

Company Name Carlsberg
Industry Agricultural Products (Supply Chain only)
Overall Score (*) 14.8 out of 100

Theme Score	Out of	For Theme
2.1	10	A. Governance and Policies
2.0	25	B. Embedding Respect and Human Rights Due Diligence
3.8	15	C. Remedies and Grievance Mechanisms
2.5	20	D. Performance: Company Human Rights Practices
3.0	20	E. Performance: Responses to Serious Allegations
1.4	10	F. Transparency

(*) 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 2019 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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: UNGC principles 1 & 2: The Company 'supports the United Nations Universal Declaration of Human Rights and is a signatory to the United Nations Global Compact, which means that we support 10 principles within the following important areas: labour and human rights; health and safety; the environment; and business ethics (including anti-corruption).' [Supplier and Licensee Code of Conduct, April 2013: carlsberggroup.com] Met: UDHR: See above Score 2 <ul style="list-style-type: none"> Not met: UNGPs Not met: OECD
A.1.2	Commitment to respect the human rights of workers	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: ILO Core: The Company explicitly lists and explains all four ILO fundamental rights at work. The Company 'does not tolerate any form of discrimination against our employees,' 'does not tolerate any form of forced labour,' 'does not tolerate the hiring of child labour under any circumstances,' and respects 'employees' rights to form, join or not join a labour union, or other organisation of their choice, and to bargain collectively.' [Labour and Human Rights Policy, March 2017: carlsberggroup.com] Met: Explicitly list All four ILO for AG suppliers: The Company explicitly requires that its suppliers adhere to the ILO fundamental rights at work, including non-discrimination, no forced labour, no child labour, and explicitly mentions the right

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>to collective bargain and freedom of association, where it indicates: 'The Supplier shall respect the right of employees to form and join trade unions and to negotiate collectively. Suppliers shall not attempt to influence employees' choice of trade union membership and shall not dismiss employees solely because of their affiliation to a trade union. If there is no legally recognised union in the area of operations, or if state-authorized organisations alone are allowed, the Supplier shall facilitate alternative means for effective representation of employees' interests.' [Supplier and Licensee Code of Conduct, April 2013: carlsberggroup.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Explicit commitment to All four ILO Core: As indicated above, the Company explicitly lists and explains all four ILO fundamental rights at work. The Company 'does not tolerate any form of discrimination against our employees,' 'does not tolerate any form of forced labour,' 'does not tolerate the hiring of child labour under any circumstances,' and respects 'employees' rights to form, join or not join a labour union, or other organisation of their choice, and to bargain collectively.' [Labour and Human Rights Policy, March 2017: carlsberggroup.com] • Met: Respect H&S of workers: The Company 'is committed to promoting a zero-accident culture and takes all reasonable measures to assess and control the potential risks of its operations, including process and occupational health and safety risks.' [Health and Safety, January 2018: carlsberggroup.com] • Met: H&S applies to AG suppliers: The supplier code contains a section devoted to health and safety: 'The supplier shall ensure that it provides for its employees a safe and healthy working environment and the protective equipment and training necessary to perform their tasks safely'. [Supplier and Licensee Code of Conduct, April 2013: carlsberggroup.com]
A.1.3.AG.a	Commitment to respect human rights particularly relevant to the industry - land and natural resources (AG)	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: Respect land ownership and natural resources • Not met: Respecting the right to water: The Company indicates that 'The Carlsberg Group strives to achieve sustainable use of water in the communities in which we operate. The Carlsberg Group regularly assesses our exposure to water scarcity in all forms and initiates appropriate actions to ensure the long-term availability of water. In water scarce areas the Carlsberg Group engages with local communities to understand how we can best help to manage their watersheds'. However, despite the commitments work towards sustainable use of water and engage with communities, no specific commitment to respect the right to water found. [Environmental policy, 01/2018: carlsberggroup.com] • Not met: Expecting suppliers to respect these rights: The Company's suppliers 'shall include access to toilets, potable water,' however no further details found, or mention of land rights. [Supplier and Licensee Code of Conduct, April 2013: carlsberggroup.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Voluntary Guidelines on Tenure Rights • Not met: IFC Performance Standards • Not met: FPIC for all • Not met: Zero tolerance for land grabs • Not met: Respecting the right to water • Not met: Expecting suppliers to respect these rights
A.1.3.AG.b	Commitment to respect human rights particularly relevant to the industry – people's rights (AG)	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: While child labour is mentioned in both the supplier code of conduct and the human rights policy, there is no explicit commitment to protecting the rights of children. [Supplier and Licensee Code of Conduct, April 2013: carlsberggroup.com & Labour and Human Rights Policy, March 2017: carlsberggroup.com] • Not met: Migrant worker's rights • Not met: Expects 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: Expecting suppliers to respect these rights
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 • Not met: Regular stakeholder engagement: The Company states they regularly engage with their stakeholders, paying attention to their opinions on how to

Indicator Code	Indicator name	Score (out of 2)	Explanation
			improve'. However, despite this comment, no evidence found of regular engagement in dialogue with affected stakeholders. [Sustainability Report 2017: carlsberggroup.com & Stopping underage beer sales in Ukraine: carlsberggroup.com] Score 2 <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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Commits to remedy Score 2 <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 AG suppliers to remedy impacts
A.1.6	Commitment to respect the rights of human rights defenders	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Zero tolerance attacks on HRs Defenders (HRDs) Score 2 <ul style="list-style-type: none"> • Not met: Expects AG 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 <ul style="list-style-type: none"> • Not met: CEO or Board approves policy: The Executive Committee of the Company is 'responsible for policy approval,' which includes the CEO, however this person is not named in the document. [Labour and Human Rights Policy, March 2017: carlsberggroup.com] Score 2 <ul style="list-style-type: none"> • Not met: Board level responsibility for HRs • Not met: Speeches/letters by Board members or CEO
A.2.2	Board discussions	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Board/Committee review of salient HRs: The Executive Committee must approve any changes to the Labour and Human Rights Policy. However, no details found on the Board having a process to discuss and address human right issues. [Labour and Human Rights Policy, March 2017: carlsberggroup.com] Score 2 <ul style="list-style-type: none"> • Not met: Examples or trends re HR discussion • 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 <ul style="list-style-type: none"> • Not met: Incentives for at least one board member • Not met: At least one key AG HR risk, beyond employee H&S Score 2 <ul style="list-style-type: none"> • 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	1.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Commits to ILO core conventions • Met: Senior responsibility for HR: The HR Policy states that the Executive VP Group HR 'owns, endorses and ensures the implementation of the policy'. [Labour and Human Rights Policy, March 2017: carlsberggroup.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Day-to-day responsibility: Employees at the rank of local management or above (regional management, Country Managing Directors and Relevant group VPs) are 'Responsible for ensuring that this [human rights] policy and related standards are implemented and adhered to, and that all relevant employees are made aware of the policy and its requirements. Ensure local compliance with the policy including adequate control measures to eliminate or reduce risks to express behaviours in breach with the policy'. Group HR 'drives the implementation of the policy, provides specific advice on labour and human rights issues and dilemmas, and ensures that labour and human rights issues are identified and addressed. Audits, reviews, measures and reports on labour and human rights performance'. [Labour and Human Rights Policy, March 2017: carlsberggroup.com] • Not met: Day-to-day responsibility for AG in supply chain
B.1.2	Incentives and performance management	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: Senior manager incentives for human rights • Not met: At least one key AG HR risk, beyond employee H&S <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Performance criteria made public
B.1.3	Integration with enterprise risk management	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: HR risks is integrated as part of enterprise risk system <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Audit Ctte or independent risk assessment
B.1.4.a	Communication /dissemination of policy commitment(s) within Company's own 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: Commits to ILO core conventions: See indicator A.1.2 • Not met: Communicates its policy to all workers in own operations: The Human Rights Policy applies to all employees, 'irrespective of the country in which they work,' and has been translated, however no explanation found in relation to what languages the document is available in, nor how this information is transmitted throughout the entire workforce, although it discloses communication to some parts of the workforce: 'In 2017, we began rolling out our Labour & Human Rights policy to people managers, HR and legal professionals in Asia. This continued during 2018, when we primarily focused on same groups in Eastern Europe, reaching 90% with our e-learning module and other training activities'. The company also states that it believes that 'is more effective to target our activity for greater impact on higher-risk areas rather than taking a lighter and broader approach'. [Labour and Human Rights Policy, March 2017: carlsberggroup.com & 2018 Sustainability Report: carlsberggroup.com] <p>Score 2</p> <ul style="list-style-type: none"> • 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	0.5	<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 all 4 ILO core conventions for suppliers • Not met: Requiring AG suppliers to communicate policy down the chain: The Supplier Code of Conduct, which applies to all suppliers, contains a similar human rights policy as the one for the Company. It includes all the ILO core rights. The Supplier Code of Conduct is a binding document, and is explicitly mentioned as such in the General Terms and Conditions for Procurement, which states 'Supplier shall at all times comply with the Carlsberg Group's Supplier and Licensee Code of Conduct.' The Company requires that the Supplier Code of Conduct is communicated throughout the supply chain. The Company makes suppliers responsible 'for communicating its content and ensuring that all measures are implemented accordingly.' However, it is not clear how the company communicates its policy to suppliers. [Supplier and Licensee Code of Conduct, April 2013: carlsberggroup.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: How HR commitments made binding/contractual: The Supplier Code of Conduct is a binding document, and is explicitly mentioned as such in the General Terms and Conditions for Procurement, which states 'Supplier shall at all times comply with the Carlsberg Group's Supplier and Licensee Code of Conduct.' [ISC General Terms Conditions Procurement, February 2016: carlsberggroup.com] • Not met: Including on AG suppliers

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B.1.5	Training on 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"> • Met: Scores at least 1 on A.1.2 • Not met: Trains all workers on HR policy commitments: There is training and awareness in local onboarding programmes for people managers and HR professionals. In 2018 report it indicates that 'onboarding e-learning is made available for people managers in eight markets that are "live" on the new HR platform'. No evidence found of the Company training all employees in human rights. [2018 Sustainability Report: carlsberggroup.com & Sustainability Report 2017: carlsberggroup.com] • Not met: Trains relevant AG managers including procurement: The Company only trains managers that are level 3 or above, and is not clear of whether this includes procurement. All HR and legal professionals, however, are trained on human rights. The training thus far has been focused on Asia and Eastern Europe, as those are the areas that are considered higher-risk, and has yet to be generalized throughout the Company. The 2018 report discloses similar level of training. [Sustainability Report 2017: carlsberggroup.com & 2018 Sustainability Report: carlsberggroup.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2 • Not met: Both requirements under score 1 met
B.1.6	Monitoring and corrective actions	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: Scores at least 1 on A.1.2 • Not met: Monitoring implementation of HR policy commitments • Met: Monitoring AG suppliers: The Company indicates that 'we carry out regular quality audits to check that each supplier complies with our Code. There is a particular focus on those in high-risk areas who face additional complexities. In 2018, we carried out 166 such audits, focusing on glass bottles, aluminium cans and malt'. [2018 Sustainability Report: carlsberggroup.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2 • Not met: Describes corrective action process: The Sustainability report indicates that 'if an issue is revealed, our first response is to help the supplier achieve compliance, making lasting improvements. However, if it is serious, we suspend material deliveries'. No further details found on corrective action process and number of incidences. [2018 Sustainability Report: carlsberggroup.com] • Not met: Example of corrective action • Not met: Discloses % of AG 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"> • Not met: HR affects AG selection of suppliers • Met: HR affects on-going AG supplier relationships: The suppliers' code states the following: 'The Carlsberg group reserves the right to verify Suppliers' compliance with this Code and the right to terminate any agreements should a Supplier repeatedly disregard this code or decide that compliance with this code is not possible'. [Supplier and Licensee Code of Conduct, April 2013: carlsberggroup.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirement under score 1 met • Not met: Working with AG suppliers to improve performance
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 AG SC engaged • Not met: Communities in the AG 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 that the human resources department is in charge of ensuring 'that labour and human rights issues are identified and addressed,' however, no details found on the process by which it goes about this. [Labour and Human Rights Policy, March 2017: carlsberggroup.com] • Not met: Identifying risks in AG suppliers

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 <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 • Not met: Explains use of HRIAs or ESIA (inc HR)
B.2.2	Assessing: Assessment of risks and impacts identified (salient risks and key industry risks)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Salient risk assessment (and context) • Not met: Public disclosure of salient risks Score 2 <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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Action Plans to mitigate risks • Not met: Including in AG supply chain • Not met: Example of Actions decided Score 2 <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	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 • Not met: Lessons learnt from checking effectiveness Score 2 <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 • 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 AG 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 participates in a shared mechanism called Speak Up, by People Intouch, which allows for anyone to make a complaint about the Company, in regards to anything, including human rights. Employees 'may report violations anonymously by contacting the compliance representative or filing a report via the Speak Up System.' [SpeakUp: speakupfeedback.eu] Score 2 <ul style="list-style-type: none"> • Not met: Number grievances filed, addressed or resolved: The Company indicates that 'in 2018, 95 suspected matters of misconduct were reported through the Speak Up system'. However no evidence found on details about number of grievances filed, addressed or resolved concerning human rights. [2018 Sustainability Report: carlsberggroup.com] • Met: Channel is available in all appropriate languages: The Company states that 'In 2017, we promoted our new Speak Up system globally with communication materials about how and where to speak up. The system is available in over 30 languages and can be accessed via web or phone. We have also developed a Speak Up manual to give guidance to our employees'. [SpeakUp: speakupfeedback.eu & Sustainability Report 2017: carlsberggroup.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not met: Expect AG supplier to have equivalent grievance systems • Not met: Opens own system to AG supplier workers: The grievance system is available online, which means anyone can access it. However, it is unclear whether or not this mechanism can be used to report human rights violations in the Company's supply chain.
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	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: Grievance mechanism for community: The SpeakUp system is publicly available to any person with an internet connection. [SpeakUp: speakupfeedback.eu] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes accessibility and local languages: The mechanism is available in a variety of languages and online. [SpeakUp: speakupfeedback.eu] • Not met: Expects AG supplier to have community grievance systems • Not met: AG supplier communities use global system
C.3	Users are involved in the design and performance of the channel(s)/mechanism(s)	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: Engages users to create or assess system • Not met: Description of how they do this <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Engages with users on system performance • Not met: Provides user engagement example on performance • Not met: AG suppliers consult users in creation or assessment
C.4	Procedures related to the mechanism(s)/channel(s) are publicly available and explained	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: Response timescales: The SpeakUp system allows the complainant to write a message explaining their grievance. The information will then 'be passed on to the responsible manager within' the Company. After sending the message, the complainant 'will receive a unique case number' in order to check on the status of the case and to read the response. The timescale for 'an initial response will be available within one week.' [SpeakUp: speakupfeedback.eu] • Met: How complainants will be informed: As stated above, complainants must check the website after a week to be informed on the status of their case, if they choose to remain anonymous. <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: The Company 'prohibits retaliation against employees who report violations in good faith or cooperate in any investigation relating to improper conduct.' Not clear, however, if the commitment against retaliation is extensive to other stakeholders. [Code of Ethics and Conduct, November 2016: carlsberggroup.com] • Met: Practical measures to prevent retaliation: Through the Speak Up system, complainants may remain anonymous simply by not including any contact information in the report. The Company 'respects [their] anonymity and will not take any steps to try to identify' the person who files the report. [SpeakUp: speakupfeedback.eu] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Has not retaliated in practice • Not met: Expects AG 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 • Not met: Evaluation of the channel/mechanism

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.1.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: The company states that employees must 'be remunerated at a higher rate than the hourly rate,' however this is not enough to count as living wage which requires a wage level to meet basic needs of employee and family plus some discretionary income. [Supplier and Licensee Code of Conduct, April 2013: carlsberggroup.com] • 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: Provides analysis of trends demonstrating progress
D.1.2	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 (purchasing practices) • Not met: Positive incentives to respect human rights (purchasing practices) <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met
D.1.3	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 manufacturing sites (factories or fields) <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Discloses significant parts of SP and why
D.1.4.b	Prohibition on child labour: Age verification and corrective actions (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: Child Labour rules in codes or contracts: The Supplier Code of Conduct states that all employees must be at least 14 or 15 years old, or as young as 12 as long as 'their tasks are simple, limited, do not interfere with educational responsibilities and are not harmful to their health or development,' and that 'Supplier apprenticeship programmes for children below the minimum age of employment shall be remunerated and clearly aimed at training.' However, it makes no mention of verifying the age of applicants and remediation programs in case of child labour found.. [Supplier and Licensee Code of Conduct, April 2013: carlsberggroup.com] • Not met: How working with suppliers on child labour <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Analysis of trends in progress made
D.1.5.b	Prohibition on forced labour: Debt bondage and other unacceptable financial costs (in the supply chain)	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: Debt and fees rules in codes or contracts: Suppliers to the Company must not require employees 'to pay a deposit as part of their conditions of employment.' Also, 'Wage deductions as a disciplinary measure shall not be permitted without the express permission of the relevant employee.' [Supplier and Licensee Code of Conduct, April 2013: carlsberggroup.com] • Not met: How working with suppliers on debt & fees <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Analysis of trends in progress made
D.1.5.d	Prohibition on forced labour: Restrictions on workers (in the supply chain)	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: Free movement rules in codes or contracts: The Supplier Code of Conduct states 'employees shall be allowed to move around freely and leave their place of work when their shift ends.' Also, suppliers 'shall refrain from asking employees to submit their original identity papers or any other original official documentation.' [Supplier and Licensee Code of Conduct, April 2013: carlsberggroup.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provides analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.6.b	Freedom of association and collective bargaining (in the supply chain)	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: FoA & CB rules in codes or contracts: 'The Supplier shall respect the right of employees to form and join trade unions and to negotiate collectively. Suppliers shall not attempt to influence employees' choice of trade union membership and shall not dismiss employees solely because of their affiliation to a trade union.' This effectively prohibits intimidation, harassment, and violence against employees who choose to join a union. [Supplier and Licensee Code of Conduct, April 2013: carlsberggroup.com] Not met: How working with suppliers on FoA and CB Score 2 <ul style="list-style-type: none"> Not met: Both requirements under score 1 met Not met: Provides analysis of trends demonstrating progress
D.1.7.b	Health and safety: Fatalities, lost days, injury rates (in the supply chain)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Sets out clear Health and Safety requirements: 'The Supplier shall ensure that it provides for its employees a safe and healthy working environment and the protective equipment and training necessary to perform their tasks safely,' including the development of effective systems to inform employees on relevant health and safety matters, as well as keeping documentation on injuries and accidents, sanitary infrastructure, and preventative procedures. [Supplier and Licensee Code of Conduct, April 2013: carlsberggroup.com] Not met: Injury Rate disclosures: While the Company does report on the number of injuries, lost days, and fatalities in its own operations, it does not include this information about its suppliers. [2018 Sustainability Report: carlsberggroup.com] Not met: Lost days or near miss disclosures Not met: Fatalities disclosure Score 2 <ul style="list-style-type: none"> Not met: How working with suppliers on H&S Not met: Provides analysis of trends demonstrating progress
D.1.8.b	Land rights: Land acquisition (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: Rules on land & owners in codes or contracts Not met: How working with suppliers on land issues Score 2 <ul style="list-style-type: none"> Not met: Both requirements under score 1 met Not met: Provides analysis of trends demonstrating progress
D.1.9.b	Water and sanitation (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: Rules on water stewardship in codes or contracts Not met: How working with suppliers on water stewardship issues Score 2 <ul style="list-style-type: none"> Not met: Both requirements under score 1 met Not met: Provides analysis of trends demonstrating progress
D.1.10.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 Not met: How working with suppliers on women's rights Score 2 <ul style="list-style-type: none"> Not met: Both requirements under score 1 met Not met: Provides analysis of trends demonstrating progress

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 11.81 out of 80 points scored in themes A-D & F has been applied to produce a score of 2.95 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	1.43 out of 4	Out of a total of 42 indicators assessed under sections A-D of the benchmark, Carlsberg made data public that met one or more elements of the methodology in 15 cases, leading to a disclosure score of 1.43 out of 4 points.

Indicator Code	Indicator name	Score	Explanation
F.2	Recognised Reporting Initiatives	0 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"> • Not met: Company reports on GRI: The Company discloses the following: 'For many years, we have been using the standards of Global Reporting Initiative (GRI) as guidance for our sustainability work. For this 2018 report, the GRI G4 Sustainability Reporting Guidelines were applied in preparing the underlying data and framing our reporting principles; however, the Carlsberg Group no longer applies GRI-specific disclosures.' [2018 Sustainability Report: carlsberggroup.com] • Not met: Company reports on SASB • Not met: Company reports on UNGPRF
F.3	Key, High Quality Disclosures	0 out of 4	<p>Carlsberg met 0 of the 8 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

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 2019 Key Findings report and technical annex for more details of the research process.

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As CHRB Ltd, 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.