

**Company Name** Kroger  
**Industry** Agricultural Products (Supply Chain only)  
**UNGP Core Score (\*)** 7.5 out of 26

Score	Out of	For indicators
<b>Governance and Policy Commitments</b>		
1	2	A.1.1 Commitment to respect human rights
0.5	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)		
0	2	B.2.1 HRDD - Identifying: Processes and triggers for identifying human rights risks and impacts
1	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	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>7.5</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	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>• Met: General HRs commitment: The Company discloses in their statement on human rights 'We care deeply about the rights of those with whom we work and rely on to operate our business every day. Our Values, Policy on Business Ethics and Vendor Code of Conduct have long served as the guideposts of our fundamental respect for human rights. 'We continue to affirm our commitment to uphold our high standards and expectations for human rights and fair labor in our U.S. and global supply chain.' [Vendor Code of Conduct, 07/12/2016: <a href="http://thekrogerco.com">thekrogerco.com</a> &amp; Statement on Human Rights, 01/07/2018: <a href="http://thekrogerco.com">thekrogerco.com</a>]</li> <li>• Not met: UNGC principles 1 &amp; 2</li> <li>• Not met: UDHR</li> <li>• Not met: International Bill of Rights</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: UNGPs: The Company states that 'our policies and practices are aligned with these important international and industry standards: • The United Nations Guiding Principles (UNGP) on Business and Human Rights, and • The International Labour Organization (ILO) Conventions.' However, being 'aligned with' the UNGPs is not considered a commitment to the UNGPs. [Statement on Human Rights, 01/07/2018: <a href="http://thekrogerco.com">thekrogerco.com</a>]</li> <li>• Not met: OECD</li> </ul>
A.1.2	Commitment to respect the human rights of workers	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: ILO Core: The Company does states that they 'prohibit discrimination and any forced, trafficked or child labor. We are committed to safe and healthy working conditions and the dignity of all individuals. We are also committed to the rights to freedom of association and to collective bargaining'. [Statement on Human Rights, 01/07/2018: <a href="http://thekrogerco.com">thekrogerco.com</a>]</li> <li>• Not met: Explicitly list All four ILO for AG suppliers: The statement above also applies to suppliers and other business partners, in addition it indicates: 'Our vendors will comply with our Vendor Code of Conduct, which outlines requirements for our vendors on topics including child labor, forced labor, discrimination, disciplinary practices, working hours, compensation, health and safety, freedom of association and compliance with regulatory and legal requirements.' The Vendor Code of Conducts indicates with respect freedom of association and collective bargaining: 'Vendor will not prevent workers from choosing to associate (or not) with any group or bargaining collectively (or not), consistent with applicable laws.' However, it is not clear whether the Company is requiring to respecting those rights in all contexts, as it indicates 'consistent with applicable laws'. In these cases, companies are expected to require alternative mechanisms or equivalent workers bodies where the right to freedom of association and collective bargaining is restricted under law. No further evidence found. [Vendor Code of Conduct, 07/12/2016: <a href="http://thekrogerco.com">thekrogerco.com</a> &amp; Ethics point, N/A: <a href="http://secure.ethicspoint.com">secure.ethicspoint.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Explicit commitment to All four ILO Core: The Company does states that they 'prohibit discrimination and any forced, trafficked or child labor. We are committed to safe and healthy working conditions and the dignity of all individuals. We are also committed to the rights to freedom of association and to collective bargaining'. [Vendor Code of Conduct, 07/12/2016: <a href="http://thekrogerco.com">thekrogerco.com</a>]</li> <li>• Met: Respect H&amp;S of workers: Kroger's Policy on Business Ethics notes that "the safety and health of associates is paramount, and working conditions will reflect this." Separate to this, the Vendor Code of Conduct specifies that "Workers may not be exposed to unreasonably hazardous, unsafe, or unhealthy conditions". The</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Social Responsibility Audit document notes 63 indicators in relation to H&amp;S. [Policy on Business Ethics, 04/01/2016: <a href="http://thekrogerco.com">thekrogerco.com</a> &amp; Vendor Code of Conduct, 07/12/2016: <a href="http://thekrogerco.com">thekrogerco.com</a>]</p> <ul style="list-style-type: none"> <li>• Met: H&amp;S applies to AG suppliers: Vendor Code of Conduct notes that 'Workers may not be exposed to unreasonably hazardous, unsafe, or unhealthy conditions'. The Social Responsibility Audit Content, states that 'Suppliers must provide a safe and healthy workplace and take steps to prevent occupational hazards'. [Vendor Code of Conduct, 07/12/2016: <a href="http://thekrogerco.com">thekrogerco.com</a> &amp; Social Responsibility Audit Content, N/A: <a href="http://thekrogerco.com">thekrogerco.com</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: Commits to stakeholder engagement: The Company states 'We define stakeholders as those groups and individuals that affect our ability to successfully run our business, and who may be affected by our business operations. We proactively manage a wide variety of stakeholder relationships to foster open dialogue and capture feedback. Our approach to engagement varies by stakeholder group'. Furthermore, Kroger makes the following commitment: 'Kroger is committed to meaningful engagement with our stakeholders.' [2019 Sustainability Report, 2020: <a href="http://sustainability.kroger.com">sustainability.kroger.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Regular stakeholder design engagement: The Company details its engagement with Trade Unions in the collective bargaining process. The Company discloses 'We communicate on a regular basis with our local unions and the international unions, which represent many of our associates, through scheduled meetings, telephone calls and ongoing collective bargaining agreement negotiations throughout the year'. Furthermore, the Company details its commitment to working together with NGOs and specifically refers to their program 'Kroger's Zero Hunger   Zero Waste social impact plan' and their work with Feeding America and the World Wildlife Fund. The Company also consulted their key stakeholders in their materiality assessment, which resulted in Human Rights issues being included under 'Supply Chain accountability' and 'Responsible Sourcing'. [2019 Sustainability Report, 2020: <a href="http://sustainability.kroger.com">sustainability.kroger.com</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 Company indicates that 'As of March 2019, all our Social Compliance audits include eLearning modules tailored to the facility to be completed during the corrective action plan process. These eLearning lessons complement the corrective action plan process to provide best practices and drive improvement'. However, this indicator looks for a publicly available statement of policy committing it to remedy the adverse impacts on individuals, workers and communities that it has caused or contributed to. No further evidence found. [2019 Sustainability Report, 2020: <a href="http://sustainability.kroger.com">sustainability.kroger.com</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: As indicated above, the Company includes eLearning modules tailored to the facility to be completed during the corrective action process. However, this indicator looks for a commitment to collaborate with suppliers to remedy adverse impacts through the business relationship's own mechanisms or through collaborating with them on the development of third party non-judicial remedies. [2019 Sustainability Report, 2020: <a href="http://sustainability.kroger.com">sustainability.kroger.com</a>]</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: See indicator A.1.2. The Company is committed to ILO conventions.</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: Senior responsibility for HR: The Company indicates, in its 2019 Sustainability Report, that 'Responsibility for social compliance in our supply chain extends to our Chief Ethics &amp; Compliance Officer'. The Human Rights Statement details that the Company's work in Human Rights is overseen by the Chief Ethics &amp; Compliance Officer in addition to the Group Vice President of Corporate Affairs, Group Vice President of Human Resources, Vice President of Sourcing, and Head of Sustainability. [2019 Sustainability Report, 2020: <a href="https://sustainability.kroger.com">sustainability.kroger.com</a> &amp; Statement on Human Rights Violation in Seafood Supply Chain, 25/03/2015: <a href="https://thekrogerco.com">thekrogerco.com</a>]</li> <li>Score 2</li> <li>• Not met: Day-to-day responsibility: The Company states that 'Supporting the Chief Ethics &amp; Compliance Officer's mandates are several functions in the company such as social compliance managers, supplier integrity management, Corporate Affairs and sustainability, corporate food technology, and merchandising and sourcing teams'. However, the current evidence is related to its supply chain. No further evidence found of how the Company's day-to-day human rights responsibility is allocated across the range of relevant functions of the Company as evidence found seems to refer to supply chain only. [2019 Sustainability Report, 2020: <a href="https://sustainability.kroger.com">sustainability.kroger.com</a>]</li> <li>• Met: Day-to-day responsibility for AG in supply chain: Regarding responsibility for social compliance in our supply chain, the Company states that 'Supporting the Chief Ethics &amp; Compliance Officer's mandates are several functions in the company such as social compliance managers, supplier integrity management, Corporate Affairs and sustainability, corporate food technology, and merchandising and sourcing teams'. [2019 Sustainability Report, 2020: <a href="https://sustainability.kroger.com">sustainability.kroger.com</a>]</li> </ul>
B.2.1	Identifying: Processes and triggers for identifying 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: Identifying risks in own operations: The Company indicates that 'in our own operations and in our business with suppliers, we use multiple risk management protocols to reduce risk to our associates, customers and the communities we serve'. However, it is not clear how it identifies human rights risk and impacts in impacts in specific locations or activities, covering its own operations. No further evidence found in the 2019 Sustainability Report . [2019 Sustainability Report, 2020: <a href="https://sustainability.kroger.com">sustainability.kroger.com</a>]</li> <li>• Not met: Identifying risks in AG suppliers: The company indicates that 'in our own operations and in our business with suppliers, we use multiple risk management protocols to reduce risk to our associates, customers and the communities we serve'. However, it is not clear how it identifies human rights risk and impacts in impacts in specific locations or activities, covering relevant business relationships. No further evidence found in the 2019 Sustainability Report . [2019 Sustainability Report, 2020: <a href="https://sustainability.kroger.com">sustainability.kroger.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Ongoing global risk identification</li> <li>• Not met: In consultation with stakeholders</li> <li>• Not met: In consultation with HR experts</li> <li>• Not met: Triggered by new circumstances [Statement on Human Rights Violation in Seafood Supply Chain, 25/03/2015: <a href="https://thekrogerco.com">thekrogerco.com</a>]</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)	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>• Met: Salient risk assessment (and context): The Company discloses 'In our own operations and in our business with suppliers, we use multiple risk management protocols to reduce risk to our associates, customers and the communities we serve.' In the Company's audit process, which covers human rights issues, they use their 'risk classification process to determine which countries we consider higher risk, so that we can prioritize facilities located in these countries during the audit scheduling process, if needed. In some instances, we will also audit U.S.-based suppliers if there is a perceived risk for a facility, product or region of the country. For certain high-risk product categories such as produce, we audit all facilities regardless of whether they produce private label or national brand. We regularly evaluate and adjust our audit protocol, our process and our scope to reflect changing risks.' [Quality and Our Brands Manufacturing Standards, 43235]</li> <li>• Not met: Public disclosure of salient risks</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Both requirements under score 1 met</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.3	Integrating and Acting: Integrating assessment findings internally and taking appropriate action	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: Action Plans to mitigate risks: The Company explains its social compliance audits, including its corrective action process. However, no evidence found of its global system to proactively take action to prevent, mitigate or remediate its salient human rights issues. [2019 Sustainability Report, 2020: <a href="https://sustainability.kroger.com">sustainability.kroger.com</a>]</li> <li>• Not met: Including in AG supply chain: Also, it indicates that 'Our Social Compliance Program captures audits at facilities producing food and general merchandise products. In 2018, approximately 22% of the audits resulted in approved facilities that can continue business with the company for another 12 months. Another 68% were assigned a Corrective Action Plan and were required to fix violations on either a 6-month or 12-month timeframe. And finally, 10% of the total audits identified Zero Tolerance violations, and, if permitted, corrected violations immediately'. Moreover, 'as of March 2019, all our Social Compliance audits include eLearning modules tailored to the facility to be completed during the corrective action plan process. These eLearning lessons complement the corrective action plan process to provide best practices and drive improvement'. However, as above, no evidence found of a global system to proactively take action to prevent, mitigate or remediate salient human rights issues in its supply chain. [2019 Sustainability Report, 2020: <a href="https://sustainability.kroger.com">sustainability.kroger.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Example of Actions decided</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 indicates that 'Kroger takes seriously any violations of our Code of Conduct. Cases of suspected child labor, suspected forced labor or attempted bribery by the facility fall within the Prohibited category, and these suppliers are automatically disqualified and removed from our supply chain. Facilities that accumulate any Zero Tolerance violations are required to resolve issues immediately and may be subject to an interruption of business. Those on Corrective Action Plans are conditionally approved and required to complete the assigned eLearning courses and subsequent Improvement Plan according to schedule'. However, it is not clear its system for tracking the actions taken in response to human rights risks and impacts assessed and for evaluating whether the actions have been effective or have missed key issues or not produced the desired results. [2019 Sustainability Report, 2020: <a href="https://sustainability.kroger.com">sustainability.kroger.com</a>]</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	<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: 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</li> <li>• Not met: Comms plan re assessing risks: In order to be awarded this indicator, the Company has to achieve a full score in 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> </ul> <p>Score 2</p> <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	<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: Channel accessible to all workers: Vendor Code of Conduct includes access to Kroger helpline, which states: "Violations of this Code of Conduct may be reported using the Kroger Helpline – a toll-free number (800-689-4609), email address (helpline@kroger.com), and website (<a href="https://ethicspoint.com">Ethicspoint.com</a>). Users of the Helpline may choose to remain anonymous." The helpline is accessible to all workers. [Kroger Ethics Point, N/A: <a href="https://secure.ethicspoint.com">secure.ethicspoint.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Number grievances filed, addressed or resolved: No further evidence found in the 2019 Sustainability Report.</li> <li>• Met: Channel is available in all appropriate languages: EthicsPoint is hosted by third party provider Navex Global and can be accessed in multiple languages. [Ethics point, N/A: <a href="https://secure.ethicspoint.com">secure.ethicspoint.com</a>]</li> <li>• Met: Opens own system to AG supplier workers: The Vendor Code of Conduct, which extends to suppliers, includes access to Kroger helpline, which states: "Violations of this Code of Conduct may be reported using the Kroger Helpline – a toll-free number (800-689-4609), email address (helpline@kroger.com), and website (<a href="https://ethicspoint.com">Ethicspoint.com</a>). Users of the Helpline may choose to remain anonymous." [Vendor Code of Conduct, 07/12/2016: <a href="https://thekrogerco.com">thekrogerco.com</a>]</li> </ul>
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	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: Grievance mechanism for community: The Company website has a feedback mechanism, however it is unclear whether this covers human rights grievances. The Company Human Rights Statement links to the grievance mechanism website EthicsPoint, the Kroger Helpline and email address. You do not have to be an employee of Kroger to make a report via the EthicsPoint site. However, grievances can only be made for the United States operation and are site specific. [Ethics point, N/A: <a href="https://secure.ethicspoint.com">secure.ethicspoint.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Describes accessibility and local languages: EthicsPoint is available in multiple languages. The Kroger Helpline is a toll-free number. Furthermore, the Company states that the users of the Kroger Helpline may choose to remain anonymous. The helpline provides a list of countries and cities to choose from. However, it is not clear that it is accessible to all potentially affected external stakeholders at all operations. [Statement on Human Rights Violation in Seafood Supply Chain, 25/03/2015: <a href="https://thekrogerco.com">thekrogerco.com</a> &amp; Ethics point, N/A: <a href="https://secure.ethicspoint.com">secure.ethicspoint.com</a>]</li> <li>• Not met: Expects AG supplier to have community grievance systems: The Company indicates that 'The people in our supply chain are an essential part of providing the best product at the best price to our customers. To better understand current working conditions and drive improvement, we need additional avenues to understand conditions from the workers' perspective. Workers in participating regions will be able to anonymously provide feedback to our team on working conditions through mobile surveys. The survey data allows us deeper insight into our supply chain and program guidance'. However, it is not clear the Company also expects its suppliers to establish a channel/mechanism for complaints or concerns from external individuals and communities, including about human rights issues related to the supplier or their operations and to convey the same expectation to their suppliers or those individuals or communities have access to the Company's own channel(s)/mechanism(s) to raise complaints or concerns about the Company's suppliers. [2019 Sustainability Report, 2020: <a href="https://sustainability.kroger.com">sustainability.kroger.com</a>]</li> <li>• Not met: AG supplier communities use global system: See above.</li> </ul>
C.7	Remedying adverse impacts and incorporating lessons learned	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: Describes how remedy has been provided</li> <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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