

Company Name Qualcomm
Industry ICT (Supply Chain only)
UNGP Core Score (*) 8.5 out of 26

Score	Out of	For indicators
Governance and Policy Commitments		
2	2	A.1.1 Commitment to respect human rights
0.5	2	A.1.2 Commitment to respect the human rights of workers
0	2	A.1.4 Commitment to engage with stakeholders
1	2	A.1.5 Commitment to remedy
Embedding respect and Human Rights Due Diligence		
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
Remedies and Grievance Mechanisms		
1.5	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
8.5	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	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: General HRs commitment: The Company states that it is committed to respecting human rights and avoiding complicity in any human rights abuse, throughout its company, operations and communities. [Commitment to Human Rights, N/A: qualcomm.com] • Met: UNGC principles 1 & 2: The Company is a signatory to UN Global Compact since 2013. [UN Global Compact, N/A: unglobalcompact.org & Commitment to Human Rights, N/A: qualcomm.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: UNGPs: We are committed to promoting and respecting all internationally recognized human rights and avoiding complicity in any human rights abuse throughout our Company, our operations, and our business relationships, including our subsidiaries, partners, customers, and supply chain. Our values and approach to these issues adhere to the articles enshrined in the [...] United Nations (UN) Guiding Principles on Business and Human Rights and the UN Global Compact Principles. [Commitment to Human Rights, N/A: qualcomm.com] • Not met: OECD
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"> • Met: UNGC principles 3-6: The Company is a signatory to UN Global Compact. [UN Global Compact, N/A: unglobalcompact.org] • Not met: Explicitly list ALL four ILO for ICT suppliers: The Company discloses that "As a member of the Responsible Business Alliance (RBA), we have adopted the RBA Code of Conduct in our own operations and as our supplier code of conduct, and we expect all of our suppliers to act in accordance with this code". The RBA Code of Conduct includes provisions in relation to forced labour, child labour and discrimination. In relation to freedom of association and collective bargaining, it states the following: 'In conformance with local law, participants shall respect the right of all workers to form and join trade unions of their own choosing, to bargain collectively and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities.' However, it is not clear whether the Company is respecting those rights in all contexts, as it indicates 'in conformance with local law'. [Code of Business Conduct, 29/05/2016: qualcomm.com & Responsible Business Alliance Code of Conduct, 2018: responsiblebusiness.org] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Explicit commitment to All four ILO Core: The Company states that 'our values and approach to these issues adhere to the articles enshrined in the Universal Declaration of Human Rights, the eight Core Labor Standards of the International Labour Organization (ILO)'. The Company is committed against child labour, forced labour, and discrimination. In relation to freedom of association and collective bargaining (FoA & CB), it indicates the following: 'We respect the rights of employees to form and join trade unions of their own choosing, to bargain collectively and to engage in peaceful assembly in conformance with local law, as well as respect the right of workers to refrain from such activities. We are compliant with all collective agreements regarding significant operational changes as required by country laws and regulations. However, it is not clear whether it is committed to respect these rights in all contexts and locations (i.e alternative mechanisms for those countries where there are legal restrictions to the exercise of these rights), as the Company indicates that it respects these rights 'in conformance with local laws'. [Commitment to Human Rights, N/A: qualcomm.com] • Met: Respect H&S of workers: The Company states that it is committed to conducting its operations and activities in a manner that provides and maintains

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>safe, healthful, and productive working conditions. Its Injury and Illness Prevention Plan provides clear, consistent and regulatory-compliant policies and protocols for managing health and safety. [Code of Business Conduct, 29/05/2016: qualcomm.com & Commitment to Human Rights, N/A: qualcomm.com]</p> <ul style="list-style-type: none"> • Met: H&S applies to ICT suppliers: The RBA Code of Conduct requires its participants, the Company's suppliers, to recognize that in addition to minimizing the incidence of work-related injury and illness, a safe and healthy work environment enhances the quality of products and services, consistency of production and worker retention and morale. Health and safety standards include Occupational Safety, Occupational Injury and Illness, Industrial Hygiene and so on. [Responsible Business Alliance Code of Conduct, 2018: responsiblebusiness.org] • Not met: working hours for workers: The Company states that it complies with applicable labor laws, including wage and hour laws. However, no evidence found of references to standard weekly hours or the Company explicitly committing to respect ILO conventions on working hours. [Code of Business Conduct, 29/05/2016: qualcomm.com] • Not met: Working hours for ICT suppliers: The RBA Code of Conduct includes that working hours are not to exceed the maximum set by local law. However, no details found regarding requirements for suppliers to commit to a maximum of 48 hours for standard weekly hours or to respect international standards on working hours. [Responsible Business Alliance Code of Conduct, 2018: responsiblebusiness.org]
A.1.4	Commitment to engage with stakeholders	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 stakeholder engagement: Qualcomm discloses that 'conversations with our key stakeholders are essential to assuring that our sustainability strategy aligns with the current needs of our business and meets the expectations of the people, organizations and communities that have an interest in our Company'. However, the Company does not explicitly states that is committed to engage with its stakeholders. [Our Stakeholder engagement, N/A: qualcomm.com] • Not met: Regular stakeholder engagement: The Company states 'We regularly share this information and engage with stakeholders, including suppliers, non-governmental organizations (NGOs), investors, and customers'. However, no evidence was found on whether the representatives engaged are affected by the Company's activities and how regularly they are engaged. [Commitment to Human Rights, N/A: qualcomm.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 states that HRWG (Human Rights Working Group) is responsible for 'engaging and working with external stakeholders on our human rights program and approach'. However, no details found on regular engagement with affected stakeholders in doing so. [Human Rights Website, N/A: qualcomm.com]
A.1.5	Commitment to remedy	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 remedy: The Company states 'We are committed to providing remedies for individuals or communities where we have identified that Qualcomm, or third-parties acting on our behalf, have caused or contributed to adverse human rights impacts'. [Commitment to Human Rights, N/A: qualcomm.com] <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 ICT suppliers to remedy impacts

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"> • Met: Commits to ILO core conventions: See A.1.2. The Company is signatory to the UNGC. [Code of Business Conduct, 29/05/2016: qualcomm.com & Commitment to Human Rights, N/A: qualcomm.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Senior responsibility for HR: The Company states 'We maintain board-level oversight and engagement with senior executives regarding our corporate responsibility priorities, including our human rights statement, practices, and approach. We report on human rights and other activities to our board of directors regularly.' However, no evidence was found on the specific senior manager or senior level committee in charge of Human Rights. The Company indicates that the Human Rights Working Group (day-to-day responsibility) 'reports to senior management and the Board of Directors regularly'. On its governance website the Company indicates that 'Our Leadership Committee provides guidance on global corporate responsibility issues [...] composed of executives and senior management from across the Company [...] this Committee reports annually on our corporate responsibility policies, programs and performance to the Governance Committee of our Board of Directors'. Human rights-related issues are included in corporate responsibility area [Commitment to Human Rights, N/A: qualcomm.com & Corporate responsibility, N/A: qualcomm.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Day-to-day responsibility: The Company states 'We maintain a cross-functional team, our Human Rights Working Group, with representation from legal; procurement; corporate responsibility; government affairs; environmental, health and safety; diversity and inclusion; supply chain; ethics and compliance; and privacy and security, that is responsible for implementing, improving and continuously supporting our adherence to our human rights practices. This group also actively engages with external stakeholders on our human rights program and strategies'. [Commitment to Human Rights, N/A: qualcomm.com] • Not met: Day-to-day responsibility for ICT in supply chain
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: The Company indicates that it has a fables production model 'therefore we largely rely on independent third-party suppliers to perform the manufacturing and assembly, and most of the testing of our integrated circuits. Our suppliers are predominantly located in Asia. In the Information and Communications Technology (ICT) sector at large, salient human rights risks include forced labor, child labor, working hours, women's rights, health and safety, freedom of association and collective bargaining, and responsible sourcing of minerals'. It also states that As part of our human right's due diligence efforts, we conduct regular human rights impact assessments, including company-wide and at the market level. We also conduct regular materiality assessments to identify and prioritize relevant corporate responsibility issues, including human rights'. However, no details found in relation to the specific actions carried out in its human rights impact assessments to identify which are the potential issues. Evidence refers to the Company doing so, but not how it does it. [Commitment to Human Rights, N/A: qualcomm.com & Human Rights Website, N/A: qualcomm.com] • Not met: Identifying risks in ICT suppliers: The Company states 'Our suppliers are predominantly located in Asia. <p>In the Information and Communications Technology (ICT) sector at large, salient human rights risks include forced labor, child labor, working hours, women's rights, health and safety, freedom of association and collective bargaining, and responsible sourcing of minerals.' However, no evidence was found on how the Company identifies these risks within its own suppliers. [Commitment to Human Rights, N/A: qualcomm.com & Human Rights Website, N/A: qualcomm.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Ongoing global risk identification: The Company states 'As part of our human right's due diligence efforts, we conduct regular human rights impact assessments, including company-wide and at the market level. We also conduct regular materiality assessments to identify and prioritize relevant corporate responsibility issues, including human rights.' However, no evidence was found on the global system (actions taken) used to identify human rights risks. [Human Rights Website, N/A: qualcomm.com] • Not met: In consultation with stakeholders • Not met: In consultation with HR experts • Not met: Triggered by new circumstances

Indicator Code	Indicator name	Score (out of 2)	Explanation
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"> • Not met: Salient risk assessment (and context): The Company indicates that it has a fables production model 'therefore we largely rely son independent third-party suppliers to perform the manufacturing and assembly, and most of the testing of our integrated circuits. Our suppliers are predominantly located in Asia. In the Information and Communications Technology (ICT) sector at large, salient human rights risks include forced labor, child labor, working hours, women's rights, health and safety, freedom of association and collective bargaining, and responsible sourcing of minerals'. It also states that As part of our human right's due diligence efforts, we conduct regular human rights impact assessments, including company-wide and at the market level. We also conduct regular materiality assessments to identify and prioritize relevant corporate responsibility issues, including human rights'. However, no details found in relation to the specific actions carried out in its human rights impact assessments determine which are the salient issues. Evidence refers to the Company doing so, but not how it does it. [Human Rights Website, N/A: qualcomm.com & Commitment to Human Rights, N/A: qualcomm.com] • Met: Public disclosure of salient risks: The Company states 'As part of our human right's due diligence efforts, we conduct regular human rights impact assessments, including company-wide and at the market level. We also conduct regular materiality assessments to identify and prioritize relevant corporate responsibility issues, including human rights. Through these assessments, we have identified the following salient human rights risks: working conditions in our supply chain, equal opportunity and pay, and product misuse'. [Human Rights Website, N/A: qualcomm.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met
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 states ' Our efforts to prevent, mitigate and remediate our human rights risks and impacts include annual assessments of our own operations in accordance with the Responsible Business Alliance (RBA) Self-Assessment Questionnaire (SAQ), engaging with suppliers to ensure conformance with our expectations, annual risk-based onsite audits, and participation in multi-stakeholder initiatives'. However, this indicator looks for evidence of the actual systematic steps taken to mitigate the different salient issues it faces. Current evidence seems to focus in how the company monitors compliance through assessments and audits. [Human Rights Website, N/A: qualcomm.com] • Not met: Including in ICT supply chain: The Company states ' We require all our top suppliers to complete the RBA SAQ, which includes human rights risks such as working hours, child labor, freedom of association and more, annually. All our top suppliers comply with this requirement and all have low risk manufacturing facilities according to the SAQ. In addition, we ensure the majority of our top suppliers have completed an RBA Validated Assessment Process (VAP) in the last two years'. However, as indicated above, this indicator looks for evidence of steps/actions carried out to mitigate the different issues identified by the Company as salient. Current evidence seems to focus on how the Company monitors compliance with specific requirements. [Human Rights Website, N/A: qualcomm.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Example of Actions decided <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.2.4	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 <ul style="list-style-type: none"> Not met: System to check if Actions are effective: The Company states that 'we assess manufacturing and manufacturing sites of subsidiaries to evaluate their conformance to our Supplier Code of Conduct via risk assessments and audits, and work with them to address any non-conformance. Our subsidiaries and manufacturing suppliers, in all of their activities, must operate in compliance with all applicable laws, regulations, and rules of the countries in which they operate. We are committed to conducting ongoing human rights due diligence and monitoring'. It also describes the work carried out by its Human Rights Working Group, which 'is responsible for implementing, improving, and continuously supporting our adherence to our human rights practices, as well as, engaging and working with external stakeholders on our human rights program and approach'. However, this indicator looks for evidence of a system description showing how the Company tracks broad actions taken to mitigate salient issues following a risk based approach. Current evidence seems to focus in assessing/auditing suppliers' performance and specific corrective measures. [Human Rights Website, N/A: qualcomm.com] Score 2 <ul style="list-style-type: none"> Not met: Lessons learnt from checking effectiveness <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	The individual elements of the assessment are met or not as follows: Score 1 <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 ICT 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 <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	1.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Channel accessible to all workers: The Company states that 'we have a formal, third-party operated grievance and remedy mechanism, our Business Conduct Hotline. The hotline is a comprehensive and confidential reporting tool available for anyone, external or internal, to raise concerns, ask questions or seek guidance anonymously, to the extent permitted by local law'. [Code of Business Conduct, 29/05/2016: qualcomm.com & Commitment to Human Rights, N/A: qualcomm.com] Score 2 <ul style="list-style-type: none"> Not met: Number grievances filed, addressed or resolved Not met: Channel is available in all appropriate languages Met: Expect ICT supplier to have equivalent grievance systems: The Company states 'Qualcomm has adopted the RBA Code of Conduct in our own operations and as our supplier code of conduct.' The RBA Code of Conduct further states that the Company's providers must apply 'Ongoing processes, including an effective grievance mechanism, to assess employees' understanding of and obtain feedback on or violations against practices and conditions covered by this Code and to foster continuous improvement.' RBA code requires to apply it to next tier suppliers. [Code of Business Conduct, 29/05/2016: qualcomm.com & Responsible Business Alliance Code of Conduct, 2018: responsiblebusiness.org]
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Grievance mechanism for community: The Company states 'we have a formal, third-party operated grievance and remedy mechanism, our Business Conduct Hotline. The hotline is a comprehensive and confidential reporting tool available for anyone, external or internal, to raise concerns, ask questions or seek

Indicator Code	Indicator name	Score (out of 2)	Explanation
	external individuals and communities		guidance anonymously, to the extent permitted by local law. All stakeholders can raise concerns via either toll-free hotline or the Internet, and all reports are responded to in one to two business days. Qualcomm will not tolerate retaliation against anyone for raising concerns in good faith regarding an actual or suspected violation of our Code, Company policy, or the law'. [Commitment to Human Rights, N/A: qualcomm.com] Score 2 <ul style="list-style-type: none"> • Not met: Describes accessibility and local languages • Not met: Expects ICT supplier to have community grievance systems • Not met: ICT supplier communities use global system: As indicated above, the Company has a grievance mechanism through which anyone can file complaints. It is not clear, however, if complaints can be filled by suppliers' external stakeholders in relation to suppliers. [Commitment to Human Rights, N/A: qualcomm.com]
C.7	Remedying adverse impacts and incorporating lessons learned	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Describes how remedy has been provided • Not met: Says how it would remedy key sector risks Score 2 <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		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.

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