In such cases, all of the following conditions must be met: 7.5 The Total working hours may, including overtime, exceed 60 hours in any 7 day period only in exceptional circumstances where ALL of the following are met: • This is permitted by national law; • • This is permitted by a collective agreement freely negotiated with a workers' organization representing a significant portion of the workforce; • Appropriate safeguards are taken to protect Workers' health and safety; and • The Employer can demonstrate that exceptional circumstances apply such as unexpected pro
A.1.4	Commitment to engage with stakeholders	1	The individual elements of the assessment are met or not as follows: Score 1 • Met: Regular stakeholder engagement: The Company only reports on its subsidiary, Illovo, strategies to engage with affected stakeholders on land issues around its operations. In the 2019 Corporate Responsibility Report, it indicates 'we engage regularly with stakeholders at group or business level, depending on the issue.' This includes communities and employees. On its AB Sugar website, the Company describes how it engaged with communities of growers in the surroundings of its operations in Mozambique to help them improve their knowledge about land rights and how to increase their capacities in relation to this issue. [AB Sugar Land Project, 13/08/2018: absugar.com & Corporate Responsibility Report 2019, 11/2019: abf.co.uk] Score 2 • Not met: Commits to engage stakeholders in design • Not met: Regular stakeholder design engagement: Primark indicates that 'external stakeholders are a vital source of information and guidance to help us understand the risk of modern slavery in our supply chains, how to identify it, and which groups may be most vulnerable. Their insight and knowledge is invaluable and feeds into our context assessment. External stakeholders also assist in the development of strategies and approaches to prevent or remediate issues'. It also indicates that the supplier code of conduct was modified following stakeholder consultation. However, no details found beyond Primark. Although the Company also reports in relation to a public private partnership that Jordans Dorset Ryvita joined to eradicate child labour, no details found on engagement with affected stakeholders on this issue. Nothing further could be found in the latest Corporate Responsibility Report. [Corporate Responsibility Report 2018, 06/11/2018: abf.co.uk & Modern Slavery and Human Trafficking Statement 2019, 30/10/2019:
A.1.5	Commitment to remedy	0	abf.co.uk] The individual elements of the assessment are met or not as follows: Score 1 Not met: Commits to remedy Score 2 Not met: Not obstructing access to other remedies Not met: Collaborating with other remedy initiatives Not met: Work with AG suppliers to remedy impacts

Indicator Code	Indicator name	Score (out of 2)	Explanation
			• Not met: Work with AP suppliers to remedy impacts: The Company indicates that 'it is currently working to develop specific grievance mechanisms to provide workers in the supply chain access to remedy'. However, no evidence found on whether the Company is committed to work with Primark's business relationships to remedy adverse impacts linked to its operations, (either through the business relationships' mechanisms or working with them in the development of third party non-judicial remedies). No further information about remedy could be found in the latest version of the Corporate Responsibility Report, including agricultural operations. [Corporate Responsibility Report 2018, 06/11/2018: abf.co.uk & Corporate Responsibility Report 2019, 11/2019: abf.co.uk &

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	0.5	The individual elements of the assessment are met or not as follows: Score 1 Not met: Commits to ILO core conventions: See indicator A.1.2. Companies are awarded this if they are committed either to the ILO Declaration (or each ILO Core area) or the UN Global Compact. Met: Senior responsibility for HR: On its website, the Company indicates that 'The Director of Legal Services and Company Secretary has overall accountability for all responsibility issues and is supported by the Director of Group Secretariat. Our Group Human Resources (HR) Director has overall responsibility for operational safety and environment matters and is supported by the Group Safety and Environment Manager. Both the Director of Legal Services and Company Secretary and the Group HR Director report to the Chief Executive.' The topics covered include human rights. [Our approach to responsibility, N/A: abf.co.uk & Corporate Responsibility Report 2019, 11/2019: abf.co.uk] Score 2 Not met: Day-to-day responsibility Not met: Day-to-day responsibility for AG in supply chain Not met: Day-to-day responsibility for AP in supply chain
B.2.1	Identifying: Processes and triggers for identifying human rights risks and impacts	0.5	The individual elements of the assessment are met or not as follows: Score 1 • Met: Identifying risks in own operations: The Company indicates that 'Twinings [a hot beverage brand that belongs to the group] worked with a global sustainability organization to undertake a human rights assessment of its whole operations and supply chain. The Social Impact Team worked with human rights experts to map Twinings' value chain against every human rights risk (as defined by the International Bill of Rights) and consider how each group could be negatively impacted. This was complemented and enhanced with a thorough document review and interviews to explore how human rights risks manifest in specific areas of the value chain'. It also indicates that 'the categorisation of the right holders in the Twinings value chain ranged from corporate functions to tea estates and raw materials farmers'. [Corporate Responsibility Report 2018, 06/11/2018: abf.co.uk] • Met: Identifying risks in AG suppliers: As indicated above, the risk process for Twinings included whole operations and supply chain. Moreover, Allied Bakeries, part of ABF Grocery division, 'conducted a risk assessment of the supply base for risks of modern slavery'. [Corporate Responsibility Report 2018, 06/11/2018: abf.co.uk] • Not met: Identifying risks in AP suppliers: The Company indicates that Primark 'audits allow us to get an extremely detailed picture of working conditions across the factory'. However, this seems to refer to compliance monitoring. No evidence found in relation to the actual process followed to identify which are the potential human rights risks in the apparel supply chain. [Conducting checks and audits Primark UK, N/A: primark.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			 Score 2 Not met: Ongoing global risk identification: The Company indicates that 'our businesses have undertaken a risk assessment process to understand which supply chains may be at higher risk of modern slavery. This may be due to the country of origin, the product or industry characteristics (such as seasonal cycles) or workforce characteristics (such as migrant workers). Our businesses are now working on developing action plans for any supply chains which may be at higher risk of forced labour'. However, no description found of the global systems in place to identify its human rights risks and impacts, including own operations. No further information could be found relating to ongoing global risk identification in the latest version of the Corporate Responsibility Report. [Corporate Responsibility Report 2018, 06/11/2018: abf.co.uk & Corporate Responsibility Report 2019, 11/2019: abf.co.uk] Not met: In consultation with HR experts: The company indicates that "our current risk assessment is supplemented with access to the Supplier Ethical Data Exchange (Sedex) and Maplecroft's risk assessment tool, which gives us an insight into some of our supply chains and suppliers with the highest risk". [Corporate Responsibility Report 2018, 06/11/2018: abf.co.uk] Not met: Triggered by new circumstances Not met: Explains use of HRIAs or ESIA (inc HR)
B.2.2	Assessing: Assessment of risks and impacts identified (salient risks and key industry risks)	2	The individual elements of the assessment are met or not as follows: Score 1 • Met: Salient risk assessment (and context): In the context of modern slavery & human trafficking, the Company discloses the following process: 'All our business have gone through a risk assessment process to understand which supply chains may be at higher risk of modern slavery. This may be due to the country of origin, the product or industry characteristics (such as seasonal lifecycles) or workforce characteristics (such as migrant workers)'. It also indicates that 'our current risk assessment is supplemented with access to Sedex and Maplecroft's risk assessment tools, which gives us an insight into some of our supply chains and suppliers with the highest risk'. It also indicates that 'the risk of modern slavery is not confined to our supply chains, we also scrutinise our own hiring practices'. Finally, the Company is carrying out a process to assess the human rights risks in its brand Twinings including different categories of affected holders ranging from corporate functions to tea estates and raw material farmers. [Modern slavery statement, 2017 & Corporate Responsibility Report 2018, 06/11/2018: abf.co.uk] • Met: Public disclosure of salient risks: Following the process described in B.2.1 for the Twinings brand operations, the assessment allowed "to create a list of the most salient human rights risks to its business: gender issues (discrimination harassment and abuse); children's rights; health, safety and security at work; plantation community needs and living standards; forced labour; and working hours, remuneration and benefits". [Corporate Responsibility Report 2018, 06/11/2018: abf.co.uk] • Met: Both requirements under score 1 met
B.2.3	Integrating and Acting: Integrating assessment findings internally and taking appropriate action	0	The individual elements of the assessment are met or not as follows: Score 1 Not met: Action Plans to mitigate risks: As indicated below, one of the companies of the Group carried out an assessment and will implement measures to manage the different risks identified. However, no evidence found of a systematic management plan to mitigate human rights risks assessed across the whole Group. [Corporate Responsibility Report 2018, 06/11/2018: abf.co.uk] Not met: Including in AG supply chain Not met: Example of Actions decided: The Company indicates that 'Twinings recently undertook a human rights assessment of its whole operations [] over the coming year, Twinings will be reviewing and integrating the recommendations'. It also states that, following the assessment, 'Twinings will review and integrate the recommendations in the report to attempt to mitigate these salient risks, while continuing to address these issues through the work already in place'. However, no evidence found in relation to actual examples of actions carried out to mitigate the risks identified and assessed. No further information could be found in the latest revision. [Corporate Responsibility Report 2018, 06/11/2018: abf.co.uk & Corporate Responsibility Report 2019, 11/2019: abf.co.uk] Score 2 Not met: Both requirements under score 1 met

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.4	Tracking: Monitoring and evaluating the effectiveness of actions to respond to human rights risks and impacts	0	The individual elements of the assessment are met or not as follows: Score 1 Not met: System to check if Actions are effective Not met: Lessons learnt from checking effectiveness Score 2 Not met: Both requirement under score 1 met
B.2.5	Communicating: Accounting for how human rights impacts are addressed	0.5	The individual elements of the assessment are met or not as follows: Score 1 Not met: Comms plan re identifying risks: In order to be awarded this indicator, the Company needs to achieve at least 1,5 points in B.2.1 Met: Comms plan re assessing risks: See indicator B.2.2 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 Not met: Comms plan re reviewing action plans 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 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 Score 2 Not met: Responding to affected stakeholders concerns Not met: Ensuring affected stakeholders can access communications

Remedies and Grievance Mechanisms

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance channel(s)/mec hanism(s) to receive complaints or concerns from workers	1.5	The individual elements of the assessment are met or not as follows: Score 1 • Met: Channel accessible to all workers: The Company has a whistleblowing policy. It states that: 'This policy applies to all individuals working at all levels of the organisation, including senior managers, officers, directors, employees, consultants, contractors, trainees, homeworkers, part-time and fixed-term workers, suppliers, casual and agency staff'. [Whistleblowing policy, N/A: abf.co.uk] Score 2 • Not met: Number grievances filed, addressed or resolved: The Company indicates that from the beginning of 2019 until May, '92 notifications were received; 31% were resolved, with outcomes ranging from reviews of processes and support for individual employees to, where necessary, termination of contracts; 44% were unsubstantiated and required no action; and 25% remained under investigation (now resolved). The most common grievances were human resources issues, unprofessional behaviour and incidents related to bullying and harassment.' However, it is not clear how many grievances were related to human rights issues. [Corporate Responsibility Report 2019, 11/2019: abf.co.uk] • Not met: Channel is available in all appropriate languages: The hotline 'offers a range of reporting channels in several languages, including toll-free telephone numbers.' However, no further details found in relation to languages. [Corporate Responsibility Report 2019, 11/2019: abf.co.uk] • Not met: Expect AG supplier to have equivalent grievance systems • Not met: Opens own system to AG supplier workers • Not met: Expect AP supplier to have equivalent grievance systems: The Company discloses the following: 'Primark wants everyone in its supply chain to understand their rights and responsibilities at work. In April 2018, the company began trialling a mobile phone application in China, reaching more than 6,000 workers across ten supplier factories. Developed by social enterprise MicroBenefits, the Company 10 app gives workers access to [] a confidential

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.2	Indicator name Grievance channel(s)/mec hanism(s) to receive complaints or concerns from external individuals and communities	Score (out of 2)	Explanation The individual elements of the assessment are met or not as follows: Score 1 Not met: Grievance mechanism for community: The Modern Slavery policy indicates: 'Our Whistleblowing Policy sets out guidelines for individuals who wish to raise issues in confidence; these could include forced labour concerns. We provide an external advisory service for all staff, including casual or agency staff, and make every effort to protect the confidentiality of those who raise concerns.' In addition, Whistleblowing policy applies to, besides employees, consultants, contractors, trainees, homeworkers, part-time and fixed-term workers, suppliers, casual and agency staff'. However, it does not make clear whether all external individuals and communities who may be adversely impacted can raise concerns. The Company provided evidence that Illovo committed to develop a grievance procedure for stakeholders, including communities to raise concerns related to land, and in the 2018 update, Primark lists different channels to report a complain, including a website and employees at factories (suppliers). However, as indicated, is not clear that all external individuals and communities can access to grievance mechanisms to report concerns in relation to all the Company's businesses. [Modern Slavery and Human Trafficking Statement 2019, 30/10/2019: abf.co.uk & Whistleblowing
		0	policy, N/A: abf.co.uk Score 2 • Not met: Describes accessibility and local languages • Not met: Expects AG supplier to have community grievance systems • Not met: AG supplier communities use global system • Not met: Expects AP supplier to have community grievance systems: Primark indicates that 'It is essential that people and organisations can raise grievances directly with us and alert us to potential breaches of our Code of Conduct (). Currently, people can do this through several channels: directly through the Primark website (); through our whistleblowing facility which is available to all our employees, including casual or agency staff; and through confidential interviews with workers'. However, it is not clear that Primark also expects its suppliers to establish a 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 mechanisms to raise complaints or concerns about the Company's suppliers. It is not clear either that the webpage is open to anyone to file a complain. No new evidence found in latest reports. [Corporate Responsibility Report 2018, 06/11/2018: abf.co.uk & Corporate Responsibility Report 2019, 11/2019: abf.co.uk]
C.7	Remedying adverse impacts and incorporating lessons learned	0	 Not met: AP supplier communities use global system The individual elements of the assessment are met or not as follows: Score 1 Not met: Describes how remedy has been provided: The Company indicates in its CR Update 2018, that 'Primark is currently working to develop specific grievance mechanisms to provide workers in the supply chain access to remedy'. However, no description found of the approach to be used to give timely remedy for victims of adverse human rights impacts caused by the company. In its 2019 report, the Company describes an application used in china, 'reaching more than 6,000 workers across ten supplier factories. Developed by social enterprise MicroBenefits, the Company IQ app gives workers access to digital wage slips, a confidential grievance mechanism and 'micro-training' modules on topics including the Primark Code of Conduct, health and safety, and personal development.' However, no evidence found in relation to specific remedies provided for impacts that it has caused or contributed to. [Corporate Responsibility Report 2018, 06/11/2018: abf.co.uk & Corporate Responsibility Report 2019, 11/2019: abf.co.uk] Not met: Says how it would remedy key sector risks Score 2 Not met: Changes introduced to stop repetition Not met: Approach to learning from incident to prevent future impacts Not met: Evaluation of the channel/mechanism

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

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

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.

The Benchmark is made available on the express understanding that it will be used solely for general information purposes. The material contained in the Benchmark should not be construed as relating to accounting, legal, regulatory, tax, research or investment advice and it is not intended to take into account any specific or general investment objectives. The material contained in the Benchmark does not constitute a recommendation to take any action or to buy or sell or otherwise deal with anything or anyone identified or contemplated in the Benchmark. Before acting on anything contained in this material, you should consider whether it is suitable to your particular circumstances and, if necessary, seek professional advice.

The CHRB is part of the World Benchmarking Alliance ('WBA'). The material in the Benchmark has been put together solely according to the CHRB methodology and not any other assessment models in operation within any of the project partners or EIRIS Foundation as provider of the analyst team.

No representation or warranty is given that the material in the Benchmark is accurate, complete or up-to-date. The material in the Benchmark is based on information that we consider correct and any statements, opinions, conclusions or recommendations contained therein are honestly and reasonably held or made at the time of publication. Any opinions expressed are our current opinions as of the date of the publication of the Benchmark only and may change without notice. Any views expressed in the Benchmark only represent the views of WBA, unless otherwise expressly noted.

While the material contained in the Benchmark has been prepared in good faith, neither WBA nor any of its agents, representatives, advisers, affiliates, directors, officers or employees accept any responsibility for or make any representation or warranty (either express or implied) as to the truth, accuracy, reliability or completeness of the information contained in this Benchmark or any other information made available in connection with the Benchmark. Neither WBA nor any of its agents, representatives, advisers, affiliates, directors, officers and employees undertake any obligation to provide the users of the Benchmark with additional information or to update the information contained therein or to correct any inaccuracies which may become apparent (save as to the extent set out in CHRB appeals procedure). To the maximum extent permitted by law any responsibility or liability for the Benchmark or any related material is expressly disclaimed provided that nothing in this disclaimer shall exclude any liability for, or any remedy in respect of, fraud or fraudulent misrepresentation. Any disputes, claims or proceedings this in connection with or arising in relation to this Benchmark will be governed by and construed in accordance with Dutch law and shall be subject to the exclusive jurisdiction of the Courts of Amsterdam.

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.

COPYRIGHT

Our publications and benchmarks are the product of the World Benchmarking Alliance. Our work is licensed under the Creative Commons Attribution-Non Commercial-No Derivatives 4.0 International License. To view a copy of this license, visit creativecommons.org