

Company Name Macy's
Industry Apparel (Supply Chain only)
UNGP Core Score (*) 5.0 out of 26

Score	Out of	For indicators
Governance and Policy Commitments		
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 respect and Human Rights Due Diligence		
Embedding respect		
0.5	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
0	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
Remedies and Grievance Mechanisms		
1	2	C.1 Grievance channels/mechanisms to receive complaints or concerns from workers
1	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
5.0	26	

(*) 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"> • Met: General HRs commitment: The company indicates that they have been a long-time corporate sponsor of the Human Rights Campaign (HRC). "In addition to supporting annual galas and auctions, this April we hosted the HRC's Workplace Equality Summit at our Cincinnati headquarters. Again this year, HRC awarded us a perfect score of 100 percent on the HRC 2017 Corporate Equality Index". In addition, in its Vendor and Supplier Code, the Company indicates: 'we operate with integrity and are committed to creating a more sustainable future. This includes protecting human rights and ensuring the safe and ethical treatment of workers throughout our supply chain [statement from the CEO].[...] The Code enforces Macy's commitment to the core ILO Conventions and Principles 1-6 of the UN Global Compact.' [Report on Social Responsibility, 2017: sdd-pdf.s3.amazonaws.com & Vendor and Supplier Code of Conduct, 21/06/2019: content-az.equisolve.net] • Not met: UDHR • Not met: International Bill of Rights <p>Score 2</p> <ul style="list-style-type: none"> • Not met: UNGPs: The Company has provided comments to CHRB regarding this indicator. However, evidence was not material. • Not met: OECD: The Company has provided feedback regarding its commitments toward the OECD Guidance for Conflict Minerals. However, no publicly available statement of policy committing it to the OECD Guidelines for Multinational Enterprises found. [2019 Form SD, 22/05/2020: macysinc.com]
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"> • Not met: ILO Core: In its Vendor and Supplier Code, the Company states: 'The [Supplier] Code enforces Macy's commitment to the core ILO Conventions and Principles 1-6 of the UN Global Compact.' However, despite this reference, no actual formal statement of commitment found in relation to ILO conventions (or ILO Declaration), or the UN Global Compact. [Vendor and Supplier Code of Conduct, 21/06/2019: content-az.equisolve.net] • Not met: UNGC principles 3-6: As above. [Vendor and Supplier Code of Conduct, 21/06/2019: content-az.equisolve.net] • Met: Explicitly list ALL four ILO for AP suppliers: Macy's does require that suppliers commit to all four ILOs, health and safety and working hours. The vendor & supplier code of conduct lists 12 general principles that their suppliers must comply with, among them Child Labour, Forced Labour, Freedom of association and collective bargaining and non-discrimination. With respect the last two, the Supplier Code says: 'Employers shall recognize and respect the right of workers to freedom of association, organization, and collective bargaining.' [Vendor and Supplier Code of Conduct, 21/06/2019: content-az.equisolve.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Explicit commitment to All four ILO Core: Although the Company commits to respect the core ILO conventions, there is no explicit commitment to each one of the ILO core for its own operations. [Vendor and Supplier Code of Conduct, 21/06/2019: content-az.equisolve.net] • Not met: Respect H&S of workers: The Code states: 'Our company strives to create workplaces that are safe, healthy and secure.' However, 'strive to' is not consider a commitment statement. Moreover, on its website, it indicates that 'we are committed to creating an environment free of hazards for both employees and guests'. However, no publicly available statement of policy committing it to respecting the health and safety of workers found. [Code of Conduct, N/A: content-az.equisolve.net & Workplace Safety, N/A: macysinc.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: H&S applies to AP suppliers: Macy's requires suppliers to comply with the Supplier and Vendor Code of Conduct. The code contains a health and safety section where it indicates all the requisites suppliers must follow. [Vendor and Supplier Code of Conduct, 21/06/2019: content-az.equisolve.net] • Not met: working hours for workers • Met: Working hours for AP suppliers: The Supplier and Vendor Code of Conduct states that 'The regular work week shall not exceed 48 hours. Other than in exceptional circumstances, the sum of regular and overtime hours in a week shall not exceed 60 hours. Employers shall allow workers at least 24 consecutive hours of rest in every seven-day period. All overtime work shall be consensual. Employers shall not request overtime on a regular basis and shall compensate all overtime work at a premium rate. For Macy's private label brands, Employers shall not ask or require workers to take work home or off premises unless prior consent is obtained from Macy's. [ILO Conventions No. 1 and 30]' [Vendor and Supplier Code of Conduct, 21/06/2019: content-az.equisolve.net]
A.1.4	Commitment to engage with stakeholders	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"> • Met: Commits to stakeholder engagement: On its website, 'Compliance Ethics' section, the Company states: 'We encourage and are committed to stakeholder and shareholder engagement and dialogue'. [Compliance Ethics, N/A: macysinc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Commits to engage stakeholders in design • Not met: Regular stakeholder design engagement: The Company has provided comments to CHRB regarding this indicator. However, its content has not been found in publicly available sources. This indicator looks for evidence that the company regularly engages with affected stakeholders and their legitimate representatives in the development or monitoring of its human rights approach.
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"> • Not met: Commits to remedy: In its Report on Social Responsibility, the company indicates that they are part of the 'Alliance for Bangladesh worker safety' that has made notable accomplishments in the areas of inspection, remediation, worker training and empowerment and finance. Moreover, the company states that factories new to Macy's are encouraged to carry a third party audits, and those in need of remediation are asked to arrange additional consultation services. Finally, in the Code of Conduct, it states 'following a complete review and thorough investigation of the complaint, appropriate remedial action will be taken'. However, no evidence has been found of a formal statement of commitment to remedy adverse impacts caused by the Company or to which it has contributed. [Report on Social Responsibility, 2017: sdd-pdf.s3.amazonaws.com & Code of Conduct, N/A: content-az.equisolve.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Not obstructing access to other remedies • Not met: Collaborating with other remedy initiatives • Not met: Work with AP suppliers to remedy impacts: The Company indicates that its a signatory of Nirapon, a voluntary programme tasked with overseeing the ongoing safety, training and helpline efforts in Bangladesh ready-made garment factories 'Factories will work directly with vetted Qualified Assessment Firms (QAFs), who will carry out routine inspections, while the factories and their consultants will perform routine maintenance and any needed remediation'. However, no commitment that includes working with business relationships to remedy adverse impacts which are directly linked to its operations, products or services through the business relationship's own mechanisms found. The Company has provided more comments to CHRB regarding this indicator. However, its content has not been found in publicly available sources. [Alliance brands back new Bangladesh factory safety scheme, 25/03/2019: just-style.com]

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	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • 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.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Senior responsibility for HR: 'Macy's, Inc. sustainability practices are governed by the Macy's, Inc. Sustainability Working Group. Led by the senior vice president of Corporate Communications, this group includes leaders in merchandising, legal, supply chain, facilities and communications. These members provide direct insight into all areas of our business and have the responsibility to set sustainability goals and drive progress toward them'. It 'is supported by the Macy's Private Brand Sustainability Committee, which includes those members of our Macy's Private Brand organization who are accountable for responsible sourcing, social compliance and other sustainability initiatives for our private brands. These individuals have sustainability and human rights policies and risks built into their performance goals and compensation'. [Sustainability, N/A: macysinc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Day-to-day responsibility: See above the work of sustainability working group. [Sustainability, N/A: macysinc.com] • Met: Day-to-day responsibility for AP in supply chain: The Sustainability working group 'is supported by the Macy's Private Brand Sustainability Committee, which includes those members of our Macy's Private brand organization who are accountable for responsible sourcing, social compliance and other sustainability initiatives for our private brands'. In addition, the 'social compliance team continuously communicates expectations, encourages robust internal compliance policies, and partners with suppliers on continuous improvement at manufacturing facilities'. [Sustainability, N/A: macysinc.com & Product Sourcing, N/A: macysinc.com]
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"> • Not met: Identifying risks in own operations • Not met: Identifying risks in AP suppliers: Although the Company conducts due diligence prior to production with each factory, no evidence found of the Company carrying out a general due diligence process to identify which are the general human rights risks that it faces on a general basis in relation to its supply chain. Additional evidence was not found in more recent documents. [Report on Social Responsibility, 2017: sdd-pdf.s3.amazonaws.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Ongoing global risk identification • Not met: In consultation with stakeholders: The Company has provided comments to CHRB for this indicator, regarding its Social Compliance team and how it engages external stakeholders. However, its content has not been found in publicly available sources. Information about its social compliance system can be found in its 2018 Sustainability Report. However, this indicator looks for engagement with affected stakeholders informing the process to identify human rights risks and impacts (due diligence), rather than auditing compliance with the Code. [Sustainability Report 2018, 20/02/2020: content-az.equisolve.net] • Not met: In consultation with HR experts • Not met: Triggered by new circumstances
B.2.2	Assessing: Assessment of risks and impacts identified (salient risks and key industry risks)	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"> • Not met: Salient risk assessment (and context): The Company has provided comments to CHRB regarding this indicator. However, its content has not been found in publicly available sources. • Not met: Public disclosure of salient risks <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met

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"> Not met: Action Plans to mitigate risks: The Company indicates that 'To help us get closer to end-to-end traceability of our products, Macy's Private Brands is introducing a new, online information system, SGS Transparency-One, that will enable the direct exchange of technical information and data with our suppliers. We will use this system to map our supply chain, make our training materials and resources more accessible to our suppliers, help us to more efficiently track working conditions, ensure compliance and better manage business risks'. Moreover, 'Our Private Brands Macy's social compliance team will investigate any reports alleging these activities, or any other serious violations against our Code of Conduct'. However, it is not clear its global system to take action to prevent, mitigate or remediate its salient human rights issues, as current evidence seems to focus in supplier compliance monitoring. This indicator looks for evidence of specific actions to mitigate the different human rights risks and impacts the company faces. [Sustainability Report 2018, 20/02/2020: content-az.equisolve.net] Not met: Including in AP supply chain Not met: Example of Actions decided <p>Score 2</p> <ul style="list-style-type: none"> Not met: Both requirements under score 1 met
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"> Not met: System to check if Actions are effective: The Company indicates that 'To strengthen our approach for dealing with human trafficking and forced labor risks, in 2018 we enhanced our Manufacturing Compliance Evaluation Report, the social compliance audit tool we developed in partnership with UL Responsible Sourcing for use in all of our domestic and overseas private brand factories. This audit tool covers local laws in the country of manufacture and all principles in our Supplier Code, including health and safety, harassment and abuse, non-discrimination, freedom of association, wages and working hours, and child labor'. The Company has provided additional comments to CHRB regarding this indicator. However, its content has not been found in publicly available sources. It is not clear the system(s) for tracking the actions taken in response to human rights risks and impacts assessed and for evaluating whether the actions have been effective or have missed key issues or not produced the desired results. This indicator follows a risk approach, whether the Company is tackling the risk, rather than individual suppliers' compliance. [Sustainability Report 2018, 20/02/2020: content-az.equisolve.net] Not met: Lessons learnt from checking effectiveness <p>Score 2</p> <ul style="list-style-type: none"> Not met: Both requirement under score 1 met
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"> 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 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 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: In order to be awarded this indicator, the Company has to achieve a full score in B.2.4 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 <p>Score 2</p> <ul style="list-style-type: none"> 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)/mechanism(s) to receive complaints or concerns from workers	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"> Met: Channel accessible to all workers: On its website, 'Compliance Ethics', the Company indicates: 'We make it easy for our colleagues to report suspected misconduct through our confidential, third-party Compliance Connection toll-free telephone line and web reporting service.' [Compliance Ethics, N/A: macysinc.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not met: Number grievances filed, addressed or resolved • Not met: Channel is available in all appropriate languages • Not met: Expect AP supplier to have equivalent grievance systems • Not met: Opens own system to AP supplier workers: In the context of Bangladesh, the Company indicates that 'In January 2019, the Alliance (Alliance for Bangladesh Worker Safety) transitioned into Nirapon, a locally managed group that will assume responsibility for monitoring more than 600 factories, providing standardized worker safety training and making the helpline service available to factory workers'. However, it is not clear all supplier workers, from different countries, have access to the Company's own channel(s)/mechanism(s) to raise complaints or concerns about the Company's suppliers, not only workers from Bangladesh. No further evidence found. It also indicates: 'We also offer a separate hotline for our suppliers to report their concerns'. However, it is not clear whether supplier workers have access to this hotline. [Sustainability Report 2018, 20/02/2020: content-az.equisolve.net & Compliance Ethics, N/A: macysinc.com]
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	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"> • Met: Grievance mechanism for community: The Company indicates that 'We have a mechanism (...) that enables internal and external stakeholders to provide comments or questions, or register grievances, to us on various subjects, including with respect to the sourcing of 3TG contained in our products. The foregoing serves as our grievance mechanism'. The webpage provided as the grievance mechanism is its Contact tab. [2019 Form SD, 22/05/2020: macysinc.com & Contact, N/A: macysinc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Describes accessibility and local languages: There are two grievance pages available online, however, it is not clear they are accessible to all potentially affected external stakeholders at all operations, including in local languages. [Contact, N/A: macysinc.com & Compliance Connection, N/A: macyscomplianceconnections.com] • Not met: Expects AP supplier to have community grievance systems • Not met: AP supplier communities use global system
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"> • Not met: Describes how remedy has been provided • Not met: Says how it would remedy key sector risks <p>Score 2</p> <ul style="list-style-type: none"> • 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 allegation No 1		<ul style="list-style-type: none"> • Headline: Apex Tannery and Bay Tanneries linked to child labor, safety hazards, and other violations • Area: Child labour • Story: A report by Transparentem alleges children as young as 14 are made to work at the Apex and Bay Tanneries in Bangladesh, both of which supply leather that has been traced to luxury brand labels including Macy's. The allegations focus on the Hazaribagh neighborhood, a hub of Bangladesh's leather industry which has over 150 tanneries. Attorneys representing Apex Footwear and Macy's, Steven Madden and Genesco signed an agreement last month that says Apex will verify that all tannery workers are adults using protective gear, and that independent auditors would oversee longer-term improvements. • Sources: [Associated Press - 25/03/2017: apnews.com][PBS - 29/03/2017: pbs.org]
E(1).1	The Company has responded publicly to the allegation	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"> • Met: Public response available: The Company stated that while they weren't getting leather from the tanneries, they saw an opportunity to use their company's leverage at the related factories to bring improvements, with some using threats, others offering auditors and support. [AP article on Child Labour, 24/03/2017: apnews.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Response goes into detail

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).2	The Company has appropriate policies in place	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"> Met: Company policies address the general issues raised: While the company does not express a commitment to prohibit child labour in its Code of Conduct, in its Vendor Code of Conduct it states "This Vendor and Supplier Code of Conduct ("Code") sets forth the commitment of Macy's, Inc. including Macy's, Bloomingdale's, Bluemercury, and all other subsidiaries of Macy's Inc. (collectively Macy's), to partner with businesses that share Macy's commitment to fair and safe labor practices. The Code applies to anyone -- including suppliers, vendors, contractors, licensees, and agents (collectively "suppliers") -- that supplies merchandise to Macy's. The Code enforces Macy's commitment to the core ILO Conventions and Principles 1-6 of the UN Global Compact." [Vendor and Supplier Code of Conduct, 21/06/2019: content-az.equisolve.net] Met: Policies apply to the type of business relationships involved: Macy's does require that suppliers commit to all four ILOs, health and safety and working hours. The vendor & supplier code of conduct lists 12 general principles that their suppliers must comply with, among them Child Labour, Forced Labour, Freedom of association and collective bargaining and non-discrimination. [Vendor and Supplier Code of Conduct, 21/06/2019: content-az.equisolve.net] <p>Score 2</p> <ul style="list-style-type: none"> Met: Policies address the specific rights in question: n the Macy's document 'Verification Standards and Methods Guide to the Macy's Vendor and Supplier Code of Conduct' the company says "Macy's will use the following standards in its evaluations...Age and Wage Verification Manual or electronic time cards should be used for hourly workers... All facilities are required to maintain official documentation in order to verify each worker's date of birth, as well as appropriate records documenting that the employer adheres to all restrictions under local labor laws that apply to juvenile workers". [Verification Standards and Methods Guide, 01/08/2019: content-az.equisolve.net]
E(1).3	The Company has taken 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"> Met: Denies allegations, but has engaged affected stakeholders: The original Associated Press article says that Macy's 'weren't getting leather from the tanneries' and notes that "Attorney's representing Apex Footwear and Macy's, Steven Madden and Genesco signed an agreement last month that says Apex will verify that all tannery workers are adults using protective gear, and that independent auditors would oversee longer-term improvements." [AP article on Child Labour, 24/03/2017: apnews.com] Met: Denies allegations, but reviewed systems to prevent such impacts: The company now requires all our tanneries to register on a new transparency platform called Transparency-One. According to the company, the platform will help to have immediate visibility into its leather supplier chain and will facilitate the traceability program, as well as help to effectively communicate its standards to tanneries. In addition, the company states that it is in the process of integrating leather into its specialty fibers traceability program to verify leather is sourced from LWG certified facilities. Through the Transparency-One platform, it will roll out trainings in various languages for the tanneries on covering focused online training sessions on Human Trafficking, Forced Labor, its Code of Conduct, Chemical Compliance, as well as other topics related to various compliance requirements. [Product Sourcing, N/A: macysinc.com & article on new tool for supply chain mapping used by Macy's, 11/9/2019: www2.laufer.com] <p>Score 2</p> <ul style="list-style-type: none"> Not met: Denies allegations, but implements review recommendations: Though the company states that it is in the process of implementing a plan to train supply chain on human rights issues and it will require tanneries to register to a new platform as described above, this is not yet implemented. [article on new tool for supply chain mapping used by Macy's, 11/9/2019: www2.laufer.com & Product Sourcing, N/A: macysinc.com] Not met: Denies allegations, and ensures systems prevent such impacts

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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