

**Company Name** Carlsberg  
**Industry** Agricultural Products (Supply Chain only)  
**Overall Score** 15.5 out of 100

Theme Score	Out of	For Theme
2.0	10	A. Governance and Policies
4.1	25	B. Embedding Respect and Human Rights Due Diligence
5.0	20	C. Remedies and Grievance Mechanisms
1.3	25	D. Performance: Company Human Rights Practices
3.1	20	E. Performance: Responses to Serious Allegations

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 2022 Methodology document for the sector concerned. 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	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"> <li>Met: General HRs commitment: The Company states in its Human Rights Policy: 'The purpose of this policy is two-fold: to communicate – internally and externally - Carlsberg Group's commitment to respect human rights'. [Human Rights Policy, 06/2021: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>Met: Commitment to the UNGPs: In addition, the Company states: 'The Carlsberg Group is committed to meeting our responsibility to respect human rights as defined by the UN Guiding Principles on Business and Human Rights and we recognise our responsibility to respect all internationally recognised human rights across our own activities and business relationships. The purpose of this policy is two-fold: to communicate – internally and externally - Carlsberg Group's commitment to respect human rights, in line with the expectation of UN Guiding Principles on Business and Human Rights, and to provide guidance to our employees on appropriate behaviour when it comes to labour and human rights issues'. [Human Rights Policy, 06/2021: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>Not Met: Commitment to the OECD Guidelines for Multinational Enterprises</li> </ul>
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental	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"> <li>Met: Company has a commitment to the ILO Core: As described below, the Company's Human Rights policy includes explicit commitment to all ILO core areas. [Human Rights Policy, 06/2021: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>Met: Company has a explicit commitment to All four ILO Core: According to its Human Rights Policy the Company explicitly lists and explains all four ILO fundamental rights at work. The Company 'does not tolerate any form of</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
	Principles and Rights at Work		<p>discrimination [...] does not tolerate any form of forced labour, [...] does not tolerate the hiring of child labour under any circumstances, [...] respects employees' rights to form or join a labour union or other organisation of their choice, and to bargain collectively in support of their mutual interests, without fear of punitive actions such as intimidation, harassment or termination of employment.' [Human Rights Policy, 06/2021: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Company expect suppliers to commit to ILO Core: As described below, the supplier code includes explicit commitment to all ILO core areas. [Supplier and Licensee Code of Conduct, 11/2019: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Met: Company explicitly list All four ILO for 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 to collective bargain and freedom of association, where it indicates: 'Supplier must respect the right of employees to join (or not) a labour union, or other organisation of their choice, and to bargain collectively in support of their mutual interests without fear of punitive actions such as intimidation, harassment or termination of employment.' [Supplier and Licensee Code of Conduct, 11/2019: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> </ul>
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	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"> <li>• Met: Commitment to respect H&amp;S of workers: The Company's Health and Safety Policy reads: 'The Group 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 policy, 01/2018: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: Respect ILO labour standards on working hours or Commits to 48 hours regular work week: The HR Policy states that it 'will adhere to the stricter of applicable local laws or industry standards relating to working hours [...]'. Employees must be entitled to at least one day off in seven and must be given reasonable breaks in work and sufficient rest periods between shifts'. However, no evidence found of the Company explicitly committing to respect ILO conventions on working hours or that publicly states that workers are not required to work more than 48 hours as regular working week, and that overtime is consensual and paid at a premium rate. [Human Rights Policy, 06/2021: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Expect suppliers to commit to H&amp;S of their workers: The supplier code contains a section devoted to health and safety: 'Supplier must ensure it and its contractors provides its employees with a safe and healthy working environment including rules and procedures to be followed, protective equipment to be used and the training necessary to perform their tasks safely. In addition, Supplier must actively identify and eliminate, or adequately control, any hazards that present a risk to employees (and other persons present on its sites) and to the environment. Supplier must formulate and implement plans that clearly set out adequate measures to safeguard employees and others persons affected by its activities'. [Supplier and Licensee Code of Conduct, 11/2019: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week: The Supplier Code states that 'Supplier must adhere to the stricter of Applicable Laws or industry standards relating to minimum wages, working hours, overtime and benefits. Supplier's employees must not be required to work more than 60 hours a week, including overtime, on a regular basis (or more than the limits on regular hours and overtime allowed by Applicable Laws)'. However, no formal commitment about respecting the ILO conventions on working hours was found. Alternatively, the Company would achieve this by committing to a 48 hours regular working week, and consensual overtime paid at a premium rate. [Supplier and Licensee Code of Conduct, 11/2019: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> </ul>
A.1.3.a.AG	Commitment to respect human rights particularly relevant to the industry – land, natural resources and indigenous peoples' 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"> <li>• Not Met: Respect land ownership and natural resources as set out in VGGT</li> <li>• Not Met: Respect land ownership and natural resources as set out in The IFC Performance Standards</li> <li>• Not Met: Respecting indigenous peoples' rights or ILO Convention No.169 or UN Declaration</li> <li>• Not Met: Expecting suppliers to make these commitments</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Respecting the right to water</li> <li>• Not Met: Company's policy commits to obtain FPIC</li> <li>• Not Met: Expecting suppliers to make these commitments</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.3.b.AG	Commitment to respect human rights particularly relevant to the industry – vulnerable groups (AG)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Women's rights</li> <li>• Not Met: Children's rights [Supplier and Licensee Code of Conduct, 11/2019: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: Migrant worker's rights</li> <li>• Not Met: Expects suppliers to respect at least one of these rights</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: CEDAW/Women's Empowerment Principles</li> <li>• Not Met: Child Rights Convention/Business Principles</li> <li>• Not Met: Convention on migrant workers</li> <li>• Not Met: Expecting suppliers to respect these rights</li> </ul>
A.1.4	Commitment to remedy	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: The Company commits to remedy: The Human Rights Policy states that it 'is committed to identifying potential and actual adverse human rights impacts that our operations may cause or contribute to, and strives to prevent, mitigate or remedy such impacts'. However, 'to strives to' is not considered a formal statement of commitment according to CHRB wording criteria. On the other hand, on its website section 'Responsible Business', it states: 'We commit to remedy any adverse impacts on individuals, workers, and communities that we have caused or contributed to, and we expect our business partners to follow this approach. We will collaborate with judicial or non-judicial mechanisms to provide access to remedy and will work with suppliers to remedy adverse impacts, directly linked to the company's operations, products, or services.' However, this website content is not considered a suitable source for policy statements under CHRB's revised approach. [Human Rights Policy, 06/2021: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>] &amp; [Responsible Business, N/A: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: Company expect suppliers to make this commitment: See above. Also, the Company indicates in its Supplier and Licensee Code of Conduct: 'Supplier must, in the event of any non-compliance with this Code: [...]; and (ii) remedy such non-compliance in a timely manner. ' However, it is not clear if the requirement is focused on remedy adverse impacts on individuals and workers and communities (victims) that it has caused or contributed, and not on fix non-compliances found in monitoring process. [Supplier and Licensee Code of Conduct, 11/2019: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Collaborating with other remedy initiatives</li> <li>• Not Met: Work with suppliers to remedy impact</li> </ul>
A.1.5	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"> <li>• Not Met: Zero tolerance attacks on HRs Defenders (HRDs)</li> <li>• Not Met: Company expect suppliers to make this commitment</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Work with HRD to create safe and enabling environment</li> </ul>

## 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"> <li>• Not Met: Board level responsibility for HRs</li> <li>• Not Met: Describe HR expertise of Board member</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Speeches/letters by Board members or CEO</li> </ul>
A.2.2	Board responsibility	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Board/Committee review HRs strategy</li> <li>• Not Met: Examples/trends re HR discussion in the last reporting period</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Meets both requirements under score 1</li> <li>• Not Met: How affected stakeholders/HR experts informed discussions</li> </ul>
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"> <li>• Not Met: Incentives for at least one board member</li> <li>• Not Met: At least one key HR risk, beyond employee H&amp;S</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Performance criteria made public</li> <li>• Not Met: Review of other board performance criteria</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.4	Business model strategy and risks	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Board process to review bussiness model and strategy</li> <li>• Not Met: Describe frequency and triggers for reviewing</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Meets both requirements under score 1</li> <li>• Not Met: Example of actions decided</li> </ul>

## 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"> <li>• Met: Score of 1 on A.1.2.a: See indicator A.1.2.a</li> <li>• Met: Senior responsibility for HR implementation and decision making: The HR Policy states that the SVP GROUP HR 'owns, endorses and ensures the implementation of the policy'. [Human Rights Policy, 06/2021: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Met: How it assigns Day-to-day responsibility: According its Human Rights Policy employees at the rank of local management or above (Relevant Group VPs/Country Managing Directors/regional and local management) are 'Responsible for ensuring that this 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 human rights issues and dilemmas, and ensures that human rights issues are identified and addressed. Audits, reviews, measures and reports on human rights performance.' [Human Rights Policy, 06/2021: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Met: Day-to-day resources and expertise allocation in own ops: See above, employees in local management (relevant Group VPs/Country Managing Directors/regional and local management) are responsible for the policy and Group HR 'provides specific advice on human rights issues and dilemmas'. The Company also indicates on its website 'Responsible Business': 'Bringing our human rights policy to life is everybody's responsibility. In addition to the support documents we have in place, we have trained, key stakeholders, across markets and functions, including procurement on how to implement our requirements. Additionally, we have augmented internal expertise through a full-time resource looking into human rights and responsible sourcing matters'. [Responsible Business, N/A: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: Resources and expertise allocation in the supply chain</li> </ul>
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"> <li>• Not Met: Senior manager incentives for human rights</li> <li>• Not Met: At least one key HR risk, beyond employee H&amp;S</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Performance criteria made public</li> <li>• Not Met: Review of other senior management performance</li> </ul>
B.1.3	Integration with enterprise risk management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: HR risks is integrated as part of enterprise risk system</li> <li>• Not Met: Provides an example</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Audit Ctte or independent risk assessment</li> </ul>
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Met: Score of 1 on A.1.2.a: See A.1.2.a</li> <li>• Not Met: Communicates its policy to all workers in own operations: The Company indicates in its ESG Report 2021: 'We embed our commitment to respect human rights by training people managers in all our markets on the Human Rights Policy and providing an implementation manual. This year, we rolled out training on the updated policy across our human resources teams globally.[...] Updated, published and rolled out training on our refreshed Code of Conduct and Human Rights Policy.[...] New employees undergo training on the Code of Ethics &amp; Conduct, which is available in 29 languages. By the end of 2021, 12,485 new and existing employees had completed the training globally. We also updated this online e-</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>learning to include more real-life scenarios, ethical dilemmas, insight from enforcement action against other companies and regulatory best practice.' However, it is not clear if all workers received training related to the Company's Human Rights Policy. [ESG Report 2021, 02/2022: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Communication of policy commitments to stakeholder: The Company indicates on its website section 'Responsible Business': 'In addition to key group functions, we have trained key stakeholders in the markets where we are present, including HR, procurement, and managing directors. Further, we have supporting documents, such as our Human Rights Manual, which provides greater detail on how to bring our human rights policy to life.' However, no further information describing whether external stakeholders have been trained. [Responsible Business, N/A: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: How policy commitments are made accessible to audience</li> </ul>
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	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"> <li>• Met: Meets ILO requirement for suppliers on A.1.2.a: See indicator A.1.2.a</li> <li>• Met: Requires suppliers to communicate policy requirements: The Supplier Code of Conduct [...] includes all the ILO core rights. The Supplier Code of Conduct states that 'Further, this Code extends to all of a Supplier's employees and supply chain. It is the responsibility of Supplier to ensure that its employees, sub-suppliers, sub-contractors or sub-licensees, and other third parties acting on its behalf, do not breach this Code'. In addition, it indicates in its ESG Report 2021: 'We seek suppliers who share our values and responsible approach to business. To work with us, they must meet the standards set out in our Supplier and Licensee Code of Conduct and accompanying technical standards, and commit to extending these standards to their own suppliers. [...] We make sure suppliers understand our requirements and expect them to demonstrate compliance with our standards and applicable laws on request'. [Supplier and Licensee Code of Conduct, 11/2019: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>] &amp; [ESG Report 2021, 02/2022: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: How HR commitments made binding/contractual: The Company's General Terms and Conditions of Procurement read: 'Supplier shall at all times comply with the Carlsberg Group's Supplier and Licensee Code of Conduct from time to time in force'. [General Terms and Conditions of Procurement, 2020: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: Company requires suppliers to cascade down to their suppliers: According to its Supplier and Licensee Code of Conduct: 'This Code applies to all Suppliers and as such it is an integral, mandatory part of any agreement between a member of the Carlsberg Group and a Supplier. Further, this Code extends to all of a Supplier's employees and supply chain. It is the responsibility of Supplier to ensure that its employees, sub-suppliers, sub-contractors or sub-licensees, and other third parties acting on its behalf, do not breach this Code.' However, it is not clear if suppliers are required to cascade commitments as part of contractual agreements or how they are held accountable (i.e requiring Company's approval to subcontract, requirement of monitoring their suppliers, contractual agreements, etc.) [Supplier and Licensee Code of Conduct, 11/2019: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> </ul>
B.1.5	Training on 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"> <li>• Met: Scores at least 1 on A.1.2.a: See indicator A.1.2.a</li> <li>• Met: How workers are trained on HR policy commitments: The Company indicates in its ESG Report 2021: 'We embed our commitment to respect human rights by training people managers in all our markets on the Human Rights Policy and providing an implementation manual. This year, we rolled out training on the updated policy across our human resources teams globally.[...] Updated, published and rolled out training on our refreshed Code of Conduct and Human Rights Policy.[...] New employees undergo training on the Code of Ethics &amp; Conduct, which is available in 29 languages. By the end of 2021, 12,485 new and existing employees had completed the training globally. We also updated this online e-learning to include more real-life scenarios, ethical dilemmas, insight from enforcement action against other companies and regulatory best practice.' The Code of Ethics &amp; Conduct references the Human Rights Policy. [ESG Report 2021, 02/2022: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Met: Trains relevant managers including procurement: The Company indicates on its website section 'Responsible Business': A key element of our overall approach includes improving our own understanding of human rights. With that aim, we went through a process with internal and external stakeholders including participants from different functions, focused on improving our understanding of the UNGP, what they mean for an organisation of our characteristics, and how to</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>integrate them into daily operations. In addition to key group functions, we have trained key stakeholders in the markets where we are present, including HR, procurement, and managing directors. Further, we have supporting documents, such as our Human Rights Manual, which provides greater detail on how to bring our human rights policy to life'. [Responsible Business, N/A: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Score of 2 on A.1.2.a: See A.1.2.a</li> <li>• Met: Meets both requirements under score 1</li> <li>• Not Met: Trains suppliers to meet company's HR commitment</li> <li>• Not Met: Disclose % trained</li> </ul>
B.1.6	Monitoring and corrective actions	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Scores at least 1 on A.1.2.a: See A.1.2.a</li> <li>• Not Met: Monitoring implementation of HR policy commitments across global ops and supply chain: In the latest report, it states: 'Continued to monitor compliance with our Human Rights Policy in potentially higher-risk markets by conducting audits in Azerbaijan, Belarus, Cambodia and Malaysia.[...] In 2021, we carried out 121 regular quality and compliance audits of business-critical suppliers to monitor adherence with our standards.' In addition, in its Sustainability Report 2019, it indicates: 'In 2019, we carried out 197 integrated quality audits focusing on glass, malt and cans, to ensure that suppliers are complying with our code and other relevant quality standards'. However, it is not clear whether, and how, it monitors human rights compliance in own operations. [ESG Report 2021, 02/2022: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>] &amp; [Sustainability Report 2019, 04/02/2020: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: Proportion of supply chain monitored</li> <li>• Not Met: Describe how workers are involved in monitoring</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Score of 2 on A.1.2.a: See A.1.2.a</li> <li>• Not Met: Describes corrective action process: The Company indicates in its ESG Report: 'If they fail to meet our standards, suppliers must let us know and act quickly to fix the problem. Failure to meet our standards or remedy noncompliance's may result in termination of their contract'. No further details found on corrective action process. [ESG Report 2021, 02/2022: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: Disclose findings and number of corrective action</li> </ul>
B.1.7	Engaging and terminating 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"> <li>• Not Met: HR affects selection of suppliers</li> <li>• Met: HR affects on-going supplier relationships: The suppliers' code states the following: 'Carlsberg Group reserves the right to terminate its agreements, or refuse to do business, with any Supplier who fails to comply with this Code, notwithstanding any provision in any such agreement to the contrary and without thereby incurring any liability to Supplier'. [Supplier and Licensee Code of Conduct, 11/2019: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describe positive incentives offered to respect human rights</li> <li>• Not Met: Working with suppliers to meet HR requirements</li> </ul>
B.1.8	Approach to engagement with 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"> <li>• Not Met: Stakeholder process or systems to identify and engage with workers/communities in the last two years: The Company discloses information about its engaging activities with its stakeholders in its ESG Report 2021. Although it reports that it has updated its materiality assessment in 2020, and that this assessment includes a stakeholder mapping and a scoping exercise, no further information describing the process by which it identify affected stakeholders, including workers or local communities in its supply chain with whom to engage, was found. [ESG Report 2021, 02/2022: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: Discloses stakeholders that HRs may be affected</li> <li>• Not Met: Provides two examples of engagement with stakeholders: The Company reports in its ESG Report 2021 that it conducts 'Formal consultation with employee representatives', and 'Local community engagement programmes'. However, no further information about the contents of the consultation or programmes describing the engagement with respect to human rights issues was found. [ESG Report 2021, 02/2022: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Analysis of stakeholder views on company's HR issues</li> <li>• Not Met: Describe how views influenced company's HR approach</li> </ul>

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	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"> <li>• Not Met: Identifying risks in own operations: The Company states on its website: 'We continuously assess potential areas of impact connected to our operations throughout the value chain, considering our global footprint and business partners, such as suppliers'. However, no details found in relation to the process that is being followed when identifying its human rights risks and impacts. [Responsible Business, N/A: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: Identifying risks through relevant business relationships: See above. No details found on process followed to identify potential risks and impacts in agricultural supply chain. [Responsible Business, N/A: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Describe ongoing global risk identification in consultation with stakeholder/HR experts: The Company indicates in its ESG Report 2021 that it worked with Shift in 2020 in 'a process to identify, assess and prioritise human rights risks', and that its approach 'to human rights due diligence focuses on working with experts, and both local and global stakeholders'. In addition, on its website section 'Responsible Business, it states: 'We are committed to continuously assessing our salient issues and will revisit our latest analysis from 2020, in 2022. Going forward, this will be an annual exercise, latest informed by interactions with stakeholders and the learnings from our work with informed with suppliers'. [ESG Report 2021, 02/2022: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>] &amp; [Responsible Business, N/A: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Met: Triggered by new circumstances: It also indicates: 'we conduct enhanced due diligence in the light of big changes to our business or the environments in which we operate. For such instances, we discuss relevant actions to prevent potential impacts derived from the change and connected to our operations. Working with human rights is a dynamic process that we are continuously learning from and a process that we are continuously enhancing using the learnings from our journey'. [Responsible Business, N/A: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: Describes risks identified</li> </ul>
B.2.2	Assessing 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"> <li>• Not Met: Describe process for assessment of HR risks and discloses salient HR issues: The Company indicates on its website: 'Human Rights Due Diligence: We continuously assess potential areas of impact connected to our operations throughout the value chain, considering our global footprint and business partners, such as suppliers. Once we identify those areas, we use severity and likelihood to define our salient issues. This exercise involves a cross-functional working group, led by in-house and external subject matter experts'. it is not clear, however, what are the company's salient human rights risks and whether and how social, geographical, economic or other factors are taken into account to determine saliency. [Responsible Business, N/A: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: How process applies to supply chain: See above. [Responsible Business, N/A: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: Public disclosure of the results of HR assessment: In addition, it reports: 'The issues we identified as salient include working conditions of brand promoters, service providers, and at the sites where some of the products and raw materials we buy are produced.' However, no further information was found specifying what human rights risks are included in "working conditions". [Responsible Business, N/A: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: How it involved affected stakeholders in the assessment</li> </ul>
B.2.3	Integrating and acting on human rights risks and impact assessments	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"> <li>• Not Met: Action Plans to mitigate risks: The Company indicates: 'To mitigate potential adverse impacts connected to these areas, we are, among other things, continuously working on strengthening our approach to responsible sourcing and making sure our brand promoters are well-equipped to successfully implement our policies.[...] To further provide steer on one of our salient issues, we have developed and published Carlsberg Brand Promoter Manual, which addresses the areas we have identified as critical for our brand promoters to maintain a safe working environment and know all the resources they have at their disposal to bring our policies to life. This manual is supported by training and ongoing dialogue at the local level.' However, no details found in relation to an action plan that</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>respond to all specific human rights risks identified and assessed throughout due diligence process. [Responsible Business, N/A: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Description of how global system applies to supply chain</li> <li>• Met: Example of actions decided on at least 1 salient HR issues: As indicates above, the Company reports: 'To further provide steer on one of our salient issues, we have developed and published Carlsberg Brand Promoter Manual, which addresses the areas we have identified as critical for our brand promoters to maintain a safe working environment and know all the resources they have at their disposal to bring our policies to life. This manual is supported by training and ongoing dialogue at the local level'. [Responsible Business, N/A: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Involve stakeholders in decisions about actions</li> </ul>
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: System for tracking or monitor if actions taken are effective: Regarding the due diligence process, the Company states: 'Tracking progress on actions taken to prevent and mitigate the risks' is one of the key areas of the process. However, no further details found related to a system to check the effectiveness of the actions taken. [Responsible Business, N/A: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Lessons learnt from checking system effectiveness</li> <li>• Not Met: Meets both requirements under score 1</li> <li>• Not Met: Involve stakeholders in evaluation of actions taken</li> </ul>
B.2.5	Communicating on human rights 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"> <li>• Not Met: Provides two examples of comms with stakeholders: The Company has provided additional comment/source to CHRB regarding this indicator. However, evidence was not material.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describe challenges to effective comms and how it is working to address them</li> </ul>

### C. Remedies and Grievance Mechanisms (20% 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	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Channel accessible to all workers: The Company indicates in its Speak Up website: 'We encourage employees, contract workers, suppliers, consumers and anyone else to speak up if there is a perceived breach of the Carlsberg Code of Ethics &amp; Conduct'. In addition, it indicates in its Human Rights Policy: 'Speak Up system enables employees and contract workers to speak up about possible violations of human rights without fear of retaliation. Speak Up can be accessed by telephone or online'. [SpeakUP Line, N/A: <a href="https://app.convercent.com">app.convercent.com</a>] &amp; [Human Rights Policy, 06/2021: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Channel is available in all appropriate languages and workers aware: The Company states in its ESG Report 2021: 'This 24 hour helpline [Speak Up Line] – available by phone or web platform – is run by an independent third party and is available in local languages everywhere we operate'. In addition, in its Annual Report 2021, it indicates: 'In 2021, there was a relaunch of a communication campaign to raise awareness of the various Speak Up channels available and the importance of speaking up'. [ESG Report 2021, 02/2022: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>] &amp; [Annual Report 2021, 2022: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: Describe how workers in the supply chain have access to grievance mechanism</li> <li>• Not Met: Expect Suppliers to convey expectation to their own suppliers</li> </ul>
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	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"> <li>• Met: Grievance mechanism for community: The Company indicates in its Speak Up website: 'We encourage employees, contract workers, suppliers, consumers and anyone else to speak up if there is a perceived breach of the Carlsberg Code of Ethics &amp; Conduct'. [SpeakUP Line, N/A: <a href="https://app.convercent.com">app.convercent.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes accessibility and local languages and stakeholder awareness: The Company states in its ESG Report 2021: 'This 24 hour helpline [Speak Up Line] – available by phone or web platform – is run by an independent third party and is</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>available in local languages everywhere we operate'. However, it is not clear how external stakeholders are aware of this service. [ESG Report 2021, 02/2022: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Communities access mechanism direct or through suppliers</li> <li>• Not Met: Expect supplier to convey expectation to their own suppliers</li> </ul>
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"> <li>• Not Met: Engages users to create or assess system</li> <li>• Not Met: Examples (at least two) of how they do this</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Engages with potential or actual users on the improvement of the mechanism</li> <li>• Not Met: Provides user engagement example (at least two) on improvement</li> </ul>
C.4	Procedures related to the mechanism(s)/channel(s) are equitable, publicly available and explained	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"> <li>• Met: Response timescales and how complainants will be informed: The Company indicates in its Speak Up Manual: 'If you submit a report, you will receive a confirmation within three working days. Your report will undergo a preliminary review in which we might contact you for additional information. If necessary, the preliminary review will be followed by an investigation. On average, closure of the matter can be expected within one to three months. We strive to close as soon as possible. You will be informed of the outcome of a preliminary review or investigation, i.e. whether we have established that misconduct has taken place, once the review is complete.' [SpeakUp Manual, 10/2021: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: Describe support (technical, financial, etc) available for equal access by complainants</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Describe types of outcome to complainant through use of mechanism: The Company indicates on its website: 'All claims are investigated. The potential outcomes include that the issue may be deemed to be a violation of our policies and it will be remediated, that the issue is not a violation of our policies, but we have an opportunity to improve our internal systems, or that the issue is unfounded.' [Responsible Business, N/A: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: Escalation to senior/independent level</li> </ul>
C.5	Prohibition of retaliation for raising complaints or concerns	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"> <li>• Met: Public statement prohibiting retaliation: The Company indicates in its Speak Up Manual: 'We encourage people to speak up about suspected misconduct, and employees are protected when they address a concern. The Carlsberg Group prohibits retaliation against employees who speak up in good faith or cooperate in investigations. Any form of threat or retaliation will not be tolerated. Retaliation against reporters is treated as a violation of our Code of Ethics &amp; Conduct and may lead to disciplinary measures.' In addition, in its ESG Report 2021, the Company states: 'We do not tolerate retaliation against anyone who raises a question or concern in good faith'. [SpeakUp Manual, 10/2021: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>] &amp; [ESG Report 2021, 02/2022: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Met: Practical measures to prevent retaliation: Also in its Speak Up Manual: 'You can share your concerns anonymously via e.g. our Speak Up Line'. [SpeakUp Manual, 10/2021: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Company indicate it will not retaliate against workers/stakeholders</li> <li>• Not Met: Expects suppliers to prohibit retaliation against workers/stakeholders</li> </ul>
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"> <li>• Not Met: Complainants not asked to waive rights</li> <li>• Not Met: Company does not require confidentiality provisions</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Will work with state based non judicial mechanisms: The Company indicates on its website: 'We commit to remedy any adverse impacts on individuals, workers, and communities that we have caused or contributed to, and we expect our business partners to follow this approach. We will collaborate with judicial or non-judicial mechanisms to provide access to remedy and will work with suppliers to remedy adverse impacts, directly linked to the company's operations, products, or service'. No details found, however, in relation to the process by which it cooperates with state-based non-judicial grievance mechanisms. [Responsible Business, N/A: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: Example of issue resolved (if applicable)</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.7	Remedying adverse impacts	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"> <li>• Not Met: Describes how remedy has been provided: The Company indicates in its ESG Report 2021: '[...] of the human rights investigations we completed during the year, 43% were fully or partially substantiated, and each of these was addressed through an agreed action plan'. However, no further information was found describing a specific action plan showing how remedy was provided. [ESG Report 2021, 02/2022: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: Says how it would provide remedy for victims if no adverse impact identified</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Changes to systems, processes and practices to stop similar impact: The Company reports on its website: 'Some of the claims we receive in connection to human rights issues are regarding discrimination. In addition to addressing the issue, we take actions targeting root causes examples of those actions include training'. [Responsible Business, N/A: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: Describe approach to monitoring implementation of agreed remedy</li> <li>• Not Met: Approach to learning from incident to prevent future impacts: Finally it states: 'The potential outcomes include that the issue may be deemed to be a violation of our policies and it will be remediated, that the issue is not a violation of our policies, but we have an opportunity to improve our internal systems.' However, no further information describing the approach taken for an specific incident was found. [Responsible Business, N/A: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> </ul>
C.8	Communication on the effectiveness of grievance mechanism(s) 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"> <li>• Not Met: Number grievances filed, addressed or resolved and outcome achieved: The Company indicates in its ESG Report 2021: 'Of the 157 Speak Up reports we received in 2021, 53 (34%) were on human rights topics. These related to discrimination and harassment (34%), retaliation (4%), health and safety (8%), labour law (11%) and other human resources issues (43%). We investigate all such reports and develop action plans to address all substantiated complaints. Of the human rights investigations we completed during the year, 43% were fully or partially substantiated and each of these was addressed through an agreed action plan.' However no evidence found on details about number of grievances filed by own workers and external stakeholders. [ESG Report 2021, 02/2022: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>• Not Met: How lessons from mechanism improve management system</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Evaluation of the channel/mechanism and changes made as result</li> <li>• Not Met: Describes procedures to address delays of outcomes agreed with stakeholders</li> </ul>

## D. Performance: Company Human Rights Practices (25% 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"> <li>• Not Met: Discloses timebound target for suppliers to pay living wage or include in code or contracts</li> <li>• Not Met: Improving living wage practices of suppliers</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of number affected by payment below living wage</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>
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"> <li>• Not Met: Avoids business model pressure on HRs (purchasing practices)</li> <li>• Not Met: Practices adopted to pay suppliers in line with agreed timeframes</li> <li>• Not Met: Review own operations to mitigate negative impact</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Examples of how it assessed, addressed and change purchasing practices</li> </ul>
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"> <li>• Not Met: Identifies direct and indirect suppliers back to manufacturing sites (factories or fields)</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Discloses names and locations of significant parts of SP and why</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not Met: Discloses which direct or indirect suppliers is involved in higher-risk activities</li> </ul>
D.1.4.b	Prohibition of 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"> <li>• Not Met: Child Labour rules in codes or contracts: The Supplier Code of Conduct states that 'Supplier must not engage in, or benefit from the use of, child labour. All Supplier's full-time employees must be at least 15 years old, or the minimum age for employment under Applicable Law, whichever is higher. Where the applicable minimum working age is 14 in accordance with the United Nation's exceptions for developing countries, this lower age will apply. Supplier must not hire employees under the age of 18 for positions that require hazardous work that could jeopardise health, safety or morals.</li> </ul> <p>' 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, 11/2019: <a href="http://carlsberggroup.com">carlsberggroup.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: How working with suppliers on child labour</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of number affected by child labour in supply chain</li> <li>• Not Met: Analysis of trends in progress made</li> </ul>
D.1.5.b	Prohibition of forced labour: Recruitment fees and costs (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"> <li>• Not 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'. However, this (or similar) statement has not been found in the latest update of the supplier code. [Supplier and Licensee Code of Conduct, 11/2019: <a href="http://carlsberggroup.com">carlsberggroup.com</a>]</li> </ul> <ul style="list-style-type: none"> <li>• Not Met: How working with suppliers on debt &amp; fees</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of the number affected by payment of recruitment fees</li> <li>• Not Met: Analysis of trends in progress made</li> </ul>
D.1.5.d	Prohibition of forced labour: Wage practices (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"> <li>• Not Met: Suppliers to pay workers in full and on time in codes or contracts</li> <li>• Not Met: How working with supply chain to pay workers regularly and on time</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of the number affected by failure to pay directly</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>
D.1.5.f	Prohibition of forced labour: Restrictions on workers (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"> <li>• Not 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'. However, this (or similar) statement has no longer been found in the latest version of the supplier code. [Supplier and Licensee Code of Conduct, 11/2019: <a href="http://carlsberggroup.com">carlsberggroup.com</a>]</li> </ul> <ul style="list-style-type: none"> <li>• Not Met: How working with suppliers on free movement</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of the number affected by retaining docs or restricting movement</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>
D.1.6.b	Freedom of association and collective bargaining (in the supply chain)	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"> <li>• Met: FoA &amp; CB rules in codes or contracts: 'Supplier must respect the right of employees to join (or not) a labour union, or other organisation of their choice, and to bargain collectively in support of their mutual interests without fear of punitive actions such as intimidation, harassment or termination of employment.' This effectively prohibits intimidation, harassment, and violence against employees who choose to join a union. [Supplier and Licensee Code of Conduct, 11/2019: <a href="http://carlsberggroup.com">carlsberggroup.com</a>]</li> </ul> <ul style="list-style-type: none"> <li>• Not Met: How working with suppliers on FoA and CB</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of the number affected by restrictions to FoA and CB in the SP</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.7.b	Health and safety: Fatalities, lost days, injury, occupational disease 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"> <li>Met: Sets out clear Health and Safety requirements: The Company states that 'Supplier must ensure it and its contractors provides its employees with a safe and healthy working environment including rules and procedures to be followed, protective equipment to be used and the training necessary to perform their tasks safely. In addition, Supplier must actively identify and eliminate, or adequately control, any hazards that present a risk to employees (and other persons present on its sites) and to the environment. Supplier must formulate and implement plans that clearly set out adequate measures to safeguard employees and others persons affected by its activities.' [Supplier and Licensee Code of Conduct, 11/2019: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>Not Met: Injury Rate or Lost days or Near miss disclosures for last reporting period: While the Company does report on lost time accidents and fatalities in its own operations, it does not include this information about its suppliers. Additional evidence was not found in more recent documents. [ESG Report 2021, 02/2022: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>] &amp; [Sustainability Report 2019, 04/02/2020: <a href="https://www.carlsberggroup.com">carlsberggroup.com</a>]</li> <li>Not Met: Fatalities rate for lasting reporting period</li> <li>Not Met: Occupation disease rate for last reporting period</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not Met: How working with suppliers on H&amp;S</li> <li>Not Met: Assessment of the number affected by H&amp;S issues in the SP</li> <li>Not Met: Provides analysis of trends demonstrating progress</li> </ul>
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"> <li>Not Met: Rules on land &amp; owners in codes or contracts</li> <li>Not Met: How working with suppliers on land issues</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not Met: Includes resettlement requirements that the supplier provides financial compensation</li> <li>Not Met: Assessment of the number affected by land rights issues in its SP</li> <li>Not Met: Provides analysis of trends demonstrating progress</li> </ul>
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"> <li>Not Met: Rules on water stewardship in codes or contracts</li> <li>Not Met: How working with suppliers on water stewardship issues</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not Met: Assessment on the number affected by lack of access to water and sanitation</li> <li>Not Met: Provides analysis of trends demonstrating progress</li> </ul>
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"> <li>Not Met: Women's rights in codes or contracts</li> <li>Not Met: How working with suppliers on women's rights</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not Met: Assessment on the number affected by discrimination or unsafe working conditions</li> <li>Not Met: Provides analysis of trends demonstrating progress</li> </ul>

## 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 12.43 out of 80 points scored in themes A-D has been applied to produce a score of 3.11 out of 20 points for theme E.

### Disclaimer

A score of zero for a particular indicator does not mean that bad practices are present. Rather it means that we have been unable to identify the required information in public documentation.

See the 2020 Key Findings report and the 2019 technical annex for more details of the research process.

The Benchmark is made available on the express understanding that it will be used solely for general information purposes. The material contained in the Benchmark should not be construed as relating to accounting, legal, regulatory, tax, research or investment advice and it is not intended to take into account any specific or general investment objectives. The material contained in the Benchmark does not constitute a recommendation to take any action or to buy or sell or otherwise deal with anything or anyone identified or contemplated in the

Benchmark. Before acting on anything contained in this material, you should consider whether it is suitable to your particular circumstances and, if necessary, seek professional advice.

The CHRB is part of the World Benchmarking Alliance ('WBA'). The material in the Benchmark has been put together solely according to the CHRB methodology and not any other assessment models in operation within any of the project partners or EIRIS Foundation as provider of the analyst team.

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

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

As WBA, we want to emphasise that the results will always be a proxy for good human rights management, and not an absolute measure of performance. This is because there are no fundamental units of measurement for human rights. Human rights assessments are therefore necessarily more subjective than objective. The Benchmark also captures only a snap shot in time. We therefore want to encourage companies, investors, civil society and governments to look at the broad performance bands that companies are ranked within rather than their precise score because, as with all measurements, there is a reasonably wide margin of error possible in interpretation. We also want to encourage a greater analytical focus on how scores improve over time rather than upon how a company compares to other companies in the same industry today. The spirit of the exercise is to promote continual improvement via an open assessment process and a common understanding of the importance of the UN Guiding Principles on Business and Human Rights.

#### COPYRIGHT

Our publications and benchmarks are the product of the World Benchmarking Alliance. Our work is licensed under the Creative Commons Attribution-Non Commercial-No Derivatives 4.0 International License. To view a copy of this license, visit [creativecommons.org](https://creativecommons.org)