

Company Name Siam Cement Public
Industry Extractive
Overall Score (*) 19.5 out of 100

| Theme Score | Out of | For Theme |
|-------------|--------|---|
| 1.5 | 10 | A. Governance and Policies |
| 6.3 | 25 | B. Embedding Respect and Human Rights Due Diligence |
| 1.3 | 15 | C. Remedies and Grievance Mechanisms |
| 3.1 | 20 | D. Performance: Company Human Rights Practices |
| 3.9 | 20 | E. Performance: Responses to Serious Allegations |
| 3.4 | 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 that Occidental Petroleum and Anadarko Petroleum merged as the assessment process was taking place and as such most of the assessment is based on pre-merger reporting by Occidental Petroleum.

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 | <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 declares that it "respects and protects the human rights of all employees in all its business operations as well as those involved in its Business Value Chain and in its Joint Ventures". [Annual Report 2018, 2018: scc.listedcompany.com] Not met: UNGC principles 1 & 2: The Company discloses that 'announced SCG Human Rights Policy based on international standards of the United Nations Global Compact: UNGC) and the ILO Declaration on Fundamental Principles and Rights at Work'. However, to be based on does not describe a real commitment to the standards. [Sustainability Report 2018, 25/02/2019: scc.listedcompany.com] Not met: UDHR Not met: International Bill of Rights <p>Score 2</p> <ul style="list-style-type: none"> Not met: UNGPs: The company indicates that it "complies with UN Guiding Principles on Business and Human Rights". However, "complies" does not entail a formal commitment to the UNGP. [Annual Report 2018, 2018: scc.listedcompany.com] 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 that 'announcing Human Rights Policy in accordance with the United Nations Global Compact (UNGC) and the ILO Declaration on Fundamental Principles and Rights at Work'. However, to be "in accordance with" is not a commitment to the principles of the ILO core. [Sustainability Report 2018, 25/02/2019: scc.listedcompany.com] • Met: UNGC principles 3-6: The president and CEO of the company signed a letter of commitment to the UN Global Company principles. [UNGC Letter of Commitment, 14/02/2012: s3-us-west-2.amazonaws.com] • Not met: Explicitly list All four ILO apply to EX BPs: The company mention that it expects its suppliers and business partners to principles of freedom of association, the elimination of compulsory labour, the abolition of child labour and the elimination of discrimination. However, no mention regarding to right to collective bargaining was found. [Human Rights Expectation Letter, 24/05/2017: scg.com & SCG Sustainable Governance, Dec 2017: scc.listedcompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Explicit commitment to All four ILO Core: No commitment listing each of all four ILO core principles was found. [Human Rights Policy, n/a: scg.com] • Met: Respect H&S of workers: The company declares that "we have been committed to providing strict control of health and safety related practices and continuous enhancement of our employees' capacity". [Sustainable Highlights 2018, 2018: scc.listedcompany.com] • Not met: H&S applies to EX BPs: It states that "SCG has paid great attention to health and safety of employees, contractors, customers, communities and stakeholders throughout our business value chain". However, no clear commitment to respecting the health and safety covering extractive business partners was found. [Code of Conduct, 23/12/2015: scg.com] |
| A.1.3.EX | Commitment to respect human rights particularly relevant to the industry (EX) | 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: Based on UN Instruments • Not met: Voluntary Principles (VPs) participant • Not met: Uses only ICoCA members • Not met: Respecting indigenous rights: The Company discloses that the 'implementation of human rights policies covers all groups of affected people, such as employees, children, women, people with disabilities, indigenous groups, local communities, business partners, and foreign workers, across the value chain from SCG's own operation through business partners and joint ventures'. However, there is no information on indigenous rights. [Sustainability Report 2018, 25/02/2019: scc.listedcompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: ILO 169 • Not met: UN Declaration on the Rights of Indigenous People (UNDRIP) • Not met: Expects BPs to respect these rights <p>Score 2</p> <ul style="list-style-type: none"> • Not met: FPIC commitment • Not met: Voluntary Guidelines on Tenure Rights • Not met: IFC performance standards • Not met: Zero tolerance for land grabs • Not met: Respecting the right to water: Although the Company describes its water management system that aims to 'reduce water-related risks, reduce water usage by increasing the efficiency of production processes and products, reuse treated wastewater, capability building of water management personnel, rehabilitating the ecosystem to conserve external water sources'. This datapoint looks for a commitment to respect the human rights to water, in which the Company does not describe its commitment. [Sustainability Report 2018, 25/02/2019: scc.listedcompany.com] • Not met: Expects BPs to commit to all 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 that "SCG is committed to acting as a good citizen of society, especially in every community where SCG has business operations. It honours the rights of stakeholders and treats them fairly, listens to their opinions and concerns, builds understanding with stakeholders, encourages co-operation constructively in matters that interest stakeholders, and takes part in developing society and environment so that SCG continues developing its business sustainably". Moreover, the company defines stakeholders as "Persons/entities directly or indirectly impacted by SCG's business or involved with SCG's interests or impacting on SCG's business, such as Company |

| Indicator Code | Indicator name | Score (out of 2) | Explanation |
|----------------|--|------------------|---|
| | | | <p>directors, employees, shareholders, contractual parties, contractors, business contacts, creditors, debtors, society at large, and communities where SCG operates". [Stakeholder Engagement Policy, n/a: scg.com & Code of Conduct, 23/12/2015: scg.com]</p> <ul style="list-style-type: none"> • Not met: Regular stakeholder engagement <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 Code of Conduct describes procedures related to remediation, but no actual commitment to remedy was found. [Code of Conduct, 23/12/2015: scg.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Not obstructing access to other remedies • Not met: Collaborating with other remedy initiatives: The company indicates that in its due diligence process human rights risks were found in both its own operation and of its suppliers and businesses partners and that it took action to remedy the issues. However, no further details found on relation to this requirement. [Human Rights Due Diligence Result, n/a: scg.com] • Not met: Work with EX BPs to remedy impacts |
| A.1.6 | Commitment to respect the rights of human rights defenders | 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) <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Expects EX BPs 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 | 0.5 | <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: CEO or Board approves policy: The Chairman endorses the Code of Conduct with an opening letter. The code covers what the company understands as human rights and its guidelines. Also, the "Board of Directors has prescribed human rights policies and practices". [Code of Conduct, 23/12/2015: scg.com & Annual Report 2018, 2018: scc.listedcompany.com] <p>Score 2</p> <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 | 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: Board/Committee review of salient HRs • Not met: Examples or trends re HR discussion: The Company's Risk Management Committee, in 2018, assessed and mitigated the significant risks such as the implementation of "various safety & health standards such as Occupational Health and Safety standards" to tackle health and safety risks. However, although the CEO is part of the Committee, this is a senior level committee and not Board of Directors' committee. No further evidence found. [Annual Report 2018, 2018: scc.listedcompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both examples and process |
| A.2.3 | 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: Incentives for at least one board member • Not met: At least one key EX RH risk, beyond employee H&S <p>Score 2</p> <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 | 0 | 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 • Not met: Senior responsibility for HR Score 2 <ul style="list-style-type: none"> • Not met: Day-to-day responsibility • Not met: Day-to-day responsibility for EX BRs |
| 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 EX 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 | 1 | The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: HR risks is integrated as part of enterprise risk system: The Company's risk framework and management includes human rights-related issues within process risk and human resources management and capability risks. In relation to these, it "communicated human rights policies and practices to SCG employees, business partners and related parties. In addition, the assessment and mitigation plans of human rights risk were put in place for all business units". [Annual Report 2018, 2018: scc.listedcompany.com] Score 2 <ul style="list-style-type: none"> • Not met: Audit Ctte or independent risk assessment: The company indicates that "The Audit Committee, on behalf of the Board of Directors, establishes risk management policies and oversees the risk management process and practice of SCG. The Audit Committee also evaluates the risk management system to ensure efficiency, effectiveness and compliance with established guidelines". However, no evidence found in relation to assessing the adequacy of the risk management systems in managing human rights during last reporting year. [Annual Report 2018, 2018: scc.listedcompany.com] |
| B.1.4.a | Communication /dissemination of policy commitment(s) within Company's own 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: Commits to ILO core conventions • Met: Communicates its policy to all workers in own operations: It is stated that "the Company also distributes the SCG Code of Conduct Handbook to new employees to ensure strict adherence and foster an understanding of the SCG Code of Conduct, which constitutes a key factor in the annual employee evaluation". The company's human rights principles are reflected in the Code. [Annual Report 2018, 2018: scc.listedcompany.com] Score 2 <ul style="list-style-type: none"> • Not met: Commits to all 4 ILO core conventions • 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 • Not met: Communicating policy to EX contractors and joint ventures: The company has a letter to its business partners, joint ventures, suppliers, contractors, and trader CEO where it states that it expects them to "reiterate our commitment to respecting human rights as well as to adhere to our principle guidelines as detailed in our Human Rights Policy and SCG Code of Business Conduct, respectively". However, it is not clear the company is referring to its extractive business partners. [Human Rights Expectation Letter, 24/05/2017: scg.com] • Not met: Including to EX BPs (removed) Score 2 <ul style="list-style-type: none"> • Not met: How HR commitments made binding/contractual • Not met: Including on EX BPs |
| B.1.5 | Training on Human Rights | 0 | 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 |

| Indicator Code | Indicator name | Score (out of 2) | Explanation |
|----------------|---|------------------|--|
| | | | <ul style="list-style-type: none"> • Not met: Trains all workers on HR policy commitments: The company indicates that "to further raise awareness of the SCG Code of Conduct among employees, the Company provides lessons on the SCG Code of Conduct to employees at every level and promotes adherence to the SCG Code of Conduct to cultivate the awareness from the first day of employment". The company's human rights principles are reflected in the Code of Conduct. However, it is not clear whether all employees are actively trained in the code/ human rights policies. [Code of Conduct, 23/12/2015: scg.com & Annual Report 2018, 2018: scg.listedcompany.com] • Not met: Trains relevant EX managers including security personnel Score 2 <ul style="list-style-type: none"> • Not met: Score of 2 on A.1.2 • Not met: Both requirements under score 1 met |
| B.1.6 | Monitoring and corrective actions | 0 | 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 • Not met: Monitoring implementation of HR policy commitments: When it comes to human rights compliance, the company gives the guideline to "monitor business activities to prevent the violation and report to superior to prevent human right infringement". Moreover, it states that "everyone shall support communication, dissemination, education, creation of understanding, defining direction, monitor and provide any support to any stakeholders in the Business Value Chain including Supplier, Contractor and those in the Joint Venture to join the business with ethics respecting human rights and treating everyone based on the human rights principle in this policy". However, no systematic procedures to monitor human rights compliance was found. [Human Rights Policy, n/a: scg.com & Code of Conduct, 23/12/2015: scg.com] • Not met: Monitoring EX BP's Score 2 <ul style="list-style-type: none"> • Not met: Score of 2 on A.1.2 • Not met: Describes corrective action process: Although the company mentions "formulating corrective plans" to tackle human rights issues, no description of its procedures was found. [Sustainable Highlights 2018, 2018: scg.listedcompany.com] • Not met: Example of corrective action • Not met: Discloses % of EX supply chain monitored |
| B.1.7 | Engaging 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: HR affects selection EXs business partners: Regarding policies and practices towards the suppliers, the company claims "to refrain from purchasing products from suppliers that violate human rights". However, no further information about how human rights performance is taken into account in the identification and selection of potential business relationships including extractive business partners. [SCG Sustainable Governance, Dec 2017: scg.listedcompany.com] • Not met: HR affects on-going EX business partner relationships: Regarding policies and practices towards the suppliers, the company claims "to refrain from purchasing products from suppliers that violate human rights". However, no further information about how human rights performance is taken into account in decisions to renew, expand or terminate business relations including extractive business partners. [SCG Sustainable Governance, Dec 2017: scg.listedcompany.com] Score 2 <ul style="list-style-type: none"> • Not met: Both requirement under score 1 met • Not met: Working with EX business partners to improve performance |
| B.1.8 | Approach to engagement with potentially affected stakeholders | 0 | The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Stakeholder process or systems: The company indicates that "the Board of Directors formally wrote the Stakeholder Engagement Policy" in 2010 and it "in 2017 approved the review and revision of engagement policy and guidelines for each stakeholder group to ensure more comprehensive policy, strategies, guidelines, and management procedures". However, the processes to identify with affected and potentially affected stakeholders was not found. Moreover, "materiality shall be determined in order to identify the relevance and significance to SCG and its stakeholders. A material issue is an issue that will influence the decisions, actions and performance of SCG or its stakeholders. Stakeholder mapping should be determined to understand who are the relevant stakeholders and different parts of SCG as well as their perspective orientations, impacts and expectations in order to design appropriate responsiveness and its corresponding communication strategies. The responsiveness will affect SCG |

| Indicator Code | Indicator name | Score (out of 2) | Explanation |
|----------------|----------------|------------------|--|
| | | | <p>sustainability performance; therefore, it should be realized through decisions, actions and performance as well as communication with stakeholders. Good relations with stakeholders should be initiated from the very beginning, that is, from the planning stage, so that plans can be adjusted or work procedures can be revised on time". Still, the process of identification is not clear. [Annual Report 2018, 2018: scc.listedcompany.com & Stakeholder Engagement Policy, n/a: scg.com]</p> <ul style="list-style-type: none"> • Not met: Frequency and triggers for engagement • Not met: Engagement includes EX business partners workers • Not met: Engagement includes EX business partners communities <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 indicates that it is "continuously carrying out the human rights due diligence process, consisting of identifying risks, identifying affected groups, planning, and formulating corrective plans and impact mitigation measures, and conducting impact monitoring". However, the process to identify its human rights risks and impacts was not found. [Sustainable Highlights 2018, 2018: scc.listedcompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: identifying risks in EX business partners [Sustainable Highlights 2018, 2018: scc.listedcompany.com] • Not met: Ongoing global risk identification: See above. [Sustainable Highlights 2018, 2018: scc.listedcompany.com] • 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) | 1 | <p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not met: Salient risk assessment (and context): The company indicates that it "regularly conducts human rights assessments to identify and assess actual and potential human rights impacts". However, a description of the assessment process was not found. [Human Rights Due Diligence Result, n/a: scg.com] • Met: Public disclosure of salient risks: It is stated that in 2017 "14 sites of our own operations, contractors and tier1 supplier and JV have been exposed to risks on human rights". The company then discloses what the risks were and their mitigation plan. Risks included "safe work environment" in 4 owned sites; "labour rights" in 3 sites in joint ventures; "safety in logistics/safe work environment" in 7 contractor and tier 1 suppliers. [Human Rights Due Diligence Result, n/a: scg.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met |
| B.2.3 | Integrating and Acting: Integrating assessment findings internally and taking appropriate action | 2 | <p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Action Plans to mitigate risks: The Company human rights system allows the Company identify human rights risks in own operations, joint ventures and suppliers & contractors. For each risk at different sites the Company describes the action plans for mitigation. [Human Rights Due Diligence Result, n/a: scg.com] • Met: Including amongst EX BPs: In 7 sites of contractors and tier 1 suppliers the Company implemented the same approach as in own operations (more stringent standard work procedures and provision of appropriate and adequate protective equipment as a precursor of life saving rules implementation) and implementing ISO 39001 - Road Traffic Safety management system. [Human Rights Due Diligence Result, n/a: scg.com] • Met: Example of Actions decided: As indicated above, the Company describes risks for all sites assessed at risks and all the mitigation plans implemented. For example, providing appropriate and adequate protection equipment and more stringent standard work procedures in owned sites where safe work environment risks where assessed as relevant. [Human Rights Due Diligence Result, n/a: scg.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Both requirements under score 1 met |

| Indicator Code | Indicator name | Score (out of 2) | Explanation |
|----------------|--|------------------|--|
| B.2.4 | Tracking: Monitoring and evaluating the effectiveness of actions to respond to human rights risks and impacts | 0 | The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: System to check if Actions are effective • 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 | 0.5 | 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: Although the Company discloses the risks identified across operations, no evidence found on the specific process followed to assess those risks. See indicator B.2.2 [Human Rights Due Diligence Result, n/a: scg.com] • Met: Comms plan re action plans for risks: The Company discloses one page showing the risks identified, where they were identified and the mitigation plans implemented. See indicator B.2.3 [Human Rights Due Diligence Result, n/a: scg.com] • Not met: Comms plan re reviewing action plans • Met: Including EX business partners: The company discloses both the risks for human rights found in its due diligence process and its mitigation plans, including its suppliers and business partners. [Human Rights Due Diligence Result, n/a: scg.com] 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 | 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 Whistleblower mechanism is open to "an employee who discovers an action that violates laws rules and regulations, the Company's Articles of Association, or the SCG Code of Conduct"; "an employee who is abused, threatened, or disciplinary penalized, such as by a reduction in salary, being laid off, being fired, or targeted for treatment that is unfair and related to conditions of employment, due to that employee having complained, informed, or been about to inform, assist in an investigation, or gather facts for a person handling the complaint, including processing legal action, being a witness, giving testimony, or providing any co-operation to a court or governmental agency". [Whistleblower Policy, 25/07/2007: scc.listedcompany.com] Score 2 <ul style="list-style-type: none"> • Not met: Number grievances filed, addressed or resolved: Although the company discloses the number of grievances filed and addressed , it is not clear that these are related to human rights issues. [Annual Report 2018, 2018: scc.listedcompany.com] • Not met: Channel is available in all appropriate languages • Not met: Expect EX BPs to have equivalent grievance system • Not met: Opens own system to EX BPs workers: The company's Whistleblower police states that it is designed to be used by its employees. [Whistleblower Policy, 25/07/2007: scc.listedcompany.com] |
| 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 [Whistleblower Policy, 25/07/2007: scc.listedcompany.com] Score 2 <ul style="list-style-type: none"> • Not met: Describes accessibility and local languages • Not met: Expects EX BPs to have community grievance systems • Not met: EX BPs communities use global system |
| C.3 | Users are involved in the design and | 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 • Not met: Description of how they do this |

| Indicator Code | Indicator name | Score (out of 2) | Explanation |
|----------------|--|------------------|---|
| | performance of the channel(s)/mechanism(s) | | Score 2 <ul style="list-style-type: none"> • Not met: Engages with users on system performance • Not met: Provides user engagement example on performance • Not met: EX BPs consult users in creation or assessment |
| C.4 | Procedures related to the mechanism(s)/channel(s) are publicly available and explained | 0 | The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Response timescales: Although the company does describe procedures to be taken in the case of a grievance being reported, not response timescale was found. [Whistleblower Policy, 25/07/2007: scc.listedcompany.com] • Not met: How complainants will be informed Score 2 <ul style="list-style-type: none"> • Not met: Escalation to senior/independent level: The company indicates that "if the complaint is one in which SCG committed a breach of laws, rules and regulations, the Company's Articles of Association, or the SCG Code of Conduct, the person handling complaints or the one authorized by that person will submit the matter, opinion, and the appropriate course of action, to the person having authorities in SCG to consider courses of action". However, it only applies for complaints made by its own workers, not by external individuals or other members of the community. [Whistleblower Policy, 25/07/2007: scc.listedcompany.com] |
| C.5 | Commitment to non-retaliation over complaints or concerns made | 0.5 | The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Public statement prohibiting retaliation: The company indicates that it "If an employee is unfair to, mistreats, or harms other person due to that person having complained or informed about or disclose of wrongful conduct or non-compliance with laws, rules and regulations, the Company's Articles of Association, or the SCG Code of Conduct in the business practices of SCG including processing legal action, being a witness, giving testimony, or providing any co-operation to a court or governmental agency, such action is regarded as a breach of discipline that must be penalized. He/she may be penalized as the law stipulates if such action is deemed an illegal offence". However, the policy is only available for workers of the company. No evidence of a mechanism of stakeholders in general was found. [Whistleblower Policy, 25/07/2007: scc.listedcompany.com] • Met: Practical measures to prevent retaliation: The company indicates that "the complainant may choose not to disclose his/her identity if he/she believes that disclosure may harm him/herself". [Whistleblower Policy, 25/07/2007: scc.listedcompany.com] Score 2 <ul style="list-style-type: none"> • Not met: Has not retaliated in practice • Not met: Expects EX BPs 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 <ul style="list-style-type: none"> • Not met: Won't impede state based mechanisms • Not met: Complainants not asked to waive rights Score 2 <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 | The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Describes how remedy has been provided • Not met: Says how it would remedy key sector risks Score 2 <ul style="list-style-type: none"> • Not met: Changes introduced to stop repetition • Not met: Approach to learning from incident to prevent future impacts • Not met: Evaluation of the channel/mechanism |

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

| Indicator Code | Indicator name | Score (out of 2) | Explanation |
|----------------|--|------------------|---|
| D.3.1 | Living wage (in own extractive operations, which includes JVs) | 0 | The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Living wage target timeframe or achieved • Not met: Describes how living wage determined Score 2 <ul style="list-style-type: none"> • Not met: Pays living wages • Not met: Reviews living wages definition with unions |

| Indicator Code | Indicator name | Score (out of 2) | Explanation |
|----------------|---|------------------|---|
| D.3.2 | Transparency and accountability (in own extractive operations, which includes JVs) | 0 | The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Member of EITI • Not met: Reports of taxes and revenues beyond legal minimums: The company discloses taxes and revenues paid to governments of some countries, but not clear whether this are beyond legal requirements of disclosure. [Annual Report 2018, 2018: scc.listedcompany.com] Score 2 <ul style="list-style-type: none"> • Not met: Reports taxes and revenue by country: Although the company discloses taxes and revenues paid to governments of a list of countries, no information was found to others that SCG has business with, such as Laos, Myanmar, Malaysia and Singapore. [Annual Report 2018, 2018: scc.listedcompany.com] • Not met: Steps taken re non EITI countries • Not met: Disclosures contract terms where not a requirement |
| D.3.3 | Freedom of association and collective bargaining (in own extractive operations, which includes JVs) | 1 | The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Commits not to interfere with union rights and collective bargaining and prohibits intimidation and retaliation: The company claims that it " also respects the rights to organize and join labor unions". However, no clear commitment not to interfere with them was found. [Employee Caring, n/a: scg.com] • Met: Discloses % covered by collective bargaining: The company claims that 24.1% of its employees are covered by trade union. [Freedom of Association, 31/12/2017: scg.com] Score 2 <ul style="list-style-type: none"> • Not met: Both requirement under score 1 met |
| D.3.4 | Health and safety: Fatalities, lost days, injury rates (in own extractive operations, which includes JVs) | 1.5 | The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Injury Rate disclosures • Met: Lost days or near miss disclosures: The company indicates that there were 0.038 case/200,000 man-hours of Loss Time Injury Frequency Rate of Employees (and) 0.056 case/200,000 man-hours of Loss Time Injury Frequency Rate of Contractors". [Sustainable Highlights 2018, 2018: scc.listedcompany.com] • Met: Fatalities disclosures: The company indicates that there were "0 case of employee fatality (and) 6 cases of contractor fatality". [SCG Sustainable Governance, Dec 2017: scc.listedcompany.com] Score 2 <ul style="list-style-type: none"> • Met: Set targets for H&S performance: The company indicates that its targets for health and safety performance are: 'Zero Fatality in every year, reduce the Lost Time Injury Frequency Rate in 2018 and year 2019 to 0.023 and 0.16 respectively, and zero by 2022, continuously reduce occupational illness and disease'. [Sustainability Report 2018, 25/02/2019: scc.listedcompany.com] • Not met: Met targets or explains why not |
| D.3.5 | Indigenous peoples rights and free prior and informed consent (FPIC) (in own extractive operations, which includes JVs) | 0 | The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Process to identify indigenous rights holders • Not met: How engages with communities in assessment Score 2 <ul style="list-style-type: none"> • Not met: Commits to FPIC (or ICMM) • Not met: Gives recent example FPIC or dropping deal |
| D.3.6 | Land rights (in own extractive operations, which includes JVs) | 0 | The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Approach to identification of land tenure rights holders • Not met: Describes approach to doing so if no recent deals Score 2 <ul style="list-style-type: none"> • Not met: How valuation and compensation works • Not met: Steps to meet IFC PS 5 in state deals • Not met: Describes approach if no recent deals |
| D.3.7 | Security (in own extractive operations, which includes JVs) | 0 | The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: How implements security (inc VPs or ICOC) • Not met: Example of respecting HRs in security • Not met: Ensures Business Partners follow security approach Score 2 <ul style="list-style-type: none"> • Not met: Assesses and involves communities |

| Indicator Code | Indicator name | Score (out of 2) | Explanation |
|----------------|---|------------------|---|
| | | | <ul style="list-style-type: none"> • Not met: Working with local community |
| D.3.8 | Water and sanitation (in own extractive operations, which includes JVs) | 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 to prevent water and sanitation risks: Regarding water management, the company aims to reduce "water-related risks by means of integrated water management in collaboration with related agencies". However, it is not clear that these risks are related to the right to water. [Sustainable Highlights 2018, 2018: scc.listedcompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Water targets considering local factors • Not met: Reports progress in meeting targets and shows trends in progress made |

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 15.56 out of 80 points scored in themes A-D & F has been applied to produce a score of 3.89 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 | 1.37 out of 4 | Out of a total of 38 indicators assessed under sections A-D of the benchmark, Siam Cement Public made data public that met one or more elements of the methodology in 13 cases, leading to a disclosure score of 1.37 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: The Company indicates that "SCG follows the Global Reporting Initiative's (GRI) Sustainability Reporting Standards' and provides the GRI index on its Sustainability Report. [Sustainability Report 2018, 25/02/2019: scc.listedcompany.com] |
| F.3 | Key, High Quality Disclosures | 0 out of 4 | <p>Siam Cement Public 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.3.1 : Living wage (in own extractive operations, which includes JVs) • Not met: Score 2 for D.3.4 : Health and safety: Fatalities, lost days, injury rates (in own extractive operations, which includes JVs) |

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.

The Benchmark is made available on the express understanding that it will be used solely for general information purposes. The material contained in the Benchmark should not be construed as relating to accounting, legal, regulatory, tax, research or investment advice and it is not intended to take into account any specific or general investment objectives. The material contained in the Benchmark does not constitute a recommendation to take any action or to buy or sell or otherwise deal with anything or anyone identified or contemplated in the Benchmark. Before acting on anything contained in this material, you should consider whether it is suitable to your particular circumstances and, if necessary, seek professional advice. The material in the Benchmark has been put together solely according to the CHRB methodology and not any other assessment models in operation within any of the project partners or EIRIS Foundation as provider of the analyst team.

No representation or warranty is given that the material in the Benchmark is accurate, complete or up-to-date. The material in the Benchmark is based on information that we consider correct and any statements, opinions, conclusions or recommendations contained therein are honestly and reasonably held or made at the time of publication. Any opinions expressed are our current opinions as of the date of the publication of the Benchmark only and may change without notice. Any views expressed in the Benchmark only represent the views of CHR B Ltd, unless otherwise expressly noted.

While the material contained in the Benchmark has been prepared in good faith, neither CHR B Ltd nor any of its agents, representatives, advisers, affiliates, directors, officers or employees accept any responsibility for or make any representation or warranty (either express or implied) as to the truth, accuracy, reliability or completeness of the information contained in this Benchmark or any other information made available in connection with the Benchmark. Neither CHR B Ltd nor any of its agents, representatives, advisers, affiliates, directors, officers and employees undertake any obligation to provide the users of the Benchmark with additional information or to update the information contained therein or to correct any inaccuracies which may become apparent (save as to the extent set out in CHR B Ltd's appeals procedure). To the maximum extent permitted by law any responsibility or liability for the Benchmark or any related material is expressly disclaimed provided that nothing in this disclaimer shall exclude any liability for, or any remedy in respect of, fraud or fraudulent misrepresentation. Any disputes, claims or proceedings this in connection with or arising in relation to this Benchmark will be governed by and construed in accordance with English law and submitted to the exclusive jurisdiction of the courts of England and Wales.

As CHR B 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.