

**Company Name** Itochu  
**Industry** Agricultural Products (Supply Chain only)  
**Overall Score** 11.6 out of 100

Theme Score	Out of	For Theme
2.2	10	A. Governance and Policies
4.1	25	B. Embedding Respect and Human Rights Due Diligence
3.0	20	C. Remedies and Grievance Mechanisms
0.0	25	D. Performance: Company Human Rights Practices
2.3	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	The individual elements of the assessment are met or not as follows: Score 1 • Met: Universal Declaration of Human rights (UDHR): The Company states in its Human Rights Policy that it 'supports international agreements on human rights, including the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, and the United Nations Global Compact, which we have been a signatory to since 2009.' [Human Rights Policy, 04/2020: <a href="https://www.itochu.co.jp/en/sustainability/human_rights/policy/">itochu.co.jp</a> ] Score 2 • Met: Commitment to the UNGPs: The Company states in its Natural Rubber Procurement Policy: 'This policy is applicable to the ITOCHU and its subsidiaries.[...] Commitment to Respecting all Human Rights: Respecting and protecting internationally recognized human rights (including upholding the UN Guiding Principles on Business and Human Rights (UNGP)). [Natural rubber procurement policy, 2021: <a href="https://www.itochu.co.jp/en/sustainability/natural_rubber_procurement_policy/">itochu.co.jp</a> ]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	0.5	The individual elements of the assessment are met or not as follows: Score 1 • Met: Company has a commitment to the ILO Core: The Company states in its Human Rights Policy that it 'supports international agreements on human rights, including the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work'. [Human Rights Policy, 04/2020: <a href="https://www.itochu.co.jp/en/sustainability/human_rights/policy/">itochu.co.jp</a> ] • Not Met: Company has a explicit commitment to All four ILO Core Score 2 • Met: Company expect suppliers to commit to ILO Core: See below. [Sustainability Action Guidelines for Supply Chain, 2020: <a href="https://www.itochu.co.jp/en/sustainability/supply_chain_action_guidelines/">itochu.co.jp</a> ]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: Company explicitly list All four ILO for suppliers: The Company's Sustainability Action Guidelines for Supply Chains (supplier code) includes provisions covering all ILO Core. With respect freedom of association and collective bargaining, the Company indicates: 'Suppliers shall respect the freedom of association and right to collective bargaining of its employees and ensure that labor-management discussions on working conditions and environment are held, as appropriate'. [Sustainability Action Guidelines for Supply Chain, 2020: <a href="https://www.itochu.co.jp">itochu.co.jp</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 states in its Policy and Basic Concept - Occupational Safety and Health Management that it 'will take responsibility for the good health of each employee by actively supporting initiatives they take to maintain or improve their health'. [Occupational Safety and Health Management, N/A: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> <li>• Not Met: Respect ILO labour standards on working hours or Commits to 48 hours regular work week</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 Sustainability Action Guidelines for Supply Chain (supplier code) indicates: 'Suppliers shall take necessary measures to provide a safe, hygienic and healthy working environment to its employees'. [Sustainability Action Guidelines for Supply Chain, 2020: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> <li>• Not Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week: With respect Working hours, the Sustainability Action Guidelines for Supply Chain, indicates: 'Suppliers shall comply with statutory working hour restrictions. Suppliers shall also appropriately manage its employees' working hours and provide holidays and paid leaves as necessary. Finally, suppliers shall strictly prohibit excessive overtime work'. However, no formal commitment about respecting the ILO conventions on working hours was found. Alternatively, the Company would achieve this by requiring a maximum of 48 hours regular working week, and consensual overtime paid at a premium rate. [Sustainability Action Guidelines for Supply Chain, 2020: <a href="https://www.itochu.co.jp">itochu.co.jp</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)	0.5	<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: 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>• Met: Respecting indigenous peoples' rights or ILO Convention No.169 or UN Declaration: The Company states in its Individual Policy: 'We recognize that indigenous people have their own culture and history when we conduct business activities in regions where indigenous people live as part of our commitment to respect human rights. We respect and take into consideration the rights of indigenous people established in the laws of the countries and regions where we perform our business activities and international agreements (e.g., the Declaration on the Rights of Indigenous Peoples and the International Labour Organization (ILO) Convention 169). When examining new business investment projects, we also strictly enforce prior checks concerning the impact on the rights of indigenous people by that business'. [Individual Policy, N/A: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</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>• Met: Expecting suppliers to make these commitments</li> </ul> <p>: The Company indicates in its Sustainable Procurement Palm Oil Policy that a Priority Item is the 'Free, Prior and Informed Consent principle and respect for the rights of indigenous people.' On the other hand, in its Natural Rubber Procurement Policy, it includes among its commitments to human rights: 'Prior to any activity that might affect indigenous people and local communities, following the procedures set out in the Free, Prior and Informed Consent (FPIC) principles [...], Remedying and rectifying through appropriate, mutually agreed measures reflecting and described in the negotiated outcomes of the FPIC process, if our business activities induce a negative impact on human rights of indigenous peoples and local communities or if involvement in such becomes clear. [...]'. [Natural rubber procurement policy, 2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>] &amp; [Sustainable procurement policy for palm oil, N/A: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</p>

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)	0.5	<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: Children's rights: The Company states in its Individual Policy: 'ITOCHU supports the United Nations Convention on the Rights of the Child and Children's Rights and Business Principles. We respect the four pillars of the United Nations Convention on the Rights of the Child - a child's right to life, development, protection and participation'. [Individual Policy, N/A: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> <li>• Not Met: Expects suppliers to respect at least one of these rights</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Child Rights Convention/Business Principles: The Company states in its Individual Policy: 'ITOCHU supports the United Nations Convention on the Rights of the Child and Children's Rights and Business Principles. We respect the four pillars of the United Nations Convention on the Rights of the Child - a child's right to life, development, protection and participation'. [Individual Policy, N/A: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> <li>• Not Met: Expecting suppliers to respect these rights</li> </ul>
A.1.4	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"> <li>• Not Met: The Company commits to remedy: The Company states in its Human Rights Policy: 'If the business activities of the ITOCHU Group induce a negative impact on human rights or if involvement in such becomes clear, we will strive to remedy and rectify that through appropriate procedures and dialogue'. However, 'to strive' is not considered a formal statement of commitment according to CHRB wording criteria. [Human Rights Policy, 04/2020: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> <li>• Not Met: Company expect suppliers to make this commitment</li> </ul> <p>Score 2</p> <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	<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: Zero tolerance attacks on HRs Defenders (HRDs)</li> <li>• Not Met: Company expect suppliers to make this commitment</li> </ul> <p>Score 2</p> <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	0.5	<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: Board level responsibility for HRs: The Company states that under the sustainability promotion structure, the person responsible for human right issues is the Sustainability Officer while the Sustainability Management Division serves as the secretariat. The secretariat performs a review every year together with the persons responsible for ESG in each division. This content is deliberated on and reported to the Sustainability Committee. Important matters are also discussed and reported to the Board of Directors. The Chairman of the Sustainability Committee is a Board member. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> <li>• Not Met: Describe HR expertise of Board member</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Speeches/letters by Board members or CEO [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> </ul>
A.2.2	Board responsibility	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: Board/Committee review HRs strategy: The Company indicates that the secretariat performs a review every year together with the persons responsible for ESG in each division. This content is deliberated on and reported to the Sustainability Committee. Important matters are also discussed and reported to the Board of Directors. However, no further details found, including the process in place by which the board (committee) discuss and reviews human rights strategy, policy or management processes. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> <li>• Not Met: Examples/trends re HR discussion in the last reporting period</li> </ul> <p>Score 2</p> <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	<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: Incentives for at least one board member</li> <li>• Not Met: At least one key HR risk, beyond employee H&amp;S</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			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>
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	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not 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 Company states that under the sustainability promotion structure, the person responsible for human right issues is the Sustainability Officer while the Sustainability Management Division serves as the secretariat. The secretariat performs a review every year together with the persons responsible for ESG in each division. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp/eng/ir/2021/20210331/20210331_01.pdf">itochu.co.jp</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Met: How it assigns Day-to-day responsibility: The Company states that it has person responsible for ESG issues in each division, which include human right issues. In addition, there's a sustainability management division. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp/eng/ir/2021/20210331/20210331_01.pdf">itochu.co.jp</a>]</li> <li>• Not Met: Day-to-day resources and expertise allocation in own ops</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: The Company states that monthly remuneration, which is approximately 25% of the total amount of remuneration is evaluated and determined according to factors that include the degree of contribution to ITOCHU Corporation based on a standard amount for each position. The degree of contribution to ITOCHU Corporation in FY2021 includes newly addressing the response to climate change, ESG and SDGs. However, no specific details found linked to human rights policy commitments. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp/eng/ir/2021/20210331/20210331_01.pdf">itochu.co.jp</a>]</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	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Met: HR risks is integrated as part of enterprise risk system: The Company has established basic risk management policy and develop necessary risk management systems and techniques based on the concept of the COSO-ERM framework. [...] The HMC, [...] is the committee that sits at the highest level regarding its risk management system. Subsequent committees that report up to the HMC, also referred to as Principal Internal Committees, which include the Internal Control Committee, Disclosure Committee, ALM Committee, Compliance Committee, Sustainability Committee, Investment Consultative Committee, are responsible for identifying and addressing risks and incidents in their respective fields. The Sustainability Committee is tasked to promote sustainability in the ITOCHU Group's company-wide risk management. The Committee manages operational ESG risks such as human rights risks, health and safety risks, climate risks, and natural disaster risks, as well as ESG risks related to investments. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp/eng/ir/2021/20210331/20210331_01.pdf">itochu.co.jp</a>]</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	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Score of 1 on A.1.2.a: See indicator A.1.2.a</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
	of policy commitment(s) to workers and external stakeholders		<ul style="list-style-type: none"> <li>• Not Met: Communicates its policy to all workers in own operations: The Company states that regarding communication on its Human Rights Policy, it will widely publish it to the public. It will also report on human rights initiatives based on this Policy on the ITOCHU website and in ESG Report. However, no details found on how it is communicated. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Communication of policy commitments to stakeholder</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	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Met: Meets ILO requirement for suppliers on A.1.2.a: See A.1.2.a</li> <li>• Not Met: Steps to communicate policy commitments to supply chain: The Company states: 'We periodically conduct basic education and CSR procurement training for employees in the procurement and purchasing related departments. We also post a "fair trade manual" on company bulletin boards so that all employees can check the rules in the Antimonopoly Act, Subcontract Act, and other such regulation whenever they need to. Finally, the Risk Management &amp; Compliance Committee performs rigorous reviews of compliance with the basic principles as well as laws and regulations.' However, it is not clear how the communication against human rights issues is done for both direct and indirect suppliers. [Sustainability Report 2019, 2020: <a href="https://www.family.co.jp">family.co.jp</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Requires suppliers to communicate policy requirements</li> <li>• Not Met: How HR commitments made binding/contractual</li> <li>• Not Met: Company requires suppliers to cascade down to their suppliers</li> </ul>
B.1.5	Training on Human Rights	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Scores at least 1 on A.1.2.a: See indicator A.1.2</li> <li>• Not Met: How workers are trained on HR policy commitments: The Company reports that 'we raise awareness about the relationship between our corporate activities and human rights in our various internal training programs. We develop the mind to respect human rights that should be possessed as an ITOCHU person in our new employee training. For example, we hold training to acquire consideration for nationality, age and gender (including sexual minorities such as LGBTs) from the basic concept of human rights and points of concern. We raise the problem of sexual harassment (including discriminatory behavior and harassment toward sexual orientation and gender identity) and abuse of authority in internal training aimed at organizational heads. We provide education and instruction for measures when harassment has actually occurred and when we have received reports of such.' There were 1,027 participants in our human rights training in financial year 2021. It is not clear, however, if training on human rights policy commitments is conducted for employees generally as it seems focused in discrimination and harassment. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Met: Trains relevant managers including procurement: The Company states that it is also trying to raise awareness in various regions by looking at consideration for human rights in its supply chain in pre-overseas assignment training. It also reported that there were 213 participants in pre-overseas appointment training and 65 participants in training for newly appointed section managers. The Company states that it conducts supply chain sustainability survey information seminar for employees who procure various products in a variety of countries ahead of the sustainability survey. it also provides training (buyer training) using the handbook to understand the Sustainability Action Guidelines for Supply Chains and ESG perspective that must be kept in mind in dealings with supply chains. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> <li>• Not Met: Score of 2 on A.1.2.a</li> <li>• Not 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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not 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: The Company states that 'we identify and evaluate the negative impact from the corporate activities of the ITOCHU Group on human rights that may affect society. We then work to prevent and mitigate that through appropriate means. In addition, we disclose information on the progress and results of our action.' It reports that in financial year 2021, it started building</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>human rights due diligence process in Food Company. In order to mitigate human rights and labour risks in the supply chain, it continuously conducts supply chain sustainability surveys to major business partners in all business areas every year. It is not clear, however, how the company monitors compliance with its policies in both own operations and supply chain. Current evidence seems to refer to due diligence process for impact assessment. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Proportion of supply chain monitored: In the Progress of Human Rights Due Diligence 2020, the Company reports that 63% of trade business palm oil primary suppliers and 25% of primary coffee bean suppliers were covered by surveys it conducted. Surveys also covered certain secondary and tertiary suppliers of the above primary suppliers as well as primary suppliers related to investment businesses. It is not clear, however, the overall proportion of supply chain that is being monitored. [Progress of Human Rights Due Diligence 2020, 12/2020: Progress of Human Rights Due Diligence 2020 (<a href="https://www.itochu.co.jp">itochu.co.jp</a>)]</li> <li>• Not Met: Describe how workers are involved in monitoring</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Score of 2 on A.1.2.a</li> <li>• Not Met: Describes corrective action process: The Company states that if a matter in violation of the purpose of this policy is confirmed to its suppliers, it seeks corrective measures from that supplier. At the same time, if it is judged that correction is difficult even though it has made continuous requests for correction, it deals with this under a stance of reviewing its business with that supplier. No details found, however, in relation to steps of corrective action process. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> <li>• Not Met: Disclose findings and number of corrective action</li> </ul>
B.1.7	Engaging and terminating business relationships	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: HR affects selection of suppliers: The Company states: 'In addition to quality, cost, and ability to meet deadlines, we consider CSR when choosing business partners. Specifically, we evaluate whether a business partner maintains awareness of CSR as outlined in our Sustainability Procurement Principles and Supply Chain CSR Code of Conduct, and then we select suppliers based on fair and appropriate procedures'. Its Supply Chain CSR Code of Conduct includes a statement against human rights. [Sustainability Report 2019, 2020: <a href="https://www.family.co.jp">family.co.jp</a>]</li> <li>• Met: HR affects on-going supplier relationships: The Company states that if a matter in violation of the purpose of this policy is confirmed to its suppliers, it seeks corrective measures from that supplier. At the same time, if it is judged that correction is difficult even though it has made continuous requests for correction, it deals with this under a stance of reviewing its business with that supplier. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</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 a charter whose content indicates how the engagement with several stakeholders is done. However, there are no details against the identification process and the frequency of engagement with affected stakeholders in human rights issues. [Sustainability Report 2019, 2020: <a href="https://www.family.co.jp">family.co.jp</a>]</li> <li>• Not Met: Discloses stakeholders that HRs may be affected</li> <li>• Not Met: Provides two examples of engagement with stakeholders</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	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: Identifying risks in own operations: The Company states that it identifies and evaluates the negative impact from the corporate activities of the Group on human rights that may affect society. It then works to prevent and mitigate that through appropriate means. It has Human Rights Due Diligence Procedure. The procedure has four steps including comprehensive human risk assessment of business various material research, surveys, and interviews with sales departments; conduct questionnaire survey of suppliers (including Indirect Suppliers) in the Priority Survey Target Business and Target Countries Based on the Results of Risk Analysis; implement supplier engagements; and lastly identify human rights issues and discuss future policies. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> <li>• Met: Identifying risks through relevant business relationships: See above. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describe ongoing global risk identification in consultation with stakeholder/HR experts</li> <li>• Not Met: Triggered by new circumstances</li> <li>• Not Met: Describes risks identified</li> </ul>
B.2.2	Assessing 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: Describe process for assessment of HR risks and discloses salient HR issues</li> <li>• Met: How process applies to supply chain: See indicator B.2.1. In addition, the Company indicates that. performs due diligence with the seven core subjects of ISO26000 serving as the mandatory survey items when making new investments with major suppliers. It conducts additional due diligence with external specialist organizations for investment projects requiring a professional point of view. The Company reports that it conducted a human rights audit targeting foreign workers in the Saraburi Factory, one of the main suppliers of the Food Company in Thailand. It noticed that Thai firms in their supply chain have been warned by NGO groups about human rights violations for foreign workers in the livestock and fishing industries in Thailand. It therefore checked for human rights risks but did not find any violations of the human rights of foreign workers. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> <li>• Not Met: Public disclosure of the results of HR assessment</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	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: Action Plans to mitigate risks: The Company has provided comments to CHRB regarding this indicator. However, evidence was not material. Information provided refers to supplier selection and it is not clear if the company has an action plan to mitigate risks.</li> <li>• Not Met: Description of how global system applies to supply chain</li> <li>• Not Met: Example of actions decided on at least 1 salient HR issues</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</li> <li>• Not Met: Lessons learnt from checking system effectiveness</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <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</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	<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: Under the Respect and Consideration for Human Rights, it has hotline section and reports that in addition to a direct hotline to those responsible for compliance in each division, it has also established multiple whistleblowing contacts both in Japan and overseas (including external whistleblowing contacts that utilize specialized company and external lawyers). It accepts reports from employees who have an employment relationship with ITOCHU, those who have been dispatched to ITOCHU under a worker dispatch contract from a company that has entered that contract with ITOCHU (temporary employees), and employees of group companies. It prohibits the unfavourable treatment (e.g., retaliation) of whistleblowers and allows whistleblowers to provide information anonymously. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>Not Met: Channel is available in all appropriate languages and workers aware: The Company has a hotline and whistleblowing system. However, it has no information on appropriate languages and how workers are made aware of it. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</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 states that it established multiple whistleblowing contacts both in Japan and overseas (including external whistleblowing contacts that utilize specialized company and external lawyers). The Company also states that it has established a system to accept opinions, proposals, and grievances and to accept inquiries from the general public and all its stakeholders. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>Not Met: Describes accessibility and local languages and stakeholder awareness</li> <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	<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: Response timescales and how complainants will be informed: The Company has listed the flow, which includes six steps, when received a report by the Japanese External Report Reception Desk. For example, firstly the reporter contacts and reports to IntegreX. Secondly, IntegreX provides the written report while retaining anonymity to the Group. After the report was handled, IntegreX should inform how the report was handled, check non-existence of retaliation or other improper act and inform the result of the check about retaliation to the Group. It is not clear, however, which are the response timescales and how the complainants will be informed. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</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>Not Met: Describe types of outcome to complainant through use of mechanism</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 has a hotline and whistleblowing system in place. It prohibits the unfavourable treatment (e.g., retaliation) of whistleblowers and allows whistleblowers to provide information anonymously. The system allows for external stakeholders to file complaints. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: Practical measures to prevent retaliation: It prohibits the unfavourable treatment (e.g., retaliation) of whistleblowers and allows whistleblowers to provide information anonymously. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> </ul> Score 2 <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	The individual elements of the assessment are met or not as follows: Score 1 <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> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Will work with state based non judicial mechanisms</li> <li>• Not Met: Example of issue resolved (if applicable)</li> </ul>
C.7	Remedying adverse impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Describes how remedy has been provided</li> <li>• Not Met: Says how it would provide remedy for victims if no adverse impact identified</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Changes to systems, processes and practices to stop similar impact</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</li> </ul>
C.8	Communication on the effectiveness of grievance mechanism(s) 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"> <li>• Not Met: Number grievances filed, addressed or resolved and outcome achieved: The Company provides a table named Use of Employee Hotline and Supplier Helpline in Fiscal 2018 with the number of times the hotline/helpline were used in 2018, it states: 'In fiscal 2018 (March 2018–February 2019), our hotlines received 55 reports. Confirmed violations were addressed with measures to prevent violations or keep them from recurring'. It is divided in Suspected fraud, law breaking, or rule violation, Inquiry about labor contract or working hours and Inquiry about workplace conditions, behavior, language, or suspected harassment. However, it is not clear what was the number of 'confirmed allegations' and/or the number of cases that have been resolved. [Integrated Report 2019, 22/08/2019: <a href="https://www.family.co.jp">family.co.jp</a>] &amp; [Sustainability Report 2019, 2020: <a href="https://www.family.co.jp">family.co.jp</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: How lessons from mechanism improve management system</li> <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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Discloses timebound target for suppliers to pay living wage or include in code or contracts: The Company states in its Sustainability Action Guidelines for Supply Chains that suppliers shall comply with statutory minimum wages and aim to exceed living wages. However, it does not include a detailed time schedule for suppliers to pay living wages. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> <li>• Not Met: Improving living wage practices of suppliers</li> </ul> Score 2 <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	The individual elements of the assessment are met or not as follows: Score 1 <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> Score 2 <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>

Indicator Code	Indicator name	Score (out of 2)	Explanation
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> <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 Company states that it supports the United Nations Convention on the Rights of the Child and Children's Rights and Business Principles. It respects the four pillars of the United Nations Convention on the Rights of the Child - a child's right to life, development, protection and participation. Regarding its supply chain, the Company states in its Sustainability Action Guidelines for Supply Chains that its suppliers shall not engage in forced labour or child labour and must prohibit the employment of children under the minimum working age. However, it is not clear whether its suppliers verify the age of workers recruited or not. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: How working with suppliers on child labour</li> <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</li> <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</li> <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	<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: FoA &amp; CB rules in codes or contracts: The Company states in its Sustainability Action Guidelines for Supply Chains that its suppliers shall respect the freedom of association and right to collective bargaining of its employees and ensure that labour-management discussions on working conditions and environment are held, as appropriate. No evidence found, however, of specific requirement to prohibit intimidation, harassment or retaliation against union members and representatives. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> <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	<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: Sets out clear Health and Safety requirements: The Company states in its Sustainability Action Guidelines for Supply Chains that its suppliers shall take necessary measures to provide a safe, hygienic and healthy working environment to its employees. No details found on specific health and safety requirements. [Sustainability Action Guidelines for Supply Chain, 2020: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> <li>• Not Met: Injury Rate or Lost days or Near miss disclosures for last reporting period: The Company has reported data on injury rate and fatalities in its own operations but not in its supply chain. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> <li>• Not Met: Fatalities rate for lasting reporting period: The Company has reported data on injury rate and fatalities in its own operations but not in its supply chain. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> <li>• Not Met: Occupation disease rate for last reporting period</li> </ul> <p>Score 2</p> <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	<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: Rules on land &amp; owners in codes or contracts</li> <li>• Not Met: How working with suppliers on land issues</li> </ul> <p>Score 2</p> <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	<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: Rules on water stewardship in codes or contracts</li> <li>• Not Met: How working with suppliers on water stewardship issues</li> </ul> <p>Score 2</p> <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	<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: Women's rights in codes or contracts: The Company states in Sustainability Action Guidelines for Supply Chains that suppliers shall not engage in employment discrimination based on characteristics including but not limited to gender, race, and religion. However, the Company does not have a specific contractual arrangements to provide equal pay for equal work, introduce measures to ensure equal opportunities throughout all levels of employment and eliminate health and safety concerns that are particularly prevalent among women workers. [ESG Report 2021, 31/03/2021: <a href="https://www.itochu.co.jp">itochu.co.jp</a>]</li> <li>• Not Met: How working with suppliers on women's rights</li> </ul> <p>Score 2</p> <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 9.28 out of 80 points scored in themes A-D has been applied to produce a score of 2.32 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.

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

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