

**Company Name** Kerry Group  
**Industry** Agricultural Products (Supply Chain only)  
**Overall Score** 27.3 out of 100

Theme Score	Out of	For Theme
3.9	10	A. Governance and Policies
8.4	25	B. Embedding Respect and Human Rights Due Diligence
6.0	20	C. Remedies and Grievance Mechanisms
3.5	25	D. Performance: Company Human Rights Practices
5.5	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: In its Human Rights Policy, the Company states that it 'respects internationally recognised Human Rights as established in the Universal Declaration on Human Rights and the International Labour Organisation's Core Conventions.' [Human Rights Policy, 2020: <a href="#">kerrygroup.com</a>]</li> <li>Met: Universal Declaration of Human rights (UDHR): See above [Human Rights Policy, 2020: <a href="#">kerrygroup.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>Met: Commitment to the UNGPs: The Company, in line with the UN Guiding Principles on Business and Human Rights, 'recognises the corporate responsibility to respect these principles and commit to 'know and show' this through on-going human rights due diligence'. [Human Rights Policy, 2020: <a href="#">kerrygroup.com</a>]</li> </ul>
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	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: The Human rights policy states that 'Kerry respects internationally recognised Human Rights as established in the Universal Declaration on Human Rights and the International Labour Organisation's Core Conventions'. In addition, in its Code of Conduct, it indicates: '[...] our relevant policies are informed by a number of treaties and principles including the International Labour Organisation's (ILO) Declaration on Fundamental Principles and Rights at Work'. [Human Rights Policy, 2020: <a href="#">kerrygroup.com</a>] &amp; [Code of Conduct, 2021: <a href="#">kerrygroup.com</a>]</li> <li>Met: Company has a explicit commitment to All four ILO Core: The Company states: 'Individual policies throughout our Group Code of Conduct are explicit on our commitments in critical areas like health and safety, child and forced labour,</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>harassment and freedom of association and collective bargaining, helping to set clear parameters around acceptable behaviour and guide decision making across the organisation'. [Code of Conduct, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Company expect suppliers to commit to ILO Core: See below [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Met: Company explicitly list All four ILO for suppliers: The Company states that its suppliers 'shall not permit the use of child labour', 'shall not permit the use of forced or involuntary labour of any type', 'shall not discriminate in hiring, compensation, access to training, promotion, termination or retirement' on many aspects (e.g. race, caste, religion, age...) and 'shall respect the rights of employees to organise and join, or refrain from joining, worker organisations and to bargain collectively [...] In the absence of legal protections for the right to collective bargaining or freedom of associations, suppliers will seek to engage workers through alternative lawful mechanisms that allow worker representation on workplace issues'. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.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 Code states that 'Safety First, Quality Always is our company-wide commitment to ensuring the safety of our people and our products. [...] Kerry Group has implemented a Group wide management system that defines safe and consistent ways of working and establishes standard requirements across all our facilities'. [Code of Conduct, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Not Met: Respect ILO labour standards on working hours or Commits to 48 hours regular work week: The Company states in its Human Rights Statement: 'We have defined policies associated with each of our salient issues as outlined below: [...] Working Hours: This policy seeks to apply consistent and fair working time practices to all employees in accordance with relevant laws and regulations'. However, no evidence found of specific policy statement on working hours. The Company has provided comments to CHRB regarding this indicator. However, the information has not been found in publicly available sources. [Human Rights Statement, 06/2020: <a href="http://kerrygroup.com">kerrygroup.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 Company indicates in its Supplier Code: 'Suppliers shall ensure all employees work within safe and humane conditions, including providing adequate training and effective protective equipment to safely carry out their duties'. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Not Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week: With respect Working Hours, its Supplier Code indicates: 'Suppliers must provide for working hours that comply with national laws and industry standards. Regular hours worked shall not typically exceed sixty hours per week, (including overtime) and workers will be provided with one day off in every seven day period. Overtime shall be voluntary and compensated at a premium rate. All overtime related practices will be conducted in accordance with applicable laws and regulatory standards.' 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. However, the information has not been found in publicly available sources. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.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)	0.5	<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>• Not Met: Respecting indigenous peoples' rights or ILO Convention No.169 or UN Declaration</li> <li>• Not Met: Expecting suppliers to make these commitments: The Company states that 'we will work to achieve the following [...] respect the rights of indigenous and forest dependant people and the land rights of communities to give free, prior and informed consent for developments on land they own legally, communally or by custom'. However, 'work to achieve' is not considered a formal statement of commitment to FPIC according to CHRB wording criteria'. [Deforestation and Conversion Free (DCF) Policy, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Respecting the right to water: The Company states in its Supplier Code: 'Kerry recognises the right to water and suppliers must implement practices to</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>ensure good water stewardship [...].' However, 'to recognise' is not considered a formal commitment statement according to CHRB wording criteria. The Company has provided comments to CHRB regarding this indicator. However, the information has not been found in publicly available sources. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</p> <ul style="list-style-type: none"> <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 Supplier Code: 'Kerry recognises the right to water and suppliers must implement practices to ensure good water stewardship, including optimising the use of water onsite, employing adequate wastewater or effluent controls to protect the surrounding environment and ensuring withdrawals do not adversely impact on the needs of local communities and other water users. [...] Suppliers shall respect the rights to land tenure of local communities and indigenous peoples impacted by its operations, including its raw material sourcing, and will adhere to the principle of Free, Prior and Informed Consent.' [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</p>
A.1.3.b.AG	Commitment to respect human rights particularly relevant to the industry – vulnerable groups (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: Women's rights: Its Code of Conduct reads: 'Our approach is based on the UN Guiding Principles on Business and Human Rights and our relevant policies are informed by a number of treaties and principles including [...], the UN Women's Empowerment Principles'. However, 'to be informed' is not considered a formal statement of commitment according to CHRB wording criteria. The Company has provided comments to CHRB regarding this indicator. However, the information has not been found in publicly available sources. [Code of Conduct, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Not Met: Children's rights: Its Code of Conduct reads: 'Our approach is based on the UN Guiding Principles on Business and Human Rights and our relevant policies are informed by a number of treaties and principles including [...], the Children's Rights and Business Principles, [...]'. However, 'to be informed' is not considered a formal statement of commitment according to CHRB wording criteria. [Code of Conduct, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Not Met: Migrant worker's rights</li> <li>• Not Met: Expects suppliers to respect at least one of these rights: The Supplier Code reads: 'This code is informed by a number of international standards and guidance documents, including the UN Guiding Principles on Business and Human Rights, the International Labour Organisation's (ILO) Declaration on Fundamental Principles and Rights at Work, the Children's Rights and Business Principles, the Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families, and the Convention on the Elimination of Discrimination Against Women.' However, 'to be informed' is not considered a formal statement of commitment according to CHRB wording criteria. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: CEDAW/Women's Empowerment Principles: See above [Code of Conduct, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Not Met: Child Rights Convention/Business Principles: See above [Code of Conduct, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Not Met: Convention on migrant workers</li> <li>• Not Met: Expecting suppliers to respect these rights: See above [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> </ul>
A.1.4	Commitment to remedy	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: The Company commits to remedy: The Company indicates in its Human Rights Statement: 'we engage directly where potential human rights impacts have been highlighted and seek to understand the causes and remedy required in any given situation'. It also states: 'We are committed to creating effective grievance mechanisms and addressing and remedying adverse human rights impacts'. [Human Rights Statement, 06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Met: Company expect suppliers to make this commitment: The Company's Supplier Code indicates: 'Suppliers shall have the appropriate processes and systems in place to do so, including a means for the confidential reporting of concerns about misconduct or unethical behaviour and an appropriate mechanism to remedy adverse impacts'. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Collaborating with other remedy initiatives: The Company states in its Human Rights Statement: 'We will not obstruct access to remedy and are open to</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			collaborate on initiatives that provide such access.' However, 'to be open to collaborate' is not considered a formal statement of commitment according to CHRB wording criteria. The Company has provided comments to CHRB regarding this indicator. However, the information has not been found in publicly available sources. [Human Rights Statement, 06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a> ] <ul style="list-style-type: none"> <li>• Not Met: Work with suppliers to remedy impact: The Company indicates: 'Where suppliers fail to adequately engage or take the necessary steps to remedy the issues identified, we will take action up to and including termination of the business relationship'. The supplier code also requires to have processes and systems in place for reporting concerns. However, no statement committing to work with suppliers to remedy impact was found. The Company has provided comments to CHRB regarding this indicator. However, the information has not been found in publicly available sources. [Human Rights Statement, 06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>] &amp; [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> </ul>
A.1.5	Commitment to respect the rights of human rights defenders	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: Zero tolerance attacks on HRs Defenders (HRDs): The Company has a Speak Up Policy where it states: 'We are committed to ensuring that any employee or Stakeholder who raises a concern is protected from any form of retaliation or reprisals. We have a strict policy prohibiting retaliation or reprisals against any employee or Stakeholder who reports a concern or assists in an investigation in good faith'. However, an explicit commitment to neither tolerate nor contribute to threats, intimidation and attacks (both physical and legal) against human rights defenders is required. [Speak Up Policy, 2021: <a href="http://secure.ethicspoint.eu">secure.ethicspoint.eu</a>]</li> <li>• Met: Company expect suppliers to make this commitment: The Company indicates: 'suppliers shall not tolerate threats, intimidation, physical or legal attacks against human rights defenders'. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</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	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Met: Board level responsibility for HRs: The Company indicates in its Annual Report that: 'The role of the Governance, Nomination and Sustainability Committee was expanded to provide guidance and oversight on the implementation of the Group's sustainability strategy'. The Company's sustainability strategy 'Beyond the horizon' include human rights as a material topic.</li> <li>• Met: Describe HR expertise of Board member: The Company presents the expertise of its Board Members on its website section 'Leadership'. One Board member, has some experience in human rights: 'as a strong track record in sustainability, health and wellbeing, particularly in the areas of women's entrepreneurship and human rights. In May 2021, Fiona was awarded a CBE for services to women and the UK economy.'</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Speeches/letters by Board members or CEO: The Company's CEO sent a letter to UNGC reaffirming its commitment to the Ten Principles of the United Nations Global Compact. However, no statements discussing why human rights matter to the business or any challenges to respecting human rights encountered by the business was found. [UNGC - Letter from Edmond Scanlon, 05/2022: <a href="http://unglobalcompact.org">unglobalcompact.org</a>]</li> </ul>
A.2.2	Board responsibility	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Met: Board/Committee review HRs strategy: The Company indicates in its Annual Report that: 'The role of the Governance, Nomination and Sustainability Committee was expanded to provide guidance and oversight on the implementation of the Group's sustainability strategy'. The Company's sustainability strategy 'Beyond the horizon' include human rights as a material topic, according its Annual Report 2020. In addition, the Company reports: 'The Committee met six times during the year[...]'. In addition, in its Annual Report 2021, the Company states: 'The Board recognises its role in providing guidance and strategic oversight in relation to the implementation of the Group's 2030 sustainability strategy, Beyond the Horizon. [...]'. During the year this [Governance, Nomination and Sustainability] Committee monitored how the implementation of the 2030 sustainability strategy was progressing, reviewed performance achieved</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>versus agreed sustainability related commitments and targets, and considered the enhanced environmental, social and governance reporting disclosures included in the 2021 Annual Report and the separate GRI Sustainability Report. Diversity at Board level has been a focus for the Governance, Nomination and Sustainability Committee for a number of years and also continues to be a key factor when considering Board refreshment. During 2021, the Committee also monitored the progress made against the diversity targets at senior management level to ensure the appropriate level of skills and diversity exists to support the delivery of the Group's strategy and financial targets.' [Annual Report 2020, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>] &amp; [Annual Report 2021, 2022: <a href="http://kerry.com">kerry.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Examples/trends re HR discussion in the last reporting period: As indicated above: 'During the year this [Governance, Nomination and Sustainability] Committee monitored how the implementation of the 2030 sustainability strategy was progressing, reviewed performance achieved versus agreed sustainability related commitments and targets, and considered the enhanced environmental, social and governance reporting disclosures included in the 2021 Annual Report and the separate GRI Sustainability Report. Diversity at Board level has been a focus for the Governance, Nomination and Sustainability Committee for a number of years and also continues to be a key factor when considering Board refreshment. During 2021, the Committee also monitored the progress made against the diversity targets at senior management level to ensure the appropriate level of skills and diversity exists to support the delivery of the Group's strategy and financial targets.' However, no evidence of human rights discussions beyond diversity at top level was found. [Annual Report 2021, 2022: <a href="http://kerry.com">kerry.com</a>]</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: The Company indicates in its Annual Report 2021 (p. 139) that as part of its performance assessment and Short Term Incentive Plans (STIP) Executive Directors (including CEO) are also measured against strategic objectives, which specifically refer to "commitment to equal gender representation across all senior management roles by 2030" Executive Directors (including CEO)'. However, this indicator is focused only in senior management roles (according 2021 data women represent approx. 33% of Company's employees). [Annual Report 2021, 2022: <a href="http://kerry.com">kerry.com</a>]</li> <li>• Not Met: At least one key HR risk, beyond employee H&amp;S: See above [Annual Report 2021, 2022: <a href="http://kerry.com">kerry.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Performance criteria made public: Although the Company reports on the weighting of each strategic objective considered in the incentive mechanism and the achievement of the year, it is not clear the weighting of the factor related to human rights within the main strategic objective where it is included, as there are several factors included per each strategic objective. [Annual Report 2021, 2022: <a href="http://kerry.com">kerry.com</a>]</li> <li>• Not Met: Review of other board performance criteria</li> </ul>
A.2.4	Business model strategy and risks	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 process to review bussiness model and strategy: The Company has provided comments to CHRB regarding this indicator. However, evidence was not material.</li> <li>• Not Met: Describe frequency and triggers for reviewing</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: 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	<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: Score of 1 on A.1.2.a: See A.1.2.a</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: Senior responsibility for HR implementation and decision making: The Company indicates in its Human Rights Statement: 'Our CEO, Edmond Scanlon, chairs the Group's Sustainability Council. Operating under delegation from the Board, the Sustainability Council is made up of executive directors and senior management and is tasked with addressing the broader social and environmental impacts of Kerry, including those relating to human rights'. [Human Rights Statement, 06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: How it assigns Day-to-day responsibility: The Company indicates: '[...] this working group includes senior personnel from the Human Resource, Procurement, Supply Quality and Sustainability functions who have day to day responsibility for delivering on the Group's human rights commitments across our operations and broader value chain' and 'On a day-to-day basis, the Group's Chief Human Resource Officer and our Human Resource function has a key role in ensuring rights are upheld internally and all functions and management have a part to play'. [Human Rights Statement, 06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Not Met: Day-to-day resources and expertise allocation in own ops: See above. However, it seems to refer to senior personnel only. The Company has provided comments to CHRB regarding this indicator. However, evidence provided was either not material or not found in the source provided.</li> <li>• Not Met: Resources and expertise allocation in the supply chain</li> </ul>
B.1.2	Incentives and performance management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Senior manager incentives for human rights: The Company indicates in its Annual Report 2020: 'sustainability metrics will form part of the long-term incentive plan for executive directors and senior executives from 2021, [...]' The sustainability strategy includes human rights issues, however, the sustainability metrics include: consumers reached, annual carbon reduction and reduction in food waste. [Annual Report 2020, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Not Met: At least one key HR risk, beyond employee H&amp;S</li> </ul> <p>Score 2</p> <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	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 risks is integrated as part of enterprise risk system: The Company presents its Principal Risks in its Annual Report 2020, these include: 'Sustainability / Environmental Risk: Ever-increasing global environmental and social challenges are recognised by both the Group and it's stakeholders (customers, employees, shareholders). A failure to respond to these challenges in a responsible manner, or an environmental, social or governance (ESG) event, could have a significant financial and/or reputational impact on the Group. Mitigation: [...] Cross-functional teams and programmes established to address key themes including climate change, human rights and responsible sourcing'. [Annual Report 2020, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Met: Provides an example: The Company presents its principal risks in its Annual Report 2021 including 'Health &amp; Safety', describing its impact: 'A significant safety incident could expose the Group to legal liability, and/or significant costs and damage the Group's reputation.', and how it manages this risk: '- A strong health and safety culture has been driven by management and employees at all levels supported by our Safety First, Quality Always mindset. - A robust health &amp; safety management system is in place across all sites requiring employees to complete formal health &amp; safety training (relevant to their role) at regular intervals. All sites are also subject to regular health &amp; safety audits by Corporate Health &amp; Safety, Internal Audit and external assurance providers. - Stringent COVID-19 protocols remain in place at all sites. These include ongoing remote working in some locations, employee and visitor screening protocols, segregation and zoning and use of appropriate personal protective equipment.' [Annual Report 2021, 2022: <a href="http://kerry.com">kerry.com</a>]</li> </ul> <p>Score 2</p> <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	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: Score of 1 on A.1.2.a: See indicator A.1.2.a</li> <li>• Met: Communicates its policy to all workers in own operations: The Company states it its Modern Slavery Statement that its 'policies are communicated and available to all employees.' Although no explanation regarding languages found, the Company also indicates that 'mandatory training for colleagues on the Group's</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
	external stakeholders		code of Conduct is delivered through our Learning Management System. This training covers the key elements of the code of conduct, which includes commitment to upholding human rights. [MSA Statement 2021, 2022: <a href="http://kerry.com">kerry.com</a> ] Score 2 <ul style="list-style-type: none"> <li>• Not Met: Communication of policy commitments to stakeholder: The Company indicates in its Supplier Code that Suppliers shall apply these requirements to their own suppliers, contract labour providers, and approved sub-contractors with whom they work to supply goods and services to Kerry Group, ensuring compliance with the letter and spirit of this code'. Although the Company publishes its policy documents on its website, no information about proactive communication actions with external stakeholders, including local communities was found. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.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	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>• Met: Requires suppliers to communicate policy requirements: The Supplier Code of Conduct states that 'Suppliers shall apply these requirements to their own suppliers, contract labour providers, and approved sub-contractors with whom they work to supply goods and services to Kerry Group, ensuring compliance with the letter and spirit of this code'. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Met: How HR commitments made binding/contractual: The Supplier Code of Conduct serves as a binding document to which the Company's suppliers must adhere, and part of the Code includes human rights</li> <li>• Not Met: Company requires suppliers to cascade down to their suppliers</li> </ul>
B.1.5	Training on Human Rights	1	The individual elements of the assessment are met or not as follows: Score 1 <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 that 'mandatory training for colleagues on the Group's Code of Conduct is delivered through our Learning Management System. This training covers the key elements of our Group Code of Conduct, which includes our commitment to upholding human rights'. [MSA Statement 2021, 2022: <a href="http://kerry.com">kerry.com</a>]</li> <li>• Met: Trains relevant managers including procurement: The Company indicates in its Annual Report 2020: 'Across our supply chain, our Supplier Code of Conduct is explicit in demanding that those who seek to do business with the Group uphold the same high standards and it expressly forbids the use of child, forced or involuntary labour of any type. Our responsible sourcing team provides training to all our buyers globally on risks relevant to their categories and on new requirements for suppliers to address these. We have also provided our buyers with access to tools that help them understand and assess key risks associated with the commodities they source'. [Annual Report 2020, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Met: Score of 2 on A.1.2.a: See indicator A.1.2.a</li> <li>• Met: Meets both requirements under score 1: See above.</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	0.5	The individual elements of the assessment are met or not as follows: Score 1 <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: Monitoring implementation of HR policy commitments across global ops and supply chain: The Company indicates in its Annual Report 2020: 'All sites are registered with the Supplier Ethical Data Exchange (SEDEX) and through this platform we complete a detailed assessment aligned with the key issues outlined above. In addition, we continue to pursue independent SEDEX Members Ethical Trade Audit (SMETA) or equivalent audit protocols across our sites. Across our supply chain, our Supplier Code of Conduct is explicit in demanding that those who seek to do business with the Group uphold the same high standards and it expressly forbids the use of child, forced or involuntary labour of any type.[...] We use SEDEX to assist us in monitoring compliance across our supply chain and for global contracts, over 92% of vendors are registered with this platform. [...] For those vendors identified as high risk, we mandate SEDEX membership to support our assessment'. [Annual Report 2020, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> </ul> <ul style="list-style-type: none"> <li>• Not Met: Proportion of supply chain monitored: In addition, the Company reports: 'In 2020, 68% of our high-risk suppliers were registered with SEDEX and 36% of these had independent SMETA audits in place.' However, this indicator is</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>focused only in high-risk suppliers. It is not clear the percentage of the supply chain that is monitored. [Annual Report 2020, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>]</p> <ul style="list-style-type: none"> <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</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: The Company states in its Supplier Code: 'This Code of Conduct sets out the minimum standards we expect, and we encourage all suppliers to go beyond these requirements. [...] These principles form part of the supplier selection process and are subject to continued monitoring.' However, no further details found. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Met: HR affects on-going supplier relationships: The company indicates that 'where suppliers are found to have contravened the requirements set out in this [supplier] code, Kerry Group reserves the right to terminate any associated agreement or business relationship'. [MSA Statement 2021, 2022: <a href="http://kerry.com">kerry.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 Annual report states that 'Through stakeholder analysis, we clearly identify those groups we impact on as well as those groups that can influence and impact on Kerry. We engage these key stakeholders through a variety of channels, many of which are tailored for specific stakeholder groups. These include one-to-one interactions, engagement with representative bodies and relevant multistakeholder platforms to clearly identify potentially impactful issues and groups. Among our key stakeholders are employees, customers, consumers, shareholders, suppliers, communities and government.' However, no further information about how it has identified, and engaged with affected stakeholders in the last two years was found. [Annual Report 2020, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Not Met: Discloses stakeholders that HRs may be affected</li> <li>• Not Met: Provides two examples of engagement with stakeholders: In its Annual Report 2021, the Company presents information about its employees annual survey: 'To ensure we continuously improve and adapt our workplace to enhance our employee experience, we track employee engagement on a regular basis, so we can identify and build on strengths, and address areas for improvement. [...]' However, no other example of engagement with affected or potentially affected stakeholder whose human rights have been or may be affected was found [Annual Report 2021, 2022: <a href="http://kerry.com">kerry.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	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 indicates in its GRI Sustainability Report 2021: 'Across our operations all our sites are registered with SEDEX. We use this platform to support us in the evaluation and management of environmental and social risks, including risks to freedom of association and collective bargaining, across our business and wider supply chain. [...] Through this platform [SEDEX], we assess and share details of our own site performance and we ask our suppliers to do the same. In this way, we can gain better visibility of potential risks relating to forced labour, child labour, health and safety standards and more across our value chain' In addition, in its Human Rights Statement: 'It is during this detailed process that risks linked to human rights are highlighted and considered within the wider risk assessment process. While human rights as a whole have not been identified as a principal risk for the group to date, one of our key salient issues, health and safety, has been included within the Group's Risk section on its Annual Report, in 2019'. It also refers to the potential risk of human rights infringement and states: 'To ensure we address the most critical points, we adopt a risk-based approach to monitoring that ensures that we take an end to end view, focusing on commodities and/or geographies where there is a greater potential for infringement'. [Human Rights Statement, 06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>] &amp; [GRI Sustainability Report 2021, 06/2022: <a href="http://kerry.com">kerry.com</a>]</li> <li>• Met: Identifying risks through relevant business relationships: The Company indicates: 'Within our supply chain, we have mapped key human rights risks using a range of external data and benchmark tools as part of the broader responsible sourcing criteria. We undertake a thorough country and commodity risk assessment and through this risk mapping process, we assess both the risks associated with the sites of production and the agricultural origin of key commodities, where these are different'. [Human Rights Statement, 06/2020: <a href="http://kerrygroup.com">kerrygroup.com</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	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: Describe process for assessment of HR risks and discloses salient HR issues: The Company indicates: 'As part of our continued risk assessment approach, we have initiated an assessment of salient human rights issues across our business. These are issues that stand out because of their significant potential impact through our activities across our operations and supply chain' and 'Our salient issues have been determined by examining key areas of impact and influence across our value chain and with reference to stakeholder and expert groups'. However, no details found in relation to factor(s) taken into account in saliency assessment, such as geographical, social, economic and/or others. [Human Rights Statement, 06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Not Met: How process applies to supply chain</li> <li>• Met: Public disclosure of the results of HR assessment: The Company indicates: 'As part of our continued risk assessment approach, we have initiated an assessment of salient human rights issues across our business. These are issues that stand out because of their significant potential impact through our activities across our operations and supply chain. Through a preliminary assessment we have identified the following salient issues for our business: Health and safety, freedom of association and collective bargaining, discrimination, working hours, forced labour, child labour, fair wages'. [Human Rights Statement, 06/2020: <a href="http://kerrygroup.com">kerrygroup.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 states: 'This builds on existing training programmes incorporating human rights, which are undertaken where we have a direct relationship with suppliers either via contractual relationships (e.g. Dairy) or through dedicated responsible sourcing programmes at farm level (e.g. Palm oil, vanilla). Through these programmes we work with supply</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>partners and aim to address multiple sustainability risks by tackling some of the key underlying issues'. It also indicates: 'Internal assessments and audit findings are reviewed by site management and regional teams and required actions are completed with the support of relevant functions'. However, no details found in relation to systematic risk-based approach to mitigate the different salient issues. Evidence seems to refer to specific supplier approach. [Human Rights Statement, 06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Description of how global system applies to supply chain: See above</li> <li>• Met: Example of actions decided on at least 1 salient HR issues: In the context of vanilla supply chain in Madagascar, where there is a labour intense sector and very low income, the Company is working to improve lives of farmers and families. Along with its supplier in Madagascar, they 'have set up the 'Tsara Kalitao' Project, which translates as 'Good Quality' in Malagasy. At its core it focuses on training farmers to produce better quality vanilla beans and increase their income. However, the broader programme is designed to support the sustainable development of the region. It does this through three elements; Farmer Income, Empowering Women and Education'. [Vanilla Position Statement, 2020: <a href="http://kerrygroup.com">kerrygroup.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: The Company indicates: 'Following the establishment of the human rights working group this year, this team has begun to assess how the current process of monitoring, assessment and communication can be enhanced. In particular, we are seeking to ensure the effectiveness of our actions through supporting a globally integrated approach, where risks and opportunities in different locations can be communicated more widely within the organisation and across our supply chain to promote shared learnings and ongoing improvements'. However, it is not yet clear how the system for tracking the actions taken in response to human rights risks and impacts assessed and for evaluating whether the effectiveness operates. [Human Rights Statement, 06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</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	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: Channel accessible to all workers: The Company indicates in its Code of Conduct: 'The Speak Up service can be used to disclose suspected wrongdoings in good faith where there are reasonable grounds to believe that the disclosed information is true. Wrongdoings should be understood as breaches of the law or Kerry Group's policies. Examples include health and safety risks, harassment and discrimination. The Speak Up service allows you to report a disclosure by phone or online and all reports will be dealt with in a confidential manner.' In addition, in its Speak Up Policy, it indicates: 'employees and Stakeholders can contact our Speak Up service on a confidential and anonymous basis if they find speaking to another Kerry employee or to the Ethics and Compliance Team too difficult or impractical.' [Code of Conduct, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>] &amp; [Speak Up Policy, 2021: <a href="http://secure.ethicspoint.eu">secure.ethicspoint.eu</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Channel is available in all appropriate languages and workers aware: The Company includes information in its Code of Conduct about its Speak Up service: 'This service provides a confidential online and freephone call service, 24 hours a day, 7 days a week. It is staffed by professional specialists and the service operates in over 100 languages'. In addition, the Annual Report indicates that 'The Code of Conduct is available in multiple languages and applied to all aspects of business across the Group. All colleagues are required to familiarise themselves with this code on joining Kerry and we mandate ongoing training thereafter through our Learning Academy, on at least a bi-annual basis. 85% of all eligible colleagues had achieved Code of Conduct certification by year end 2020'. [Code of Conduct, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>] &amp; [Annual Report 2020, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Met: Describe how workers in the supply chain have access to grievance mechanism: The Company requires in its Supplier Code: 'Suppliers shall have the appropriate processes and systems in place to do so, including a means for the confidential reporting of concerns about misconduct or unethical behaviour and an appropriate mechanism to remedy adverse impacts'. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Met: Expect Suppliers to convey expectation to their own suppliers: In addition, its Supplier Code requires: 'Suppliers shall apply these requirements to their own suppliers, contract labour providers, and approved sub-contractors with whom they work to supply goods and services to Kerry Group, ensuring compliance with the letter and spirit of this code'. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> </ul>
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Grievance mechanism for community: According its Speak Up Policy: 'Kerry values employees and Stakeholders who speak up about ethical issues and disclose and potential breaches of Kerry's Code of Conduct, policies, standards or applicable laws. We encourage our employees and Stakeholders to always speak up.' [Speak Up Policy, 2021: <a href="http://secure.ethicspoint.eu">secure.ethicspoint.eu</a>] &amp; [EthicsPoint - report, N/A: <a href="http://secure.ethicspoint.eu">secure.ethicspoint.eu</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes accessibility and local languages and stakeholder awareness: Although the Speak Up service is available in over 100 languages, 24 hours a day and 7 days a week, and is an online service available from anywhere, according its Code of Conduct, it is not clear how external stakeholders are aware of this service. The Company has provided additional comment/source to CHRB regarding this indicator. However, evidence was not material. [Code of Conduct, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>] &amp; [EthicsPoint - report, N/A: <a href="http://secure.ethicspoint.eu">secure.ethicspoint.eu</a>]</li> <li>• Met: Communities access mechanism direct or through suppliers: The Supplier Code requires: 'Suppliers shall have the appropriate processes and systems in place to do so, including a means for the confidential reporting of concerns about misconduct or unethical behaviour and an appropriate mechanism to remedy adverse impacts. Where issues are identified through internal reporting, whistleblowers will be protected from any negative repercussions. Similarly, suppliers shall not tolerate threats, intimidation, physical or legal attacks against human rights defenders' (external stakeholders). [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Met: Expect supplier to convey expectation to their own suppliers: It also indicates in its Supplier Code: 'Suppliers shall apply these requirements to their own suppliers, contract labour providers, and approved sub-contractors with whom they work to supply goods and services to Kerry Group, ensuring compliance with the letter and spirit of this code.' [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</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	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: According its Speak Up Policy: 'These are the steps when a disclosure is made via the Speak Up service: (1) Navex will send an acknowledgment of receipt of the disclosure to the</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
	equitable, publicly available and explained		<p>employee or Stakeholder (“Reporter”) within seven (7) days from the date of receipt of the disclosure. (2) Navex will send the report on the disclosure to the Ethics and Compliance Team. (3) The Ethics and Compliance Team will send a confirmation of the admissibility or inadmissibility of the disclosure to the Reporter within seven (7) days from the date of acknowledgment of receipt of the disclosure by Navex. (4) If the disclosure is admissible, the Ethics and Compliance Team will give feedback on the disclosure to the Reporter within two (2) months from the acknowledgment of receipt.[...]. [Speak Up Policy, 2021: <a href="https://secure.ethicspoint.eu">secure.ethicspoint.eu</a>]</p> <ul style="list-style-type: none"> <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: Also in its Speak Up Policy: 'The Ethics and Compliance Team (or any person referred to by the Ethics and Compliance Team) may then:(1) conduct a thorough investigation and, if necessary, instruct an external law firm or consultant to conduct the investigation;(2) request management to make decisions and take remedial action;(3) initiate disciplinary and/or legal proceedings, or; (4) close the case without further action. [...] If you do not receive any feedback from the Ethics and Compliance Team within the times set out in this policy, then you may be able to send your disclosure to the competent authorities or regulators of your country'. [Speak Up Policy, 2021: <a href="https://secure.ethicspoint.eu">secure.ethicspoint.eu</a>]</li> <li>• Not Met: Escalation to senior/independent level: The Company indicates in its Human Rights Statement: 'Where colleagues wish to appeal response received, employees can raise their concerns to other levels within a defined process. Kerry is committed to ensuring all such issues are handled fairly and properly'. In addition, in its Speak Up Policy, it states: 'If you do not receive any feedback from the Ethics and Compliance Team within the times set out in this policy, then you may be able to send your disclosure to the competent authorities or regulators of your country.' However, no description was found of how complaints or concerns for workers and all external individuals and communities may be escalated to more senior levels or independent third party adjudicators or mediators to challenge the process or outcome. [Human Rights Statement, 06/2020: <a href="https://kerrygroup.com">kerrygroup.com</a>] &amp; [Speak Up Policy, 2021: <a href="https://secure.ethicspoint.eu">secure.ethicspoint.eu</a>]</li> </ul>
C.5	Prohibition of retaliation for raising complaints or concerns	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: Public statement prohibiting retaliation: The Company states in its Speak Up Policy: 'We know that raising a concern can take courage, and sometimes you may be reluctant because you fear a reaction from your colleagues. We want our employees and Stakeholders to feel supported and not have any fear of retaliation or reprisals. We are committed to ensuring that any employee or Stakeholder who raises a concern is protected from any form of retaliation or reprisals. We have a strict policy prohibiting retaliation or reprisals against any employee or Stakeholder who reports a concern or assists in an investigation in good faith'. [Speak Up Policy, 2021: <a href="https://secure.ethicspoint.eu">secure.ethicspoint.eu</a>]</li> <li>• Met: Practical measures to prevent retaliation: In order to prevent retaliation, the Company has set up a third-party hotline with which the complainant can remain anonymous: 'Our Speak Up service is operated by an external and independent company called Navex Global Inc (“Navex”) (<a href="https://navexglobal.com">navexglobal.com</a>). Navex provides a confidential online (Speak Up Website) and freephone call service (Speak Up Call Centre), 24 hours a day, 7 days per week.' [Speak Up Policy, 2021: <a href="https://secure.ethicspoint.eu">secure.ethicspoint.eu</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Company indicate it will not retaliate against workers/stakeholders: As indicated above, the Company states in its Speak Up Policy: 'We have a strict policy prohibiting retaliation or reprisals against any employee or Stakeholder who reports a concern or assists in an investigation in good faith.' In addition, it states that 'depending on local laws and regulations, a criminal action and/or disciplinary sanction according to Kerry's disciplinary procedure may apply to any person who threatens or retaliates against a reporter or against persons who assist the Reporter in any way'. [Speak Up Policy, 2021: <a href="https://secure.ethicspoint.eu">secure.ethicspoint.eu</a>] &amp; [Human Rights Statement, 06/2020: <a href="https://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Not Met: Expects suppliers to prohibit retaliation against workers/stakeholders: The Company requires in its Supplier Code: 'Where issues are identified through internal reporting, whistle-blowers will be protected from any negative repercussions'. It is not clear, however, if these expectations of non-retaliation also cover external stakeholders reporting concerns. [Supplier Code of Conduct, 26/06/2020: <a href="https://kerrygroup.com">kerrygroup.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
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: The Company indicates in its Human Rights Statement: 'We will not obstruct access to remedy and are open to collaborate on initiatives that provide such access.' However, no further information found including the process by which it would cooperated with state-based non-judicial grievance mechanisms.. [Human Rights Statement, 06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</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	0.5	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 reports: 'In the period there were approximately 0.3 cases reported per 100 employees (which includes a small number of reports from external parties) with 84% of concerns reported relating to internal HR matters.' However, no further information with respect the total number of grievances related to human rights that were filed and either addressed or resolved. [Annual Report 2020, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Not Met: How lessons from mechanism improve management system</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Met: Evaluation of the channel/mechanism and changes made as result: The Company indicates: 'All whistleblowing incidents are reviewed by the Head of Internal Audit and formally investigated by the relevant functional heads depending on the nature of the concern raised. In 2020, the Audit Committee reviewed the whistleblowing incidents and outcomes and provided updates to the Board which enabled the Board to assess the adequacy of the whistleblowing arrangements and to review the reports arising from its operation. The Board is satisfied that the Group's whistleblowing arrangements are operating effectively'. [Annual Report 2020, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>]</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)	0.5	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 indicates in its Supplier Code: 'Suppliers should aim to provide compensation for a regular work week that is sufficient to meet workers' basic living needs and provide some discretionary income'. However, no timebound for suppliers to pay this basic living wage was found ('should aim' is not considered a requirement). [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Met: Improving living wage practices of suppliers: The Company started a programme in 2014 in Madagascar, to improve the lives of the vanilla bean farmers, which is still going. 'Through training and the payment of a premium for their produce, we encourage farmers to improve their agriculture practices and in turn their income.' [Vanilla Position Statement, 2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</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>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<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: The Company indicates: 'We map our priority supply chains and engage with our suppliers and other key stakeholders, [...]' However, no further information about its suppliers name or location was found. [Annual Report 2020, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>]</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)	0.5	<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: Child Labour rules in codes or contracts: It is stated that no child labour may be used in operations connected to the Company, however no evidence found of requirement age verification of job applicants and workers and remediation programmes. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Met: How working with suppliers on child labour: The Company reports in its Tsara Kalitao Programme Update document: 'In an effort to promote a more sustainable supply of vanilla beans, Kerry established the Tsara Kalitao project [...] Starting out in just 3 villages today we have expanded our work to 11 villages with an impact on almost 4,000 people. Working with our local supply partner Authentic Products and with the support of other 3rd party experts, the program has been developed with three pillars for improvement: Farmer Livelihood; Empowering Women; Education. [...] Kerry is working to unlock future opportunities for the regions children. [...] One obvious barrier to education is cost. Financial pressure can make it difficult for farmers to meet the expense of their children's school fees. This is a relatively simple problem to overcome and Kerry pays the school fees for all children of farmers who have met the programme criteria. [...] Our objective was to increase the number of children who passed the final exam at 12 years of age, enabling them to continue their education. In this way we hoped to help move more children away from working on farms, keeping them in school and providing them with greater opportunities.' [Tsara Kalitao Q4 2018, 2020: <a href="http://kerry.com">kerry.com</a>]</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)	0.5	<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: Debt and fees rules in codes or contracts: The Company's Supplier Code requires: 'Suppliers must ensure no fees or related costs are charged to applicants and workers for recruitment and that no monetary deposits, financial or collateral guarantees or personal possessions are demanded as a condition of employment'. The document also indicates that 'suppliers shall apply these requirements to their own suppliers, contract labour providers, and approved subcontractors with whom they work to supply goods and services to Kerry Group'. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</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>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.5.f	Prohibition of forced labour: Restrictions on workers (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: Free movement rules in codes or contracts: The Company indicates in its Supplier Code: 'Suppliers shall not restrict worker's freedom of movement, require workers to remain at the workplace at the conclusion of their working hours or confine them in any worker accommodation'. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</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 indicates in its Supplier Code: 'Suppliers shall respect the rights of employees to organise and join, or refrain from joining, worker organisations and to bargain collectively. Suppliers will allow workplace access for such organisations to facilitate their representative functions. In the absence of legal protections for the right to collective bargaining or freedom of association, suppliers will seek to engage workers through alternative lawful mechanisms that allow worker representation on workplace issues.' However, no provision prohibiting intimidation, harassment, retaliation and violence against trade union members and trade union representatives was found. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</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>
D.1.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (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: Sets out clear Health and Safety requirements: The Company indicates in its Supplier Code: 'Suppliers shall ensure all employees work within safe and humane conditions, including providing adequate training and effective protective equipment to safely carry out their duties. Suppliers will also provide access to clean toilet facilities, potable water and sanitary facilities for food storage. Facilities must be constructed and maintained in accordance with applicable laws and regulations. Accommodation, where provided, shall be clean, safe and meet the basic needs of workers while respecting their dignity. Suppliers will also ensure that there are appropriate exits, procedures and equipment in place to deal with emergency situations.' [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Not Met: Injury Rate or Lost days or Near miss disclosures for last reporting period</li> <li>• Not Met: Fatalities rate for lasting reporting period</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: The Supplier requirements manual states that 'suppliers shall respect the rights to land tenure of local communities and indigenous peoples impacted by its operations, including its raw material sourcing, and will adhere to the principle of Free, Prior and Informed Consent'. However, no evidence found of requiring to have a process to identify legitimate tenure right holders, particularly vulnerable ones. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</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>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.9.b	Water and sanitation (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: Rules on water stewardship in codes or contracts: The Company indicates in its Supplier Code: 'Kerry recognises the right to water and suppliers must implement practices to ensure good water stewardship, including optimising the use of water onsite, employing adequate wastewater or effluent controls to protect the surrounding environment and ensuring withdrawals do not adversely impact on the needs of local communities and other water users'. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</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)	0.5	<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: Women's rights in codes or contracts: The Company indicates in its Supplier Code: 'Suppliers shall respect the rights of women and seek to create an environment in which they can access opportunities to participate in the workplace on an equal basis'. However, no further requirements found, including providing equal pay for equal work, introduce measures to ensure equal opportunities and to eliminate health and safety concerns that are particularly prevalent among women workers. [Supplier Code of Conduct, 26/06/2020: <a href="http://kerrygroup.com">kerrygroup.com</a>]</li> <li>• Met: How working with suppliers on women's rights: The Company reports: 'Since 2014, Kerry has been partnering to build a more sustainable vanilla supply chain in Madagascar. Through the 'Tsara Kalitao' Project, we are focused on improving production practices and farm incomes, empowering women and providing better access to education.' [Annual Report 2020, 2021: <a href="http://kerrygroup.com">kerrygroup.com</a>]</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 21.86 out of 80 points scored in themes A-D has been applied to produce a score of 5.46 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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