

Corporate Human Rights Benchmark 2019 Company Scoresheet



The CHRB is part of the WBA

Company Name	Largan Precision
Industry	ICT (Own operations and Supply Chain)
Overall Score (*)	1.1 out of 100

Theme Score	Out of	For Theme
0.0	10	A. Governance and Policies
0.0	25	B. Embedding Respect and Human Rights Due Diligence
0.8	15	C. Remedies and Grievance Mechanisms
0.0	20	D. Performance: Company Human Rights Practices
0.2	20	E. Performance: Responses to Serious Allegations
0.1	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)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: General HRs commitment • Not met: UNGC principles 1 & 2 • Not met: UDHR • Not met: International Bill of Rights Score 2 • Not met: UNGPs • Not met: OECD
A.1.2	Commitment to respect the human rights of workers	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: ILO Core • Not met: UNGC principles 3-6 • Not met: Explicitly list ALL four ILO for ICT suppliers Score 2 • Not met: Explicit commitment to All four ILO Core • Not met: Respect H&S of workers: The Company states that suppliers and it should be in strict accordance with social responsibility, including labour rights and health and safety. However, it is not enough to award this indicator. [Corporate Governance, 22/04/2019: largan.com.tw] • Not met: H&S applies to ICT suppliers: The Company states that suppliers and it should be in strict accordance with social responsibility, including labour rights and health and safety. However, it is not enough to award this indicator. [Corporate Governance, 22/04/2019: largan.com.tw]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Not met: working hours for workers
			 Not met: Working hours for ICT suppliers
A.1.3.ICT.a	Commitment to		The individual elements of the assessment are met or not as follows:
	responsible		Score 1
	sourcing of		 Not met: Responsible mineral sourcing in conflict areas
	minerals	0	Not met: Based on OECD Guidance
	milleruis	0	 Not met: Requires responsible mineral sourcing from suppliers
			Score 2
			 Not met: Responsible conflict mineral sourcing covers all minerals
			Not met: Suppliers expected to make similar requirements of their suppliers
A.1.3.ICT.b	Commitment to		The individual elements of the assessment are met or not as follows:
	respect human		Score 1
	rights		• Not met: Women's Rights
	particularly		• Not met: Children's Rights
	relevant to the		 Not met: Migrant worker's rights
	industry (ICT)	0	 Not met: Expecting suppliers to respect these rights
	muustry (iCT)		Score 2
			 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		The individual elements of the assessment are met or not as follows:
e	engage with stakeholders		Score 1
			 Not met: Commits to stakeholder engagement
		0	 Not met: Regular stakeholder engagement
			Score 2
			 Not met: Commits to engage stakeholders in design
			Not met: Regular stakeholder design engagement
A.1.5	Commitment to		The individual elements of the assessment are met or not as follows:
	remedy		Score 1
			Not met: Commits to remedy
		0	Score 2
			Not met: Not obstructing access to other remedies
			 Not met: Collaborating with other remedy initiatives
			Not met: Work with ICT suppliers to remedy impacts
A.1.6	Commitment to		The individual elements of the assessment are met or not as follows:
	respect the		Score 1
	rights of human	0	Not met: Zero tolerance attacks on HRs Defenders (HRDs)
	rights		Score 2
	defenders		 Not met: Expects ICT 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 • Not met: Board level responsibility for HRs 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 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 ICT 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		The individual elements of the assessment are met or not as follows:
	and resources		Score 1
	for day-to-day		 Not met: Commits to ILO core conventions
	human rights	0	Not met: Senior responsibility for HR
	functions		Score 2
	ranectons		Not met: Day-to-day responsibility
			Not met: Day-to-day responsibility for ICT in supply chain
B.1.2	Incentives and		The individual elements of the assessment are met or not as follows:
	performance		Score 1
	management	0	Not met: Senior manager incentives for human rights
			Not met: At least one key ICT HR risk, beyond employee H&S
			Score 2
D 1 2			Not met: Performance criteria made public The individual elements of the assessment are met or not as follows:
B.1.3	Integration		Score 1
	with enterprise	0	Not met: HR risks is integrated as part of enterprise risk system
	risk	0	Score 2
	management		Not met: Audit Ctte or independent risk assessment
B.1.4.a	Communication		The individual elements of the assessment are met or not as follows:
D.1.4.a	/dissemination		Score 1
	-		Not met: Commits to ILO core conventions
	of policy		Not met: Communicates its policy to all workers in own operations
	commitment(s)	0	Score 2
	within		Not met: Commits to all 4 ILO core conventions
	Company's own		Not met: Communication of policy commitments to stakeholder
	operations		Not met: How policy commitments are made accessible to audience
B.1.4.b	Communication		The individual elements of the assessment are met or not as follows:
	/dissemination		Score 1
	of policy		 Not met: Commits to all 4 ILO core conventions for suppliers
	commitment(s)	0	 Not met: Communicating policy down the whole ICT supply chain
	to business	0	 Not met: Requiring ICT suppliers to communicate policy down the chain
			Score 2
	relationships		 Not met: How HR commitments made binding/contractual
			Not met: Including on ICT suppliers
B.1.5	Training on		The individual elements of the assessment are met or not as follows:
	Human Rights		Score 1
			Not met: Scores at least 1 on A.1.2
		0	Not met: Trains all workers on HR policy commitments
			Not met: Trains relevant ICT managers including procurement
			Score 2
			Not met: Score of 2 on A.1.2
D.1.C			Not met: Both requirements under score 1 met The individual elements of the assessment are met or not as follows:
B.1.6	Monitoring and		Score 1
	corrective		• Not met: Scores at least 1 on A.1.2
	actions		Not met: Monitoring implementation of HR policy commitments
			Not met: Monitoring ICT suppliers
		0	Score 2
			• Not met: Score of 2 on A.1.2
			Not met: Describes corrective action process
			Not met: Example of corrective action
			Not met: Discloses % of ICT supply chain monitored
B.1.7	Engaging		The individual elements of the assessment are met or not as follows:
	business		Score 1
			Not met: HR affects ICT selection of suppliers
	relationships	0	Not met: HR affects on-going ICT supplier relationships
		-	Score 2
			Not met: Both requirement under score 1 met
			 Not met: Working with ICT suppliers to improve performance
B.1.8	Approach to		The individual elements of the assessment are met or not as follows:
	engagement		Score 1
	with potentially	0	Not met: Stakeholder process or systems
			 Not met: Frequency and triggers for engagement

Indicator Code	Indicator name	Score (out of 2)	Explanation
	affected stakeholders		 Not met: Workers in ICT SC engaged Not met: Communities in the ICT SC engaged Score 2 Not met: Analysis of stakeholder views and company's actions on them
B.2 Human	Rights Due I	Diligence (15	
Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying: Processes and triggers for identifying human rights risks and impacts	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Identifying risks in own operations • Not met: Identifying risks in ICT suppliers Score 2 • 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	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Salient risk assessment (and context) • Not met: Public disclosure of salient risks Score 2 • 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 • Not met: Action Plans to mitigate risks • Not met: Including in ICT supply chain • Not met: Example of Actions decided Score 2 • 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 • Not met: System to check if Actions are effective • Not met: Lessons learnt from checking effectiveness Score 2 • 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 • 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 ICT suppliers Score 2 • 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)/mec hanism(s) to receive complaints or concerns from workers	1	The individual elements of the assessment are met or not as follows: Score 1 • Met: Channel accessible to all workers: The Company states that if employees have concern over employee-employer relationship, benefits, job related, working environment, personal health issues, etc., they can provide feedback through the channels, such as phone and email, and a designated associate will be assigned accordingly. [Corporate Governance, 22/04/2019: <u>largan.com.tw</u>] Score 2 • Not met: Number grievances filed, addressed or resolved

Indicator Code	Indicator name	Score (out of 2)	Explanation
			 Not met: Channel is available in all appropriate languages Not met: Expect ICT supplier to have equivalent grievance systems Not met: Opens own system to ICT supplier workers
C.2	Grievance channel(s)/mec hanism(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 Not met: Grievance mechanism for community Score 2 Not met: Describes accessibility and local languages Not met: Expects ICT supplier to have community grievance systems Not met: ICT supplier communities use global system
C.3	Users are involved in the design and performance of the channel(s)/mec hanism(s)	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Engages users to create or assess system • Not met: Description of how they do this Score 2 • Not met: Engages with users on system performance • Not met: Provides user engagement example on performance • Not met: ICT suppliers consult users in creation or assessment
C.4	Procedures related to the mechanism(s)/c hannel(s) are publicly available and explained	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Response timescales • Not met: How complainants will be informed • Not met: Who is handling the complaint Score 2 • Not met: Escalation to senior/independent level
C.5	Commitment to non-retaliation over complaints or concerns made	0	 The individual elements of the assessment are met or not as follows: Score 1 Not met: Public statement prohibiting retaliation Not met: Practical measures to prevent retaliation Score 2 Not met: Has not retaliated in practice Not met: Expects ICT suppliers to prohibit retaliation
C.6	Company involvement with State- based judicial and non- judicial grievance mechanisms	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Won't impede state based mechanisms • Not met: Complainants not asked to waive rights Score 2 • 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	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Describes how remedy has been provided • Not met: Says how it would remedy key sector risks Score 2 • 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.4.1.a	Living wage (in own production or manufacturing operations)	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Living wage target timeframe • Not met: Describes how living wage determined Score 2 • Not met: Achieved payment of living wage • Not met: Regularly review definition of living wage with unions
D.4.1.b	Living wage (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Living wage in supplier code or contracts • Not met: Improving living wage practices of suppliers

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2
			Not met: Both requirements under score 1 met
D 4 2	Aligning		Not met: Provide analysis of trends demonstrating progress The individual elements of the assessment are met or not as follows:
D.4.2	Aligning		Score 1
	purchasing		Not met: Avoids business model pressure on HRs
	decisions with	0	Not met: Positive incentives to respect human rights
	human rights		Score 2
			Not met: Both requirements under score 1 met
D.4.3	Mapping and		The individual elements of the assessment are met or not as follows:
	disclosing the		Score 1
	supply chain	0	 Not met: Identifies suppliers back to product source
			Score 2
			Not met: Discloses significant parts of supply chain and why
D.4.4.a	Prohibition on		The individual elements of the assessment are met or not as follows:
	child labour:		Score 1 • Not met: Does not use child labour
	Age verification		Not met: Age verification of job applicants and workers
	and corrective	0	Score 2
	actions (in own	_	Not met: Remediation if children identified
	production or		
	manufacturing		
	operations)		
D.4.4.b	Prohibition on		The individual elements of the assessment are met or not as follows:
	child labour:		Score 1
	Age verification	0	Not met: Child Labour rules in codes or contracts
	and corrective	0	Not met: How working with suppliers on child labour Score 2
	actions (in the		Not met: Both requirements under score 1 met
	supply chain)		Not met: Provide analysis of trends demonstrating progress
D.4.5.a	Prohibition on		The individual elements of the assessment are met or not as follows:
	forced labour:		Score 1
	Debt bondage		 Not met: Pays workers in full and on time
	and other		 Not met: Payslips show any legitimate deductions
	unacceptable		Score 2
	financial costs	0	• Not met: How these practices are implemented and monitored for agencies,
	(in own		labour brokers or recruiters
	production or		
	manufacturing		
	operations)		
D.4.5.b	Prohibition on		The individual elements of the assessment are met or not as follows:
5.1.5.6	forced labour:		Score 1
	Debt bondage		Not met: Debt and fees rules in codes or contracts
	and other		 Not met: How working with suppliers on debt & fees
	unacceptable	0	Score 2
	financial costs		Not met: Both requirements under score 1 met
	(in the supply		Not met: Provide analysis of trends in progress made
	chain)		
D.4.5.c	Prohibition on		The individual elements of the assessment are met or not as follows:
	forced labour:		Score 1
	Restrictions on		Not met: Does not retain documents or restrict movement
	workers (in		Score 2
	own production	0	 Not met: How sure about agencies or brokers
	or		
	manufacturing		
	operations)		
D.4.5.d	Prohibition on		The individual elements of the assessment are met or not as follows:
2.4.J.U	forced labour:		Score 1
	Restrictions on		Not met: Free movement rules in codes or contracts
		_	• Not met: How these practices are implemented and monitored for agencies,
	workers (in the	0	labour brokers or recruiters
	supply chain)		Score 2
			Not met: Both requirements under score 1 met
	1	i i i i i i i i i i i i i i i i i i i	 Not met: Provide analysis of trends in progress made

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.6.a	Freedom of		The individual elements of the assessment are met or not as follows:
	association and		Score 1
	collective		• Not met: Commits not to interfere with union rights and collective bargaining and
	bargaining (in		prohibits intimidation and retaliation
	own production	0	Not met: Discloses % covered by collective bargaining
	or		Score 2
	manufacturing		Not met: Both requirement under score 1 met
	operations)		
D.4.6.b	Freedom of		The individual elements of the assessment are met or not as follows:
5111015	association and		Score 1
	collective		Not met: FoA & CB rules in codes or contracts
	bargaining (in	0	 Not met: How working with suppliers on FoA and CB
	the supply		Score 2
	chain)		 Not met: Both requirements under score 1 met
	-		 Not met: Provide analysis of trends in progress made
D.4.7.a	Health and		The individual elements of the assessment are met or not as follows:
	safety:		Score 1
	Fatalities, lost		Not met: Injury Rate disclosures
	days, injury	0	 Not met: Lost days or near miss disclosure Not met: Fatalities disclosures
	rates (in own	0	Not met: Occupational disease rates
	production of		Score 2
	manufacturing		Not met: Set targets for H&S performance
	operations)		Not met: Met targets or explains why not
D.4.7.b	Health and		The individual elements of the assessment are met or not as follows:
	safety:		Score 1
	Fatalities, lost		 Not met: Sets out clear Health and Safety requirements
	days, injury		Not met: Injury rate disclosures
	rates (in the	0	 Not met: Lost days or near miss disclosures
	supply chain)	0	Not met: Fatalities disclosures
			Not met: Occupational disease rates
			Score 2 • Not met: How working with suppliers on H&S
			Not met: Provide analysis of trends in progress made
D.4.8.a	Women's rights		The individual elements of the assessment are met or not as follows:
D.4.0.a	(in own		Score 1
	production or		Not met: Process to stop harassment and violence
	manufacturing	0	Not met: Working conditions take account of gender
	-		Not met: Equality of opportunity at all levels
	operations)		Score 2
			Not met: Meets all of the requirements under score 1
D.4.8.b	Women's rights		The individual elements of the assessment are met or not as follows:
	(in the supply		Score 1
	chain)	0	Not met: Women's rights in codes or contracts
		0	Not met: How working with suppliers on women's rights Score 2
			Not met: Both requirement under score 1 met
			Not met: Provide analysis of trends in progress made
D.4.9.a	Working hours		The individual elements of the assessment are met or not as follows:
J.7.J.U	(in own		Score 1
	production or	0	• Not met: Respects max hours, min breaks and rest periods in its own operations
	manufacturing	U	Score 2
	operations)		 Not met: How it implements and checks this
DIOP			The individual elements of the assessment are met or not as follows:
D.4.9.b	Working hours		Score 1
	(in the supply		Not met: Working hours in codes or contracts
	chain)	0	Not met: How working with suppliers on working hours
			Score 2
			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.4.10.a	Responsible Mineral Sourcing: Arrangements with Suppliers and Smelters/Refin ers in the Mineral Resource Supply Chains	0	 The individual elements of the assessment are met or not as follows: Score 1 Not met: Responsible mineral sourcing due diligence in suppler contracts Not met: Builds capacity with smelters/refiners Score 2 Not met: Disclosure of smelter information in supplier requirements Not met: Responsible conflict mineral sourcing covers all minerals
D.4.10.b	Responsible Mineral Sourcing: Risk Identification in Mineral Supply Chain	0	 The individual elements of the assessment are met or not as follows: Score 1 Not met: Risk identification and disclosure in line with OECD Guidance Not met: Identification of smelter/refiners and OECD due diligence Score 2 Not met: Discloses smelters/refiners judged in line with OECD due diligence Not met: Responsible conflict mineral sourcing covers all minerals
D.4.10.c	Responsible Mineral Sourcing: Risk Management in the Mineral Supply Chain	0	 The individual elements of the assessment are met or not as follows: Score 1 Not met: Describes mineral risk management plan for supply chain Not met: Monitoring, tracking and whether better risk prevention/mitigation over time Score 2 Not met: Supplier and stakeholders engaged in risk management strategy Not met: Responsible conflict mineral sourcing covers all minerals

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious		No allegations meeting the CHRB severity threshold were found, and so the score
	allegation No 1		of 0.91 out of 80 points scored in themes A-D & F has been applied to produce a
			score of 0.23 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	0.08 out of 4	Out of a total of 52 indicators assessed under sections A-D of the benchmark, Largan Precision made data public that met one or more elements of the methodology in 1 cases, leading to a disclosure score of 0.08 out of 4 points.
F.2	Recognised Reporting Initiatives	0 out of 2	The individual elements of the assessment are met or not as follows: Score 2 • Not met: Company reports on GRI • Not met: Company reports on SASB • Not met: Company reports on UNGPRF
F.3	Key, High Quality Disclosures	0 out of 4	Largan Precision met 0 of the 10 thresholds listed below and therefore gets 0 out of 4 points for the high quality disclosure indicator. Specificity and use of concrete examples • 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) Discussing challenges openly • 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 Demonstrating a forward focus • Not met: Score 2 for B.1.2 : Incentives and performance management • Not met: Score 1 for D.4.1.a: Living wage (in own production or manufacturing operations) • Not met: Score 2 for D.4.7.a: Health and safety: Fatalities, lost days, injury rates (in own production of manufacturing operations)

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.