

Company Name Subaru
Industry Automobiles
Overall Score (*) 10.1 out of 100

Theme Score	Out of	For Theme
1.1	10	A. Governance and Policies
1.1	25	B. Embedding Respect and Human Rights Due Diligence
2.1	15	C. Remedies and Grievance Mechanisms
0.9	20	D. Performance: Company Human Rights Practices
2.0	20	E. Performance: Responses to Serious Allegations
2.9	10	F. Transparency

(*) While other sectors are being measured against a reduced set of CHRB Core UNGP Indicators this year the Automotive Manufacturing sector is being measured against the full CHRB Methodology as it is the first year that the sector has been analysed.

Please note that any small differences between the Overall Score and the added total of Measurement Theme scores are due to rounding the numbers at different stages of the score calculation process.

Please note also 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

A. Governance and Policies (10% of Total)

A.1 Policy Commitments (5% of Total)

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 states that 'As a good corporate citizen in the international community, we respect human rights, diverse values and individuality, and treat all stakeholders with sincerity in every interaction. In addition, in the company's Corporate Code of Conduct the company state that it respect the rights of all stakeholders involved in our business activities'. [CSR Report 2019, 2019: subaru.co.jp & Human Rights Policy, 2020: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> Not met: UNGPs: The Company states on its human rights policy that 'As part of its efforts to enhance CSR initiatives, Subaru Group clarifies its responsibilities to respect human rights based on the United Nations Guiding Principles on Business and Human rights. In addition, the Company state that its policy is 'based on the United Nations Guiding Principles on Business and Human Rights, and respect for the rights and characteristics of individuals'. However, 'based on' is not considered a formal statement of commitment according to CHRB wording criteria [Corporate Governance Guidelines, 1/04/20: subaru.co.jp & Human Rights Policy, 2020: subaru.co.jp] Not met: OECD

Indicator Code	Indicator name	Score (out of 2)	Explanation
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: The Company states: 'We will comply with the relevant laws and regulations of each country, and respect the human rights stipulated in international norms such as [...] The ILO Declaration on Fundamental Principles and Rights at Work'. However, it does not indicate a formal commitment. [Human Rights Policy, 2020: subaru.co.jp] • Not met: UNGC principles 3-6 • Not met: Explicitly list ALL four ILO for MO suppliers: The Company includes in its Supplier CSR Guidelines policy these commitments: 'Prohibiting child labor', 'Prohibiting forced labor', and discrimination. It also requires to practice dialogue and consultation with employees: 'we engage in consultation and dialogue in good faith with the representatives of employees or employees. We recognize employees' rights of free association in accordance with the laws in each country and region'. However, no evidence found about collective bargain requirements. In addition, if the Company establishes freedom of association requirements in the context of country and region laws, some evidence is required that it would require to provide parallel or alternative mechanisms in locations where these rights are restricted under local law. [Supplier CSR Guidelines, 10/2018: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Explicit commitment to All four ILO Core: The Company states in its 'Human Rights Policy' that: 'We do not tolerate child labor, forced labor, slave labor, and human trafficking'; 'We do not tolerate any discrimination based on race, age, sex, gender identification or expression, sexual orientation, national origin, ethnicity, religion, creed, profession, disability, family relations, or any other status protected by applicable law among all persons involved in the Subaru Group. Moreover, we do not tolerate any harassment that harms human dignity'; 'We respect freedom of association and the right to collective bargaining, which are fundamental workers' rights. We are committed to engagement with employees to ensure a positive working environment.' [Human Rights Policy, 2020: subaru.co.jp] • Met: Respect H&S of workers: The Company states in its CSR report that: 'Subaru considers occupational health and safety as a critical management issue. Our Health and Safety Philosophy is "Subaru makes health and safety the priority in all of our work"'. The Company also indicates that 'Based on this philosophy, all managers and employees work to ensure health and safety in their workplaces while continuously striving to make working environments more pleasant and comfortable for all'. [CSR Report 2019, 2019: subaru.co.jp] • Met: H&S applies to MO suppliers: The Company states as a Human Right and Labor Issue in its CSR supplier guidelines policy: 'Ensuring a safe and healthy working environment We strive to prevent accidents and disasters with ensuring the safety and health of employees at work as our priority'. [Supplier CSR Guidelines, 10/2018: subaru.co.jp] • Not met: Working hours for workers: The Company indicates in its CSR report that it promotes its procurement activities based on compliance with the law on working hours. The Company also states that will 'manage working hours appropriately'. However, no evidence found on maximum regular working hours and minimum breaks. [CSR Report 2019, 2019: subaru.co.jp & Human Rights Policy, 2020: subaru.co.jp] • Not met: Working hours for MO suppliers: The Company indicates in its CSR supplier guidelines that 'We comply with the laws in each country and region related to the determination of the working hours of employees (including overtime work) as well as the provision of holidays and annual paid leave'. However, no evidence found related to requirement to follow international standards on working hours, and/or clarifying the maximum working hours for a regular working week. [Supplier CSR Guidelines, 10/2018: subaru.co.jp]
A.1.3.MO.a	Commitment to responsible sourcing of minerals	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: Responsible mineral sourcing in conflict areas: The Company states in its CSR Report that: 'The Subaru Group has no intention of colluding in the infringement of human rights and environmental destruction by procuring and using conflict minerals. Going forward, Subaru will make efforts and aim to "not use of materials engendering social problems" including conflict minerals in partnership with our customers and suppliers as our social responsibility in procurement activities'. However, no evidence found of a statement of commitment to responsible sourcing of minerals as the statement indicates that it 'aim' to 'not use'. [CSR Report 2019, 2019: subaru.co.jp] • Not met: Based on OECD Guidance

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not met: Requires responsible mineral sourcing from suppliers: In its Supplier CSR Guidelines the Company states that: 'We aim not to use raw materials related to human rights infringements, such as conflict minerals and strive to identify conditions and respond appropriately'. In the 2019 CSR Report it is indicated that: 'In FY2014, these guidelines were made company-wide including all suppliers of the Automotive Business and the Aerospace Company, and in FYE2016, Subaru revised the content to incorporate the non-use of raw materials that engender social problems, such as conflict minerals'. However, no formal requirement found to 'responsible sourcing', or making clear that will require suppliers to not source from sources that may benefit armed groups and cause human rights violations. [CSR Report 2019, 2019: subaru.co.jp & Supplier CSR Guidelines, 10/2018: subaru.co.jp] • Not met: Requires suppliers to follow the OECD Guidance <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Responsible conflict mineral sourcing covers all minerals: The Company identifies in its CSR Report the minerals its Policy on Conflict Minerals covers tin, tantalum, tungsten, and gold produced in the Democratic Republic of the Congo and surrounding countries. However, no evidence on a commitment that covers all minerals. [CSR Report 2019, 2019: subaru.co.jp] • Not met: Suppliers expected to make similar requirements of their suppliers
A.1.3.MO.b	Commitment to respect human rights particularly relevant to the industry (ICT)	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: Women's Rights • Not met: Children's Rights: The Company states in its Supplier CSR Guidelines policy that: 'We do not permit the employment of children who have not reached the legal age of employment in each country and region'. It also includes in its CSR Report a Supporting Balance between Work and Childcare policy and examples of activities the Company organizes for children's, such as "Subaru Trace Safety Class". However, no evidence found of formal commitment to respect children's rights. [Supplier CSR Guidelines, 10/2018: subaru.co.jp & CSR Report 2019, 2019: subaru.co.jp] • Not met: Migrant worker's rights • Not met: Expecting suppliers to respect these rights <p>Score 2</p> <ul style="list-style-type: none"> • Not met: CEDAW/Women's Empowerment Principles • Not met: Child Rights Convention/Business principles • Not met: Convention on migrant workers • Not met: Respecting the right to water • Not met: Expecting suppliers to respect these rights
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: The Company indicates on its website that 'Subaru Group believes that Subaru Group's CSR initiatives must place importance on the relationship with stakeholders and that disclosing information to stakeholders, engaging in dialogue with them, and reflecting this in the management of the business are all essential' and it recognizes local communities. In relation to them it indicates that it: 'Encourage traffic safety through safety workshops and child-friendly websites. Schedule clean-up activities by employees and hold exchanges with local residents'. The Company also states in its CSR report that: 'At Subaru, when it comes to our business activities, we regard customers and local communities as some of our most important stakeholders'. [The Subaru Group's CSR, N/A: subaru.co.jp & CSR Report 2019, 2019: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Commits to engage stakeholders in design • Not met: Regular stakeholder design engagement
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: The Company states: 'We will strive to remedy any adverse human rights impact that we have caused or are involved in. We will also establish and maintain our grievance mechanism to do so.' However, it does not indicate a formal commitment to remedy adverse impacts it has caused or contributed to. [CSR Report 2019, 2019: subaru.co.jp] <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 MO suppliers to remedy impacts
A.1.6	Commitment to respect the rights of human	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: Zero tolerance attacks on HRs Defenders (HRDs)

Indicator Code	Indicator name	Score (out of 2)	Explanation
	rights defenders		Score 2 • Not met: Expects MO suppliers to reflect company HRD commitments

A.2 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: CEO or Board approves policy: It is not clear if the Company's human rights policy commitments have been approved by the Board or the CEO by name. [Human Rights Policy, 2020: subaru.co.jp] • Not met: Board level oversight for HRs: The Company states in its Corporate Governance Guidelines policy that: 'The Company shall clarify the Subaru Group's responsibilities to respect human rights, shall appoint Representative Director, President and CEO as a director who is responsible for leading the process of developing the Policy and assigning resources as needed for its implementation and continued improvement, and shall make ongoing efforts, in particular, to response to human rights risks and strive to implement remedies'. However, no details found on whether there's a Board committee in charge of overseeing human rights. Evidence seems to refer to the CEO alone, which is not considered sufficient unless he/she is supported by other board members. [Corporate Governance Guidelines, 1/04/20: subaru.co.jp] Score 2 • Not met: Speeches/letters by Board members or CEO
A.2.2	Board discussions	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Board/Committee review of salient HRs • Not met: Examples or trends re HR discussion: The Company states in its CSR report that: 'Subaru Group holds a CSR Committee twice a year as a venue to discuss our CSR initiatives and confirms the status of PDCA operation of each related committee and division. The CSR Committee, headed by the Representative Director of the Board and the President, is joined by all executives as members. The Committee ponders business from the social aspect and works to strengthen CSR efforts'. It also provides examples of improvements to the Compliance Hotline System and Occupational Health and Safety Management System. However, no evidence found about human rights issues discussed at Board level. [CSR Report 2019, 2019: subaru.co.jp] Score 2 • Not met: Both examples and process
A.2.3	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Incentives for at least one board member • Not met: At least one key MO HR risk, beyond employee H&S Score 2 • Not met: Performance criteria made public

B. Embedding Respect and Human Rights Due Diligence (25% of Total)

B.1 Embedding Respect for Human Rights in Company Culture and Management Systems (10% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Commits to ILO core conventions • Not met: Senior responsibility for HR: The Company states in its CSR report that: 'Subaru Group holds a CSR Committee twice a year as a venue to discuss our CSR initiatives and confirms the status of PDCA operation of each related committee and division. The CSR Committee, headed by the Representative Director of the Board and the President, is joined by all executives as members. The Committee ponders business from the social aspect and works to strengthen CSR efforts'. It also provides examples of improvements to the Compliance Hotline System and Occupational Health and Safety Management System. However, it is not clear if this Committee or a senior manager different than the CEO has responsibility for human rights issues. [CSR Report 2019, 2019: subaru.co.jp] Score 2 • Not met: Day-to-day responsibility • Not met: Day-to-day responsibility for MO in supply chain

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.2	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Senior manager incentives for human rights • Not met: At least one key MO HR risk, beyond employee H&S Score 2 <ul style="list-style-type: none"> • Not met: Performance criteria made public
B.1.3	Integration with enterprise risk management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: HR risks is integrated as part of enterprise risk system: In its 2019 CSR Report the company states a risk list which includes issues such as Impact of disasters, war, terrorism, strikes, etc. The Company also states indicates that: 'At Subaru, the Corporate Planning Department, which plays a central role in the common functions of each business, and other company-wide shared corporate operations departments maintain close links with each department and company to enhance risk management'. However, no evidence found on how human risk are integrated as a part of its broader Enterprise risk management systems. [CSR Report 2019, 2019: subaru.co.jp] Score 2 <ul style="list-style-type: none"> • Not met: Audit Ctte or independent risk assessment: The Company states in its 2019 CSR Report that: 'the Audit Department performs planned audits of each department and companies. Subaru has also created and operates a system and organization to ensure compliance, which is the foundation of risk management, in order to assist with the development of the internal control system. Subaru has established the Compliance Committee which deliberates, discusses, determines, exchanges information, and liaises on important compliance issues to promote the implementation of company-wide compliance'. However, no evidence found about how it assesses the adequacy of the Enterprise risk management systems in managing human rights. [Annual Report, 2019: subaru.co.jp & CSR Report 2019, 2019: subaru.co.jp]
B.1.4.a	Communication /dissemination of policy commitment(s) within Company's own operations	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Commits to ILO core conventions • Not met: Communicates its policy to all workers in own operations: The Company states on its website that: 'In order to raise awareness regarding the respect for human rights, we have introduced lectures on the importance of diversity and Subaru's initiatives in the training course for new recruits and managers since FYE2016. In FYE2019, we held training 10 times with 435 employees attending'. However, no evidence found of the Company communicating human rights policy commitments to all employees (including in local languages). [Human Rights statement, N/A: subaru.co.jp & CSR Report 2019, 2019: subaru.co.jp] Score 2 <ul style="list-style-type: none"> • Not met: Commits to all 4 ILO core conventions: See indicator A.1.2 • Not met: Communication of policy commitments to stakeholder • Not met: How policy commitments are made accessible to audience
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Commits to all 4 ILO core conventions for suppliers: See indicator A.1.2 • Not met: Communicating policy down the whole MO supply chain • Not met: Requiring MO suppliers to communicate policy down the chain Score 2 <ul style="list-style-type: none"> • Not met: How HR commitments made binding/contractual • Not met: Including on MO suppliers
B.1.5	Training on Human Rights	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Scores at least 1 on A.1.2 • Met: Trains all workers on HR policy commitments: The Company states that: 'In order to raise awareness of the respect for human rights, we have been working to deepen our understanding of the importance of diversity and Subaru's initiatives by providing training courses for new recruits and managers since FYE2016. In FYE2019, we held training 10 times with 435 employees attending'. The Company also states in its Human Rights Policy: 'To ensure that this policy is understood and practiced by all the members of the Subaru Group, we conduct regular training and awareness-raising programs for executives, employees, and other stakeholders to respect for human rights'. [CSR Report 2019, 2019: subaru.co.jp & Human Rights Policy, 2020: subaru.co.jp] Score 2 <ul style="list-style-type: none"> • Not met: Trains relevant MO managers including procurement <ul style="list-style-type: none"> • Not met: Score of 2 on A.1.2

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not met: Both requirements under score 1 met
B.1.6	Monitoring and corrective actions	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: Scores at least 1 on A.1.2 • Not met: Monitoring implementation of HR policy commitments: The Company indicates examples of the implantation process of some human rights issues , such as harassment : `Subaru has compiled rules and guidelines aimed at preventing all kinds of harassment. To prevent workplace bullying, we prepared a Workplace Bullying Explanatory Booklet, which we have distributed to all employees (except for no permanent employees). We also posted it on our intranet. In addition, we distributed the Workplace Bullying Prevention Handbook, which compiles points to note in order to create a workplace free from workplace bullying, to all managers and supervisors´ and health and safety : `each of our business sites conducts Health and Safety Meeting, where the general manager of each site talks to workplace leaders about the health and safety policies for the fiscal year to raise awareness about preventing industrial accidents, road safety, and health management. All employees confirm activity targets and plans, and participate in activities toward zero disaster and accidents as one united team'. The Company also states in its CSR Report that: `the Audit Department performs planned audits of each department and companies. Subaru has also created and operates a system and organization to ensure compliance, which is the foundation of risk management, in order to assist with the development of the internal control system´. However, it is not clear if these audits cover human/labour rights. Additional evidence found refers only to harassment and safety. [CSR Report 2019, 2019: subaru.co.jp] • Not met: Monitoring MO suppliers <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Score of 2 on A.1.2 • Not met: Describes corrective action process: The Company states: ' [Human Rights Policy, 2020: subaru.co.jp] • Not met: Example of corrective action • Not met: Discloses % of MO supply chain monitored
B.1.7	Engaging business relationships	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: HR affects MO selection of suppliers: The Company states that: 'At Subaru, one of the criteria of our supplier selection is the compliance to these Guidelines. Subaru asks not only our suppliers but also their suppliers as well to develop and promote CSR. Going forward, Subaru will continue to promote CSR procurement efforts'. [CSR Report 2019, 2019: subaru.co.jp & Supplier CSR Guidelines, 10/2018: subaru.co.jp] • Not met: HR affects on-going MO supplier relationships <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirement under score 1 met • Not met: Working with MO suppliers to improve performance: Subaru has prepared a voluntary inspection checklist for CSR activities to facilitate self-diagnosis and self-improvement by suppliers. This inspection checklist is located in its supplier CSR guidelines document. However, no evidence found of specific active work carried out with suppliers to improve their performance, including examples. [Supplier CSR Guidelines, 10/2018: subaru.co.jp]
B.1.8	Approach to engagement with potentially affected 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: Stakeholder process or systems • Not met: Frequency and triggers for engagement • Not met: Workers in MO SC engaged • Not met: Communities in the MO SC engaged <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Analysis of stakeholder views and company's actions on them

B.2 Human Rights Due Diligence (15% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
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 states in its 2019 CSR Report that: 'With the objective of bolstering efforts to address compliance issues and change the culture, Subaru established the new Risk Management and Compliance Office on April 1, 2019, and also created the new position of Chief Risk Management Officer (CRMO) to oversee the newly formed Risk Management Group, which includes the new Risk Management & Compliance Office, along with the General Administration Department, the Group Company Management Department, the Sustainability Promotion Department, the Legal Department, and the Internal Audit Department'. The Company also includes in its 2019 CSR Report a list of 12 possible risks associated with its business activities and it also indicates that: 'While there are many types of risk, Subaru calls those risks that are particularly dangerous to our business operations and that Subaru cannot handle through regular decision-making channels "crisis-level risks" and categorize them as follows: natural disaster, accident, internal human factors, external human factors, social factors (domestic, overseas), and compliance'. However, no evidence found on how the Company identifies its human rights and impacts. [CSR Report 2019, 2019: subaru.co.jp] • Not met: Identifying risks in MO suppliers <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Ongoing global risk identification • Not met: In consultation with stakeholders • 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) • 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
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 in its 2019 CSR Report that: 'Subaru has created manuals for dealing with each type of emergency, which delineate what communication channels are to be used once a risk is recognized, how to form crisis management headquarters, and other methods to follow to respond optimally to the situation 'and' Subaru formulates location-specific BCPs*1 to ensure that the correct actions are taken swiftly for the continuity of Subaru's business and its recovery as soon as possible in the event of various emergencies'. However, these actions are related to general emergencies. No evidence found about the Company system to take action to prevent or mitigate salient human right issues. [CSR Report 2019, 2019: subaru.co.jp] • Not met: Including in MO supply chain • Not met: Example of Actions decided: The Company includes examples of action plans related with the prevention of harassment and the protection of personal information in its 2019 CSR Report. However, these risk are not explicitly identified by the Company as own human right risk. [CSR Report 2019, 2019: subaru.co.jp] <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 • 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	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

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	rights impacts are addressed		<ul style="list-style-type: none"> • Not met: Comms plan re assessing risks • Not met: Comms plan re action plans for risks • Not met: Comms plan re reviewing action plans • Not met: Including MO suppliers Score 2 <ul style="list-style-type: none"> • Not met: Responding to affected stakeholders concerns • Not met: Ensuring affected stakeholders can access communications

C. Remedies and Grievance Mechanisms (15% of Total)

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 includes a compliance section in its CSR Report, which states that: 'Subaru has established and administers compliance systems/organization as well as carries out activities including various trainings' and it also states that 'the Subaru Group employees and temporary employees have the option of using the Compliance Hotline and reporting issues directly to the Hotline Desk'. [CSR Report 2019, 2019: subaru.co.jp] Score 2 <ul style="list-style-type: none"> • Not met: Number grievances filed, addressed or resolved: The Company states in its CSR report that: 'The Hotline Desk is located in the company, and after receiving information via mail, telephone, or email, employees assigned to the Hotline Desk based on Subaru's internal rules receive the report directly, research situations and take appropriate actions'. It also includes a Breakdown of Consultations to Compliance Hotline by Issue in its CSR Report, which indicates the number of grievances about human right issues field. However, no evidence found about the concrete number of grievances related to HR which are addressed or resolved. [CSR Report 2019, 2019: subaru.co.jp] • Not met: Channel is available in all appropriate languages • Met: Expect MO supplier to have equivalent grievance systems: The Company states in its Supplier CSR guidelines document that: 'We establish and operate structures that include policies, systems, conduct guidelines, whistleblowing systems, and education in order to fully enforce compliance' [Supplier CSR Guidelines, 10/2018: subaru.co.jp]
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Grievance mechanism for community Score 2 <ul style="list-style-type: none"> • Not met: Describes accessibility and local languages • Not met: Expects MO supplier to have community grievance systems • Not met: MO supplier communities use global system
C.3	Users are involved in the design and performance of the channel(s)/mechanism(s)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Engages users to create or assess system: The Company states that 'The Compliance Committee, a company-wide committee, has been established to promote corporate compliance'. 'To disseminate the existence of the hotline system, Subaru has distributed cards which display the workings of the system and the contact details for the hotlines to Subaru Group employees while at the same time putting up posters in workplaces'. However, no evidence found on how user participate in the creation or assessment of the Company whistleblowing mechanisms. [CSR Report 2019, 2019: subaru.co.jp] Score 2 <ul style="list-style-type: none"> • Not met: Example of how they do this • Not met: Engages with users on system performance: The Company indicates that: 'Subaru also prepares and provides various support tools, including those for Subaru and those specially intended for group companies such as domestic Subaru dealers, to promote compliance in day-to-day operations'. However, no evidence found on how users participate in the mechanism operation. [CSR Report 2019, 2019: subaru.co.jp] • Not met: Provides user engagement example on performance • Not met: MO suppliers consult users in creation or assessment
C.4	Procedures related to the mechanism(s)/c	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Response timescales: The Company indicates in its CSR report that 'In order to respond to these issues, Subaru looks into the facts carefully and resolves

Indicator Code	Indicator name	Score (out of 2)	Explanation
	channel(s) are publicly available and explained		<p>compliance issues as quickly as possible with the Subaru Compliance Once Manager'. Additionally, the Company states: 'after receiving information via mail, telephone, or email, employees assigned to the Hotline Desk based on Subaru's internal rules receive the report directly, research situations and take appropriate actions.' However, no evidence found of the company's response timescales. [CSR Report 2019, 2019: subaru.co.jp]</p> <ul style="list-style-type: none"> • Not met: How complainants will be informed • Met: Who is handling the complaint: The Company states in its CSR Report that 'Since April 2008, an external specialist company has provided service to the Hotline Desk in the form of an outside service, allowing the Compliance Hotline to extend its hours and helping to ensure the confidentiality of the names and departments of those making reports, which results in greater ease for those making use of the hotline'. [CSR Report 2019, 2019: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Escalation to senior/independent level
C.5	Commitment to non-retaliation over complaints or concerns made	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: Public statement prohibiting retaliation • Met: Practical measures to prevent retaliation: In its 2019 CSR report the Company states that: 'The names and departments of those making reports are kept strictly confidential unless their consent is given. This is done in order to prevent reprisals'. The Company also indicates in its CSR Report that: 'Since April 2008, an external specialist company has provided service to the Hotline Desk in the form of an outside service, allowing the Compliance Hotline to extend its hours and helping to ensure the confidentiality of the names and departments of those making reports. [CSR Report 2019, 2019: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Has not retaliated in practice • Not met: Expects MO suppliers to prohibit retaliation
C.6	Company involvement with State-based judicial and non-judicial grievance mechanisms	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: Won't impede state based mechanisms • Not met: Complainants not asked to waive rights <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Will work with state based or non judicial mechanisms • Not met: Example of issue resolved (if applicable)
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: In its 2019 CSR Report the Company states that: 'In FYE2019, Subaru carried out Compliance Awareness Training for managers of the Subaru Group to share cases (with background) of improper conduct involving vehicle inspections at Subaru and to promote efforts to never allow such improper conduct to happen at any sections'. However, no evidence found on changes in their protocols to prevent a specific human rights problem from happening again. [CSR Report 2019, 2019: subaru.co.jp] <ul style="list-style-type: none"> • Not met: Evaluation of the channel/mechanism

D. Performance: Company Human Rights Practices (20% of Total)

D.5 Automotive Manufacturing

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.5.1.a	Living wage (in own production or manufacturing operations)	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: Living wage target timeframe: The Company states: 'In order to promote the well-being of workers, we will pay appropriate wages more than the minimum and living wages'. However, further information found and no reference to a target timeframe. [Human Rights Policy, 2020: subaru.co.jp]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not met: Describes how living wage determined: The Company states in its 2019 CSR Report that: 'In addition to objectively evaluating job outcomes and performance levels for skills through the operation of the personnel system, supervisors and their subordinates share the challenges necessary for growth. Under the goal management system, all Subaru employees have an interview with their supervisors four times a year (goal setting, interim confirmation, outcome confirmation and evaluation sharing). Note that both men and women are treated properly and there is no gender gap in basic salary'. However, no evidence found on living wages and how they are determined. [CSR Report 2019, 2019: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Achieved payment of living wage: The Company states in its Annual Report the quantity of Salaries and bonuses paid. However, no commitment of the Company on paying a living wage found. [Annual Report, 2019: subaru.co.jp] • Not met: Regularly review definition of living wage with unions: The Company states in its 2019 CSR Report that: 'Subaru and its labor union hold a Labor and Management Council regularly for smooth corporate management and mutual communication, exchanging opinions regarding management policy and overviews of business results, production and sales as well as discussing issues such as labor conditions, issues concerning work styles and health and safety policies. In the spring negotiations, "wage revision (salary/bonuses)" is discussed'. It also states that: 'Subaru also carries out fair trade promotion initiatives in accordance with Automobile Industry Fair Trade Guidelines announced in June 2007 by the Ministry of Economy, Trade and Industry. As part of our efforts, Subaru has set up a consultation service targeting at suppliers in Subaru's supply chain'. However, no further details found including how it periodically reviews wages, including the concept of living wage [CSR Report 2019, 2019: subaru.co.jp]
D.5.1.b	Living wage (in the supply chain)	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: Living wage in supplier code or contracts: CSR guidelines require to 'comply with the laws in each country and region related to minimum wages, overtime work, payroll deductions, piecework wages, and other benefits'. However, no details found in relation to living wages (basic needs for employee and dependents and providing some discretionary income). [Supplier CSR Guidelines, 10/2018: subaru.co.jp] • Not met: Improving living wage practices of suppliers <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provide analysis of trends demonstrating progress
D.5.2	Aligning purchasing decisions with human rights	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: Avoids business model pressure on HRs • Not met: Positive incentives to respect human rights <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met
D.5.3	Mapping and disclosing the supply chain	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: Identifies suppliers back to product source <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Discloses significant parts of supply chain and why
D.5.4.a	Prohibition on child labour: Age verification and corrective actions (in own production or manufacturing operations)	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: Does not use child labour: The Company states in its 2019 CSR report that: 'In addition, our basic concept is to make efforts to establish safe and comfortable work environments, including rejecting forced labor and child labor, in the Subaru Group and in the supply chain as well'. [CSR Report 2019, 2019: subaru.co.jp & Supplier CSR Guidelines, 10/2018: subaru.co.jp] • Not met: Age verification of job applicants and workers: The Company states in its Suppliers CSR guidelines document that 'We do not permit the employment of children who have not reached the legal age of employment in each country and region'. However, there is no evidence found on how they verify the job applicant's age, including own operations. [Supplier CSR Guidelines, 10/2018: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Remediation if children identified

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.5.4.b	Prohibition on child labour: Age verification and corrective actions (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Child Labour rules in codes or contracts: In its Supplier CSR guidelines document the Company includes a point prohibiting child labor: 'We do not permit the employment of children who have not reached the legal age of employment in each country and region'. The Company also states in its CSR report that: 'our basic concept is to make efforts to establish safe and comfortable work environments, including rejecting forced labor and child labor, in the Subaru Group and in the supply chain as well' and 'Subaru promotes our procurement activities based on the following basic approach: Prohibiting child labor'. However, no evidence found of requirements to have age verification measures and remediation programmes in place in case child labour is found. [Supplier CSR Guidelines, 10/2018: subaru.co.jp & CSR Report 2019, 2019: subaru.co.jp] • Not met: How working with suppliers on child labour Score 2 <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provide analysis of trends demonstrating progress
D.5.5.a	Prohibition on forced labour: Debt bondage and other unacceptable financial costs (in own production or manufacturing operations)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Pays workers in full and on time • Not met: Payslips show any legitimate deductions Score 2 <ul style="list-style-type: none"> • Not met: How these practices are implemented and monitored for agencies, labour brokers or recruiters
D.5.5.b	Prohibition on forced labour: Debt bondage and other unacceptable financial costs (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Debt and fees rules in codes or contracts: The Company states in its supplier CSR guidelines document that: 'Prohibiting forced labor We do not engage in forced labor, making certain to ensure that all labor is voluntary and that employees are free to leave their jobs'. However, no evidence found about debt bondage requirements. [Supplier CSR Guidelines, 10/2018: subaru.co.jp] • Not met: How working with suppliers on debt & fees Score 2 <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provide analysis of trends in progress made
D.5.5.c	Prohibition on forced labour: Restrictions on workers (in own production or manufacturing operations)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Does not retain documents or restrict movement Score 2 <ul style="list-style-type: none"> • Not met: How sure about agencies or brokers
D.5.5.d	Prohibition on forced labour: Restrictions on workers (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Free movement rules in codes or contracts: The Company states in its Suppliers CSR guidelines that: 'We do not engage in forced labor, making certain to ensure that all labor is voluntary and that employees are free to leave their jobs'. However, no evidence found about the prohibition of retaining personal documents. [Supplier CSR Guidelines, 10/2018: subaru.co.jp] • Not met: How these practices are implemented and monitored for agencies, labour brokers or recruiters Score 2 <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provide analysis of trends in progress made

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.5.6.a	Freedom of association and collective bargaining (in own production or manufacturing operations)	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 not to interfere with union rights and collective bargaining and prohibits intimidation and retaliation: On its Website the Company indicates that: 'The company acknowledges that the union has the right to unite and engage in collective bargaining and other collective actions' and it also states in its Supplier CSR guidelines document that: ' We recognize employees' rights of free association in accordance with the laws in each country and region'. However, no evidence found on a formal statement of the Company committing it to not discriminate/retaliate union workers or representatives. The Company reports figures for workers belonging to labour union, although it is not clear the actual percentage of workers covered by collective agreements. [Communication with Labor Union, N/A: subaru.co.jp] • Not met: Discloses % covered by collective bargaining: The Company states on its Website that: 'Subaru's employees belong to the Subaru Labor Union. Out of a total of 15,855 employees, 14,319 employees, excluding managers, etc., belong to the labor union (as of October 1, 2018). There are also labor unions at affiliated companies in Japan, and the Confederation of Subaru Affiliated Labor Unions (Subaru Rouren), which includes all these unions, has 26,785 members (as of October 1, 2018)'. However, it is not clear the actual percentage of the total workforce that is covered by collective bargaining agreements. [CSR Report 2019, 2019: subaru.co.jp & Communication with Labor Union, N/A: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirement under score 1 met
D.5.6.b	Freedom of association and collective bargaining (in the supply chain)	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: FoA & CB rules in codes or contracts: The Company states in its Supplier CSR guidelines document that: 'We engage in consultation and dialogue in good faith with the representatives of employees or employees. We recognize employees' rights of free association in accordance with the laws in each country and region'. However, no further evidence found including collective bargaining and, considering that requirements are conditioned in country laws, alternative mechanisms for those places where the exercise of these rights are restricted under local law. In addition, no evidence found about the prohibition of harassment against union members or representatives. [Supplier CSR Guidelines, 10/2018: subaru.co.jp] • Not met: How working with suppliers on FoA and CB <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provide analysis of trends in progress made
D.5.7.a	Health and safety: Fatalities, lost days, injury rates (in own production of manufacturing operations)	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"> • Met: Lost days or near miss disclosure: The Company discloses in its 2019 CSR Report an Occurrence of Work Related Accidents and Accident Frequency Rate Graphic , which includes lost days rates. [CSR Report 2019, 2019: subaru.co.jp] • Not met: Fatalities disclosures <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Set targets for H&S performance • Not met: Met targets or explains why not
D.5.7.b	Health and safety: Fatalities, lost days, injury rates (in the supply chain)	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: Sets out clear Health and Safety requirements: The Company states in its Supplier CSR Guidelines that: 'We strive to prevent accidents and disasters with ensuring the safety and health of employees at work as our priority'. However, no further details found including specific requirements regarding health and safety. [Supplier CSR Guidelines, 10/2018: subaru.co.jp] • Not met: Injury rate disclosures • Not met: Lost days or near miss disclosures • Not met: Fatalities disclosures <p>Score 2</p> <ul style="list-style-type: none"> • Not met: How working with suppliers on H&S • Not met: Provide analysis of trends in progress made
D.5.8.a	Women's rights (in own production or manufacturing operations)	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: Process to stop harassment and violence • Not met: Working conditions take account of gender

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Equality of opportunity at all levels: The Company states in its 2019 CSR Report that: 'For our specific efforts to support female career development, Subaru has conducted "career development training for female team leaders" since FYE2017 for the purpose of systematically developing the next-generation female candidates for managers, in addition to the mentor system for female managers and candidates for manager' and 'both men and women are treated properly and there is no gender gap in basic salary'. The Company also indicates in this report that: 'Subaru has set a target for the number of female managers in 2020 to be five times that of the number in 2014, and currently expects to achieve it by April 2020. Recently, Subaru has set a new target for the number of female managers to be 12 times or more that of the number in 2014 by 2025, and is further strengthening its efforts to increase female managers'. [CSR Report 2019, 2019: subaru.co.jp] Score 2 <ul style="list-style-type: none"> • Not met: Meets all of the requirements under score 1
D.5.8.b	Women's rights (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Women's rights in codes or contracts: The Company states in its Supplier CSR guidelines: 'We do not discriminate on the grounds of race, ethnicity, country of origin, religion, gender or any other pretext in any employment situation'. Also 'We do not tolerate any form of harassment on the grounds of race, ethnicity or country of origin, religion, gender or any other pretext in our workplaces'. However, no further details found including equal pay for equal work and requirements to eliminate health and safety concerns that are particularly prevalent among women workers. [Supplier CSR Guidelines, 10/2018: subaru.co.jp] Score 2 <ul style="list-style-type: none"> • Not met: How working with suppliers on women's rights • Not met: Both requirement under score 1 met • Not met: Provide analysis of trends in progress made
D.5.9.a	Working hours (in own production or manufacturing operations)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Respects max hours, min breaks and rest periods in its own operations Score 2 <ul style="list-style-type: none"> • Met: How it implements and checks this: The Company provides in its 2019 CSR Report information about Initiatives Aimed at Reducing Long Working Hours. As an example, the Company discloses its Flexi-time Work policy: 'Subaru introduced exit-time work system in FYE1999. Starting in FYE2017, Subaru is reducing the core time of exit-time work from four to two hours to facilitate work styles that are more tailored to various actuations in work. Employees can control their work hours; for example, at the times of low work load, they can go home early. This contributes to the fulfilment of employees' private life and reducing working hours'. [CSR Report 2019, 2019: subaru.co.jp]
D.5.9.b	Working hours (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Working hours in codes or contracts: In its Supplier CSR Guidelines document the Company states that: 'We comply with the laws in each country and region related to the determination of the working hours of employees (including overtime work) as well as the provision of holidays and annual paid leave'. However, no evidence found on the maximum amount of working hours per regular working weeks or ILO standards. [Supplier CSR Guidelines, 10/2018: subaru.co.jp] Score 2 <ul style="list-style-type: none"> • Not met: How working with suppliers on working hours • Not met: Both requirements under score 1 met • Not met: Provide analysis of trends in progress made
D.5.10.a	Responsible Mineral Sourcing: Arrangements with Suppliers and Smelters/Refiners in the Mineral Resource Supply Chains	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Due diligence in accordance with OECD Guidance in supplier contracts: Although the Company indicates in its Supplier CSR Guidelines that 'We aim not to use raw materials related to human rights infringements, such as conflict minerals, and strive to identify conditions and respond appropriately', no further evidence found that it incorporates into commercial contracts/written agreements with suppliers requirements to conduct due diligence in accordance with the OECD Guidance for at least 3TG. [Supplier CSR Guidelines, 10/2018: subaru.co.jp]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not met: Works with smelters/refiners and suppliers to build capacity: The Company indicates: 'In FYE2019, upon request from our product suppliers, Subaru continued to conduct a conflict mineral survey targeting at about 200 suppliers of parts and materials'. However, it is not clear how it works with smelters/refiners and with suppliers to contribute to building their capacity in risk assessment and improving their due diligence performance. [CSR Report 2019, 2019: subaru.co.jp] Score 2 • Not met: Contractual requirement to disclosure smelter/refiner information • Not met: Contractual requirement covers all minerals
D.5.10.b	Responsible Mineral Sourcing: Risk Identification in Mineral Supply Chain	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: Risk identification and disclosure in line with OECD Guidance: The Company indicates: 'In FYE2019, upon request from our product suppliers, Subaru continued to conduct a conflict mineral survey targeting at about 200 suppliers of parts and materials'. However, no further evidence of its processes for identifying and prioritising risks and impacts in its supply chain as set out in the OECD Guidance found. • Not met: Identification of smelter/refiners and OECD Guidance <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Discloses smelters/refiners judged in line with OECD Guidance • Not met: Risk identification and disclosure covers all minerals
D.5.10.c	Responsible Mineral Sourcing: Risk Management in the Mineral Supply Chain	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 mineral risk management plan for supply chain • Not met: Monitoring, tracking and whether better risk prevention/mitigation over time <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Disclose better risk prevention/mitigation over time • Not met: Suppliers and stakeholders engaged in risk management strategy • Not met: Risk management and response processes cover all minerals
D.5.11	Responsible Materials Sourcing	[SD.5.10]	<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: Due diligence for raw materials in supplier code/contracts: The Company states in its Suppliers CSR Guidelines document the requirement of not using raw materials that cause social problems as follows: 'We aim not to use raw materials related to human rights infringements, such as conflict minerals,* and strive to identify conditions and respond appropriately'. The Company also states the Purchase of specific raw materials and parts as one of the Risks Associated with its Business Activities. However, no requirement for due diligence for raw materials found. [Supplier CSR Guidelines, 10/2018: subaru.co.jp & CSR Report 2019, 2019: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Works with suppliers to build capacity in risk assessment and due diligence • Not met: Meets all requirements under score 1 • Not met: Identify the sources of high-risk raw materials in its supply chain

E. Performance: Responses to Serious Allegations (20% of Total)

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, and so the score of 8.09 out of 80 points scored in themes A-D & F has been applied to produce a score of 2.02 out of 20 points for theme E.

F. Transparency (10% of Total)

Indicator Code	Indicator name	Score	Explanation
F.1	Company willingness to publish information	0.87 out of 4	Out of a total of 60 indicators assessed under sections A-D of the benchmark, Subaru made data public that met one or more elements of the methodology in 13 cases, leading to a disclosure score of 0.87 out of 4 points.
F.2	Recognised Reporting Initiatives	2 out of 2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Company reports on GRI: In its 2019 CSR Report the Company includes a 'Linkage Table for Guidelines' based don GRI Standards. [CSR Report 2019, 2019: subaru.co.jp] • Not met: Company reports on SASB • Not met: Company reports on UNGPRF

Indicator Code	Indicator name	Score	Explanation
F.3	Key, High Quality Disclosures	0 out of 4	<p>Subaru met 0 of the 10 thresholds listed below and therefore gets 0 out of 4 points for the high quality disclosure indicator.</p> <p>Specificity and use of concrete examples</p> <ul style="list-style-type: none"> • Not met: Score 2 for A.2.2 : Board discussions • Not met: Score 2 for B.1.6 : Monitoring and corrective actions • Not met: Score 2 for C.1 : Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers • Not met: Score 2 for C.3 : Users are involved in the design and performance of the channel(s)/mechanism(s) <p>Discussing challenges openly</p> <ul style="list-style-type: none"> • Not met: Score 2 for B.2.4 : Tracking: Monitoring and evaluating the effectiveness of actions to respond to human rights risks and impacts • Not met: Score 2 for C.7 : Remedying adverse impacts and incorporating lessons learned <p>Demonstrating a forward focus</p> <ul style="list-style-type: none"> • Not met: Score 2 for A.2.3 : Incentives and performance management • Not met: Score 2 for B.1.2 : Incentives and performance management • Not met: Score 1 for D.5.1.a: Living wage (in own production or manufacturing operations) • Not met: Score 2 for D.5.7.a: Health and safety: Fatalities, lost days, injury rates (in own production of manufacturing operations)

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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