

Company Name Kirin Holdings
Industry Agricultural Products (Supply Chain only)
Overall Score 22.7 out of 100

Theme Score	Out of	For Theme
3.8	10	A. Governance and Policies
9.3	25	B. Embedding Respect and Human Rights Due Diligence
3.5	20	C. Remedies and Grievance Mechanisms
1.7	25	D. Performance: Company Human Rights Practices
4.5	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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: International Bill of Human Rights: The Company states in its human rights policy that is committed to respecting human rights as set out in the International Bill of Human Rights and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work. [Human Rights Policy web, N/A: kirinholdings.com] Score 2 <ul style="list-style-type: none"> Met: Commitment to the UNGPs: The Company indicates that 'We support and are working to implement the United Nations Guiding Principles on Business and Human Rights'. [Human Rights Policy web, N/A: kirinholdings.com]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Company has a commitment to the ILO Core: The Company indicates in its human rights policy that 'We are committed to respecting human rights as set out in the (...) the International Labour Organization's Declaration on Fundamental Principles and Rights at Work'. [Human Rights Policy web, N/A: kirinholdings.com] Met: Company has a explicit commitment to All four ILO Core: It states in the policy that 'We prohibit any form of discrimination (...). We also commit ourselves to respecting freedom of association and the right to collective bargaining. We oppose any form of slavery or forced labor, including human trafficking, and child labor'. [Human Rights Policy web, N/A: kirinholdings.com] Score 2 <ul style="list-style-type: none"> Met: Company expect suppliers to commit to ILO Core: See below, the supplier code includes requirements to all the ILO core areas

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Company explicitly list All four ILO for suppliers: In its Supplier Responsible Sourcing Code, the Company expects its suppliers to commit to respecting the rights not to be subjected to forced labour, child labour, discrimination as well as respecting freedom of association and the right to collective bargaining. Moreover, the Company indicates that ‘the supplier should respect freedom of association and the right to collective bargaining in accordance with domestic labor laws or regulations. (...) Where local legislation does not allow association or collective bargaining, the Supplier should facilitate councils and other bodies that enable equivalent activities’. [Sustainable Supplier Code, 04/2021: kirinholdings.com]
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"> • Met: Commitment to respect H&S of workers: The Company indicates that we ‘are committed to responsible labor practices including the provision of a safe and healthy environment in the workplace’. [Human Rights Policy web, N/A: kirinholdings.com] • Not Met: Respect ILO labour standards on working hours or Commits to 48 hours regular work week: The 'Ensuring Occupational Safety Policy' states that ‘team leaders effectively manage the work days and hours of the members of their teams while remaining considerate of members’ physical and mental health’. Moreover, according to its human rights policy, ‘We (...) are committed to responsible labor practices including (...) ensuring adequate working hours’. However, no evidence found of further detail on what this entails, or a commitment to respecting ILO labour standards on working hours. [Ensuring Occupational Safety Policy and System, N/A: kirinholdings.com] & [Human Rights Policy web, N/A: kirinholdings.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expect suppliers to commit to H&S of their workers: Regarding occupational safety and health and its provisions of safe working environment, the Company expects its Suppliers to ‘assess risks to workplace safety and ensure safety through appropriate design, technology, and management measures’. [Sustainable Supplier Code, 04/2021: kirinholdings.com] • Not Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week: The Company indicates that ‘in the absence of applicable labor laws, the Supplier shall not demand that employees work more than 60 hours per week (...). Even if overtime work is based on laws and regulations, it should always be done with the consent of the person in question, and the Supplier shall pay them extra wages’. Moreover, ‘The Supplier shall also pay overtime’. However, no details found regarding requirements for suppliers to commit to a maximum of 48 hours for standard weekly hours or to respect international standards on working hours. [Sustainable Supplier Code, 04/2021: kirinholdings.com]
A.1.3.a.AG	Commitment to respect human rights particularly relevant to the industry – land, natural resources and indigenous peoples’ rights (AG)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Respect land ownership and natural resources as set out in VGGT • Not Met: Respect land ownership and natural resources as set out in The IFC Performance Standards • Not Met: Respecting indigenous peoples’ rights or ILO Convention No.169 or UN Declaration: The human rights policy indicates that ‘We acknowledge and seek to uphold our responsibility to the communities, including indigenous groups, affected by our operations’. However, no commitment to respecting indigenous peoples’ rights found. [Human Rights Policy web, N/A: kirinholdings.com] • Not Met: Expecting suppliers to make these commitments <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Respecting the right to water • Not Met: Company’s policy commits to obtain FPIC: The Supplier code states that ‘the Supplier shall strive to fulfil responsibilities to local communities, including indigenous peoples affected by the company’s operations. In particular, the Supplier shall build consensus with local communities on the use of land and water sources’. However, it is not clear that the Company expects its suppliers to commit to respecting ownership/use of land as set out in VGGT or in the IFC or to respecting indigenous peoples’ rights. [Sustainable Supplier Code, 04/2021: kirinholdings.com] • Not Met: Expecting suppliers to make these commitments <p>: It indicates that ‘the Supplier shall build consensus with local communities on the use of land and water sources’. However, it is not clear supplier is expected to obtain FPIC and to commit to respecting the right to water. [Sustainable Supplier Code, 04/2021: kirinholdings.com]</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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Women's rights • Not Met: Children's rights • Not Met: Migrant worker's rights • Met: Expects suppliers to respect at least one of these rights: It indicates that the Supplier Code 'respects international standards such as (...) the Women's Empowerment Principles'. [Sustainable Supplier Code, 04/2021: kirinholdings.com] Score 2 <ul style="list-style-type: none"> • Not Met: CEDAW/Women's Empowerment Principles • Not Met: Child Rights Convention/Business Principles • Not Met: Convention on migrant workers • Met: Expecting suppliers to respect these rights: It indicates that the Supplier Code 'respects international standards such as (...) the Women's Empowerment Principles'. [Sustainable Supplier Code, 04/2021: kirinholdings.com]
A.1.4	Commitment to remedy	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: The Company commits to remedy: It indicates that 'We will act upon the findings of this due diligence and endeavor to deliver appropriate and effective remedy where we identify that we have caused or contributed to adverse human rights impacts. We also recognize that we may play a role in remediation where adverse impacts are directly linked to our products and services by business relationships. Where it is necessary to prioritize our actions, we will prioritize to address our most severe adverse human rights impacts based on their scale, scope and irremediability'. However, 'endeavor' is not considered a formal statement of commitment according to CHRB wording criteria [Human Rights Policy web, N/A: kirinholdings.com] • Not Met: Company expect suppliers to make this commitment: It indicates that 'the Supplier shall provide the right to remedy for employees through as accessible, reliable and fair process for handling complaints'. However, it is not clear suppliers are expected to commit to remedy the adverse impacts on individuals and communities as well as their workers. [Sustainable Supplier Code, 04/2021: kirinholdings.com] Score 2 <ul style="list-style-type: none"> • Not Met: Collaborating with other remedy initiatives • Not Met: Work with suppliers to remedy impact
A.1.5	Commitment to respect the rights of human rights defenders	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Zero tolerance attacks on HRs Defenders (HRDs) • Not Met: Company expect suppliers to make this commitment Score 2 <ul style="list-style-type: none"> • Not Met: Work with HRD to create safe and enabling environment

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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Board level responsibility for HRs: The Company indicates that it 'has established the Group CSV Committee, which is responsible for CSV activities including addressing issues related to sustainability throughout the Group, and discusses and report on major themes such as the environment and human rights, leading to regular exchanges of opinion at meetings of the Board of Directors'. The website section Group CSV Committee affirms that 'The Group CSV Committee, chaired by the President & CEO of Kirin Holdings'. The CEO is also a member of the board (Member of the Nomination and Remuneration Advisory Committee), according to the website section 'Management'. [2020 Corporate Governance Report, 27/12/2021: kirinholdings.com] & [Group CSV Committee (web), N/A: kirinholdings.com] • Not Met: Describe HR expertise of Board member: The Company discloses the Skill Matrix of its Board Members. It includes CSV / ESG skills. The Company clarifies on its feedback to CHRB that Human Rights are included in the Social aspect of its ESG settings. However, this indicator looks for specific description of what expertise do people have. [Skill Matrix (web), N/A: kirinholdings.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> Not Met: Speeches/letters by Board members or CEO: The Company's Human Rights Policy is signed off and prefaced by the President & CEO. The Letter from CEO is the cover of the Policy. In it he states that the Company will promote respect human rights based on the Guiding Principles, which reflect the Global standards. 'We have been working to deepen each department's understanding of a wide range of human rights issues, as such understanding is necessary for global companies. We have also undertaken interdepartmental projects and received advice from outside experts. These efforts formed the foundation of which we created the Kirin Human Rights policy'. However, no evidence found within the three-year timeframe that the methodology requires (source dated 2018). [Human Rights Policy web, N/A: kirinholdings.com]
A.2.2	Board responsibility	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Board/Committee review HRs strategy: The Company indicates: 'We have established a group-wide meeting under the Group CSV committee to strengthen our the initiatives we have studied and implemented to date in order to promote responses to individual sustainability issues ([...], Group Human Rights Meeting chaired by the director, Senior Executive Officer in charge of human resources and general affairs strategy, Group Health and Safety Meeting chaired by the director, Senior Executive Officer in charge of human resources and general affairs strategy)'. The Committee holds its Group Human Rights Meeting twice a year. Its main proceedings are: 'monitoring the progress od the roadmap on human rights and discussing policies, strategies and plans'. [Group CSV Committee (web), N/A: kirinholdings.com] Met: Examples/trends re HR discussion in the last reporting period: The report on meeting for fiscal 2021 indicates: 'Progress report since the FY2020 Group CSV Committee: Addressing human rights in the supply chain (...)'. Key opinions include: 'Human rights are of high interest to stakeholders, and we need to strengthen our efforts in this area. Japanese companies tend to not disclose actions to human rights issue because addressing the issue is a matter of course, but the effort to address human rights issue in the workplace or value chain should be disclosed outside the company'. [Group CSV Committee (web), N/A: kirinholdings.com] <p>Score 2</p> <ul style="list-style-type: none"> Met: Meets both requirements under score 1: See above. Not Met: How affected stakeholders/HR experts informed discussions: On its webpage section Stakeholder Engagement, the Company indicates that it has held a dialogue on human rights with BSR. BSR is an external human rights expert. However, it is not clear how the experience of these experts has informed discussions at Board level. [Stakeholder Engagement (web), N/A: kirinholdings.com]
A.2.3	Incentives and performance management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Not Met: Incentives for at least one board member: The Company indicates that the Board of Directors and Executive Officers' remuneration shall comprise three elements: Basic Remuneration, Yearly Bonus and Trust-type Stock Compensation and provides details on each. However, no evidence found of the Company indicating that at least one Board member has an incentive or performance management scheme linked to an aspect of the Company's human rights policy commitment. [Corporate Governance Policy, 27/03/2020: kirinholdings.co.jp] Not Met: At least one key HR risk, beyond employee H&S <p>Score 2</p> <ul style="list-style-type: none"> Not Met: Performance criteria made public Not Met: Review of other board performance criteria
A.2.4	Business model strategy and risks	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Board process to review bussiness model and strategy: In its webpage section Group CSV Committee, the Company indicates that it has a 'The Group CSV Committee, chaired by the President & CEO of Kirin Holdings [Board member], meets when formulating Group CSV policies and strategies as well as action plans, and when monitoring the implementation of CSV action plans, in order to promote that each Kirin Holdings division and Group company proactively and independently CSV initiatives (to be held three times a year). The details of the discussions at the Group CSV Committee are, as needed, reported to and discussed by the Group Executive Committee and the Board and reflected in the Group's overall strategies. The committee chair provides instructions for improvements for CSV initiatives. These instructions are provided to departments

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>at Kirin Holdings and Group companies and increased the effectiveness of CSV policies and strategies determined by the committee. (...) We have established a group-wide meeting under the Group CSV committee to strengthen our the initiatives we have studied and implemented to date in order to promote responses to individual sustainability issues ([...] Group Human Rights Meeting chaired by the director, Senior Executive Officer in charge of human resources and general affairs strategy [...]). [Group CSV Committee (web), N/A: kirinholdings.com]</p> <ul style="list-style-type: none"> • Not Met: Describe frequency and triggers for reviewing: As it is mentioned above, in its webpage section Group CSV Committee, the Group CSV Committee meets 'three times a year'. It 'meets when formulating Group CSV policies and strategies as well as action plans, and when monitoring the implementation of CSV action plans'. However, no further explanation of the triggers for reviewing its business model or strategy and potential impacts on human rights found. Although Human rights risks is listed in the webpage section Business Risk Factors, no further evidence found in this section either. [Group CSV Committee (web), N/A: kirinholdings.com] & [Business Risk Factors (web), N/A] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions decided

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	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a: See A.1.2 • Met: Senior responsibility for HR implementation and decision making: The Human Rights Policy states: 'The Senior Executive Officer for Human Resources Strategy at Kirin Holdings Company, Limited is responsible for the implementation and management of this Policy'. [Human Rights Policy web, N/A: kirinholdings.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How it assigns Day-to-day responsibility • Not Met: Day-to-day resources and expertise allocation in own ops: The Company indicates: 'We appoint and train a staff member in charge of human rights promotion in each Group company and hold study groups and training sessions for persons responsible for harassment consultation to raise awareness of human rights in workplaces throughout the Group'. However, no further details found on how resources and expertise is allocated, for example, the amount of people that promote human rights or how they are specialised in their tasks. [Embedding the Kirin Group Human Rights Policy in practice (web), N/A: kirinholdings.com] • Not Met: Resources and expertise allocation in the supply chain
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"> • Not Met: Senior manager incentives for human rights • Not Met: At least one key HR risk, beyond employee H&S <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria made public • Not Met: Review of other senior management performance
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"> • Met: HR risks is integrated as part of enterprise risk system: In its website section Risk Management, the Company discloses its risk factors (included together with the general risk factors included in the system). The main human rights related risk is: 'Risk of human rights issues associated with the Kirin Group, its partners, or its procurement operations' and indicates that these can have 'substantial impact on business activities in the country or globally'. [Business Risk Factors (web), N/A] • Met: Provides an example: Following the recognition of human rights risks issues associated with the Group, its partners and procurement operations, the Company reports their 'main countermeasures': 'In 2022, the Group established the Group Human Rights Committee as a meeting body under the Group CSV Committee, which oversees the Group's overall sustainability, to strengthen its efforts to promote respect for human rights. The Kirin Group prohibits all forms of discrimination [...], in addition to prohibiting slave labor, forced labor, and child labor, including human trafficking. We will continue to identify, prevent, and mitigate negative impacts on human rights related to the Kirin Group's business,

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>along with the implementation of human rights due diligence. The Kirin Group expects all of its business partners to support the Kirin Group Human Rights Policy and is committed to ensuring that its suppliers comply with this policy. [Risk Management (web), N/A: kirinholdings.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Audit Ctte or independent risk assessment [Business Risk Factors (web), N/A]
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external 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"> • Met: Score of 1 on A.1.2.a: See A.1.2. • Not Met: Communicates its policy to all workers in own operations: The Company indicates: 'To promote respect for human rights, Kirin Group trains employees on human rights every year. We also provide executive training sessions on human rights to presidents and general managers of Group companies every year. We appoint and train a staff member in charge of human rights promotion in each Group company and hold study groups and training sessions for persons responsible for harassment consultation to raise awareness of human rights in workplaces throughout the Group. To review the effectiveness of such measures, we conduct a survey on human rights awareness among Group company employees every year. We use the survey results to assess changes in awareness among employees and issues to be resolved in each Group company and plan our future activities accordingly. (...) We provided human rights awareness training for domestic business companies with lectures and workshops. In addition to promoting understanding of the background and content of the Kirin Group Human Rights Policy, the training also covered the theme of "diversity and unconscious bias," and "anti-power harassment legislation'. However, it is not clear if it is communicated to all workers including in local languages. Alternatively, the Company would meet the requirement if all workers are trained (local languages are assumed in training). It is not clear if all workers are trained. [Embedding the Kirin Group Human Rights Policy in practice (web), N/A: kirinholdings.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communication of policy commitments to stakeholder • Not Met: How policy commitments are made accessible to audience
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Meets ILO requirement for suppliers on A.1.2.a: See A.1.2. • Not Met: Steps to communicate policy commitments to supply chain: Evidence found for Japan integrated business segment. Not clear the steps taken to communicate it Company wide. [Policy on CSR Procurement, N/A: kirinholdings.co.jp] • Not Met: Requires suppliers to communicate policy requirements: The Company's Sustainable Supplier Code indicates: 'The supplier has a responsibility to ensure that its employees, as well as its business partners, comply with this Code'. The Code contains the Company's Human Rights requirements. However, no further details found, including how the Company communicates the code to its direct suppliers. [Sustainable Supplier Code, 04/2021: kirinholdings.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: How HR commitments made binding/contractual: Regarding the Sustainable Supplier Code, the Company indicates: 'All suppliers are asked to submit a letter of acceptance to agree to and cooperate with this Code'. The Code contains the Company's Human Rights requirements. [Policy on CSR Procurement, N/A: kirinholdings.co.jp] • Not Met: Company requires suppliers to cascade down to their suppliers
B.1.5	Training on Human Rights	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Scores at least 1 on A.1.2.a: See indicator A.1.2 • Met: How workers are trained on HR policy commitments: The Company indicates on its website that 'We provided human rights awareness training for domestic business companies with lectures and workshops. In addition to promoting understanding of the background and content of the Kirin Group Human Rights Policy, the training also covered the theme of "diversity and unconscious bias," and "anti-power harassment legislation."'. It also states that 'Kirin Group trains employees on human rights every year. We also provide executive training sessions on human rights to presidents and general managers of Group companies every year. We appoint and train a staff member in charge of human rights promotion in each Group company and hold study groups and training sessions for persons responsible for harassment consultation to raise awareness of human

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>rights in workplaces throughout the Group'. [Embedding the Kirin Group Human Rights Policy in practice (web), N/A: kirinholdings.com]</p> <ul style="list-style-type: none"> • Not Met: Trains relevant managers including procurement: The Company indicates that 'In 2019, we held a lecture event, with an outside specialist, on the theme of "Taking ownership of the SDGs – Aiming for a sustainable society that leaves no one behind"'. However, it is not clear how relevant managers and workers, including those working on procurement, receive specific human rights training relevant to their role. [Embedding the Kirin Group Human Rights Policy in practice (web), N/A: kirinholdings.com] & [Policy on CSR Procurement, N/A: kirinholdings.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a: See indicator A.1.2 • Not Met: Meets both requirements under score 1 • Not Met: Trains suppliers to meet company's HR commitment: It also states that 'we hold regular supplier briefings to deepen suppliers' understanding of our consideration for human rights'. However, no further description of these briefings found, explaining training conducted. [Embedding the Kirin Group Human Rights Policy in practice (web), N/A: kirinholdings.com] • Not Met: Disclose % trained
B.1.6	Monitoring and corrective actions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Scores at least 1 on A.1.2.a: See indicator A.1.2 • Met: Monitoring implementation of HR policy commitments across global ops and supply chain: The Company states that 'we appoint and train a staff member in charge of human rights promotion in each Group company and hold study groups and training sessions for persons responsible for harassment consultation to raise awareness of human rights in workplaces throughout the Group. To review the effectiveness of such measures, we conduct a survey on human rights awareness among Group company employees every year'. Regarding its supply chain, the webpage section Activities to Promote Sustainable Procurement indicates: 'The Kirin Group aims to achieve "sustainable procurement" by having suppliers conduct activities based on the Kirin Group Sustainable Supplier Code. Each of our operating companies conducts a supplier self-assessment questionnaire survey to check the status of their implementation of the Kirin Group Sustainable Supplier Code'. [Embedding the Kirin Group Human Rights Policy in practice (web), N/A: kirinholdings.com] & [Activities to Promote Sustainable Procurement (web), N/A: kirinholdings.com] • Not Met: Proportion of supply chain monitored: The Company reports that in 2019, on-site human rights audits were conducted on 40 suppliers. However, it is not clear how many of the total suppliers were covered. [Human rights impact assessment in Myanmar 2019 Update, 06/02/2020: kirinholdings.co.jp] • Not Met: Describe how workers are involved in monitoring <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a: See indicator A.1.2 • Not Met: Describes corrective action process: The Company states that it has begun carrying out human rights due diligence. This is a continuous process based on its commitment to ensure respect for human rights and includes steps from identifying human rights issues in its value chain and planning and implementing corrective action to monitoring, disclosing information, and communicating with external stakeholders. However, no further evidence found, including numbers of incidence related to human rights. [Implementing Human Rights Due Diligence(web), N/A: kirinholdings.com] • Not Met: Disclose findings and number of corrective action
B.1.7	Engaging and terminating business relationships	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HR affects selection of suppliers: The Company state ' we worked with human rights experts, NGOs and ESG specialists on the theme of sustainable procurement and reflected their opinion on the Supplier Code.' In addition, 'Kirin Group also places great importance on mutual communication with its suppliers. Before starting transactions with suppliers, we explain the Kirin Group Sustainable Supplier Code to them and ask them to comply with the Code using a checklist and a consent form. After the start of transactions, we periodically check the status of compliance with the Code with suppliers through questionnaires and supplier evaluations. The results of the questionnaire survey and supplier evaluation are fed back to the suppliers, and if their risk management efforts are insufficient, we conduct additional surveys and request corrective actions or provide support for improvement as necessary. In addition, we hold supplier briefings and training sessions to deepen suppliers' understanding of the Kirin Group's procurement

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>activities, the Kirin Group Sustainable Procurement Policy, and the Kirin Group Sustainable Supplier Code.' [Policy on CSR Procurement, N/A: kirinholdings.co.jp]</p> <ul style="list-style-type: none"> • Met: HR affects on-going supplier relationships: Regarding the Sustainable Supplier Code, the Company indicates: 'All suppliers are asked to submit a letter of acceptance to agree to and cooperate with this Code. The consent form clearly states that in the event of a serious violation of the Code or failure to cooperate in continuous improvement, business with the Kirin Group will be terminated'. [Policy on CSR Procurement, N/A: kirinholdings.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe positive incentives offered to respect human rights • Met: Working with suppliers to meet HR requirements: The company state 'we hold supplier briefings and training sessions to deepen suppliers' understanding of the Kirin Group's procurement activities, the Kirin Group Sustainable Procurement Policy, and the Kirin Group Sustainable Supplier Code.' [Policy on CSR Procurement, N/A: kirinholdings.co.jp]
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"> • Not Met: Stakeholder process or systems to identify and engage with workers/communities in the last two years • Not Met: Discloses stakeholders that HRs may be affected • Not Met: Provides two examples of engagement with stakeholders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HR issues • Not Met: Describe how views influenced company's HR approach: Regarding its Human Rights Policy, the Company indicates: 'We have benefited from the views of stakeholders in the drafting of this policy'. However, it is not clear it includes the views of affected stakeholders. No further evidence found. [Human Rights Policy web, N/A: kirinholdings.com]

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	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Identifying risks in own operations: The website section Implementing Human Rights Due Diligence indicates: 'This is a continuous process based on our commitment to ensure respect for human rights [...] and includes steps from identifying human rights issues in Kirin Group's value chain and planning and implementing corrective action to monitoring, disclosing information, and communicating with external stakeholders. (...) Taking guidance from international human rights and labor standards and in consultation with third party experts, we identified (...) salient human rights risks that are particularly significant for the alcoholic and non-alcoholic beverages industry. (...) For these human rights issues identified, we performed human rights risk assessments by country using the databases of international organizations and NGOs for countries we conduct business in and countries where our suppliers operate, and then determined the priority'. It has conducted a HRIA on its Myanmar operations and it has identified human rights risks in that area. [Implementing Human Rights Due Diligence(web), N/A: kirinholdings.com] • Met: Identifying risks through relevant business relationships: See description above. In addition, the website section Activities to promote sustainable procurement states: 'In 2018, (...) our coffee supply chain in Laos, and our soy supply chain in China'. As for the HRIA in Laos, it states: 'based on analytical data regarding the human rights situation in Laos and of the current state of the Laos coffee supply chain obtained from external organizations, the investigations placed priority on confirming certain areas in which it was assumed there would be particular human rights issues. (...) Through interviews with management at the local supplier visited by the assessment team and tours of the local areas, we confirmed that the top executives and management of the supplier shared the ideas of social contribution and were actively putting them into practice'. [Implementing Human Rights Due Diligence(web), N/A: kirinholdings.com] & [Activities to Promote Sustainable Procurement (web), N/A: kirinholdings.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe ongoing global risk identification in consultation with stakeholder/HR experts: Regarding its due diligence process, it indicates: 'This is a continuous process based on our commitment to ensure respect for human rights [...] Taking guidance from international human rights and labor standards and in consultation with third party experts, we identified (...) salient human rights risks that are particularly significant for the alcoholic and non-alcoholic beverages industry. (...) For these human rights issues identified, we performed human rights risk assessments by country using the databases of international organizations and NGOs for countries we conduct business in and countries where our suppliers operate, and then determined the priority'. The webpage section Activities to Promote Sustainable Procurement indicates: 'In addition, in 2021, we utilized the Sedex information platform to reassess our suppliers, taking into account their potential risks and sourcing country risks'. However, it is not clear the system involves consultation with affected stakeholders. [Implementing Human Rights Due Diligence(web), N/A: kirinholdings.com] & [Activities to Promote Sustainable Procurement (web), N/A: kirinholdings.com] • Met: Triggered by new circumstances: It indicates: 'As Kirin Group grows our business globally, we want to ensure that we understand the potential for negative impacts on human rights and let this inform whether and how we enter new businesses or markets. We have included human rights due diligence as part of our broader due diligence process to assess the suitability of potential new investments, using a checklist developed in line with Kirin Group Human Rights Policy. With new business partners, we will ensure they understand the Policy as well as our expectation of their support for the Policy'. [Implementing Human Rights Due Diligence(web), N/A: kirinholdings.com] • Not Met: Describes risks identified
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"> • Met: Describe process for assessment of HR risks and discloses salient HR issues: As described in B.2.1, the Company states that: 'Taking guidance from international human rights and labor standards and in consultation with third party experts, we identified the following salient human rights risks that are particularly significant for the alcoholic and non-alcoholic beverages industry: Working hours, Compensation, Occupational Health and Safety, Discrimination and harassment, Freedom of association and the right to collective bargaining, Forced labor, Child labor, Privacy rights, Discriminatory expressions in information delivery, Product safety & quality, Responsible product sales & marketing activities, Negative impact on communities. For these human rights issues identified, we performed human rights risk assessments by country using the databases of international organizations and NGOs for countries we conduct business in and countries where our suppliers operate, and then determined the priority. (...) Based on the priority, we will conduct a series of human rights impact assessments'. Evidence found its webpage section Activities to Promote Sustainable Procurement shows that the Company has carried out HRIAs for both own operations and supply chain: 'In 2018, we conducted human rights impact assessments for our Myanmar operations, our coffee supply chain in Laos, and our soy supply chain in China, all of which were assessed as relatively high-risk'. [Implementing Human Rights Due Diligence(web), N/A: kirinholdings.com] & [Activities to Promote Sustainable Procurement (web), N/A: kirinholdings.com] • Met: How process applies to supply chain: As indicated above the Company provides some description of its human rights risks assessment process, which also applies for its supply chain. Also: 'In addition, in 2021, we utilized the Sedex information platform to reassess our suppliers, taking into account their potential risks and sourcing country risks. Going forward, we will systematically conduct human rights due diligence based on the results of this assessment'. [Implementing Human Rights Due Diligence(web), N/A: kirinholdings.com] & [Activities to Promote Sustainable Procurement (web), N/A: kirinholdings.com] • Not Met: Public disclosure of the results of HR assessment: Although the Company quotes a number of salient issues, it is not clear if they are used as a starting point (risks relevant to their sector) to later evaluate the actual saliency for itself, or whether all these are confirmed to be salient to the Company. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: How it involved affected stakeholders in the assessment

Indicator Code	Indicator name	Score (out of 2)	Explanation
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"> • Not Met: Action Plans to mitigate risks: It indicates: 'We will identify, prevent and mitigate adverse human rights impacts with which we are involved in line with the United Nations Guiding Principles on Business and Human Rights. We will act upon the findings of this due diligence and endeavor to deliver appropriate and effective remedy where we identify that we have caused or contributed to adverse human rights impacts'. However, no further description found of its global system to prevent, mitigate or remediate its salient human rights issues. [Human Rights Policy web, N/A: kirinholdings.com] • Not Met: Description of how global system applies to supply chain: It indicates: 'We will identify, prevent and mitigate adverse human rights impacts with which we are involved in line with the United Nations Guiding Principles on Business and Human Rights. We will act upon the findings of this due diligence and endeavor to deliver appropriate and effective remedy where we identify that we have caused or contributed to adverse human rights impacts. We also recognize that we may play a role in remediation where adverse impacts are directly linked to our products and services by business relationships. Where it is necessary to prioritize our actions, we will prioritize to address our most severe adverse human rights impacts based on their scale, scope and irremediability'. However, no further description found of its global system to prevent, mitigate or remediate its salient human rights issues applied to its supply chain. [Human Rights Policy web, N/A: kirinholdings.com] • Met: Example of actions decided on at least 1 salient HR issues: The Company discloses the major initiatives proposed in the Myanmar HRIA and how they have been progressing. Initiatives cover areas such as occupational health and safety, labour rights, forced labour, child labour, supply chain and surrounding communities. An example of specific action to be taken to address child labour is: 'to organize workshops and training for subcontractors and business partners to raise awareness of forms and consequences of child labour, as well as to promote best practices in employment and recruitment'. [Human rights impact assessment in Myanmar 2019 Update, 06/02/2020: kirinholdings.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involve stakeholders in decisions about actions
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"> • Not Met: System for tracking or monitor if actions taken are effective: The Company indicates that 'monitor the company's human rights initiatives' is part of its cycle of Human Rights Due Diligence. However, no further description found of its system for tracking or monitoring the actions taken in response to human rights risks and impacts and for evaluating whether the actions have been effective or have missed key issues or not produced the desired results. [Implementing Human Rights Due Diligence(web), N/A: kirinholdings.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Lessons learnt from checking system effectiveness <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Involve stakeholders in evaluation of actions taken
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"> • Not Met: Provides two examples of comms with stakeholders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe challenges to effective comms and how it is working to address them

C. Remedies and Grievance Mechanisms (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Channel accessible to all workers: The Company states that it 'has established an internal hotline for reporting compliance violations, human rights issues (including harassment), and other acts that violate (or may violate) the Compliance Policy and Compliance Guidelines, with the aim of preventing serious problems associated with corporate activities. In Japan, we have an internal hotline manned by Kirin staffers, as well as an external hotline with a third-party consultant. In overseas Group companies, we have a global hotline that allows employees of overseas Group companies to report to Kirin Holdings in the language they use locally, in addition to the hotlines at each company'. [Compliance (web), N/A: kirinholdings.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Channel is available in all appropriate languages and workers aware: As stated above, 'we have a global hotline that allows employees of overseas Group companies to report to Kirin Holdings in the language they use locally, in addition to the hotlines at each company. Both Japanese and global hotlines are posted on each Group company's intranet, etc., and they are made known to employees through annual compliance training sessions and other means'. [Compliance (web), N/A: kirinholdings.com] • Met: Describe how workers in the supply chain have access to grievance mechanism: The Company indicates: 'The Kirin Group expects the Supplier to establish appropriate mechanisms to enable employees to raise concerns and consult with management or external hotline, etc. about Code and to receive a response without retaliation'. [Sustainable Supplier Code, 04/2021: kirinholdings.com] • Not Met: Expect Suppliers to convey expectation to their own suppliers
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism for community: It indicates: 'The Kirin Group has established an internal hotline for reporting compliance violations, human rights issues (including harassment), and other acts that violate (or may violate) the Compliance Policy and Compliance Guidelines, with the aim of preventing serious problems associated with corporate activities. In Japan, we have an internal hotline manned by Kirin staffers, as well as an external hotline with a third-party consultant. In overseas Group companies, we have established a global hotline in which Kirin Holdings receives reports in their local languages along with the hotlines at each company'. However, it is not clear the hotline is accessible to all external individuals and communities who may be adversely impacted by the company, or those acting on their behalf, to raise complaints or concerns. [Compliance (web), N/A: kirinholdings.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes accessibility and local languages and stakeholder awareness • Not Met: Communities access mechanism direct or through suppliers • Not Met: Expect supplier to convey expectation to their own suppliers
C.3	Users are involved in the design and performance of the channel(s)/mechanism(s)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engages users to create or assess system • Not Met: Examples (at least two) of how they do this <p>Score 2</p> <ul style="list-style-type: none"> • Met: Engages with potential or actual users on the improvement of the mechanism: The Company indicates that 'In order to improve the effectiveness of the hotline, we conduct a survey every year on the willingness and the level of awareness of the hotline [...]. Through these efforts, we have established a framework to improve the operation of the hotline by listening to the opinions of employees who utilize the hotline'. [Compliance (web), N/A: kirinholdings.com] • Not Met: Provides user engagement example (at least two) on improvement
C.4	Procedures related to the mechanism(s)/channel(s) are equitable, publicly available and explained	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Response timescales and how complainants will be informed: The Company explains how the Hotlines work: 'A whistleblower reports an incident (anonymity is guaranteed). Prompt notification of receipt shall be made after receipt of the report. After confirming the content of the report, a decision on whether or not to conduct an investigation shall be made generally within 20 days of receipt of such report, and the whistleblower shall then be notified. Fact-finding and investigation shall be conducted. Information on the method and progress of the investigation shall be shared as appropriate in a manner that does not interfere with the progress of the investigation or with the privacy of the subject of the investigation. In case of serious violations as a result of the investigation, disciplinary action shall be considered. [Compliance (web), N/A: kirinholdings.com] • Not Met: Describe support (technical, financial, etc) available for equal access by complainants <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describe types of outcome to complainant through use of mechanism: In addition, it indicates that 'Feedback on survey results to be provided. Feedback of the results of the investigation shall be conducted in a manner that does not interfere with the privacy of the subject of the investigation. Prevention of retaliation, including confirmation that the whistleblower has not been treated disadvantageously because of his or her report'. [Compliance (web), N/A: kirinholdings.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Escalation to senior/independent level
C.5	Prohibition of retaliation for raising complaints or concerns	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Public statement prohibiting retaliation: The Company indicates: 'we have established the " Rules for the Establishment and Operation of the Internal Hotline", including the acceptance of anonymous reports, the protection of information on whistleblowers and those cooperating in investigations, the prohibition of disadvantageous treatment due to reporting, and other rules'. However, it is not clear the prohibition of disadvantageous treatment includes other stakeholders, as well as the Company's workers. [Compliance (web), N/A: kirinholdings.com] • Met: Practical measures to prevent retaliation: The Company indicates: 'we have established the "Rules for the Establishment and Operation of the Internal Hotline", including the acceptance of anonymous reports, the protection of information on whistleblowers and those cooperating in investigations, the prohibition of disadvantageous treatment due to reporting, and other rules'. [Compliance (web), N/A: kirinholdings.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Company indicate it will not retaliate against workers/stakeholders • Not Met: Expects suppliers to prohibit retaliation against workers/stakeholders: The supplier code states that 'The Kirin Group expects Suppliers to establish appropriate mechanisms to enable employees to raise concerns and consult with management or an external hotline, etc. about de Code and to receive response without retaliation'. However, although the Company expects suppliers not to retaliate against workers, it is not clear this expectation also includes other stakeholders (including those that represent them). No evidence was found, that suppliers' external stakeholders can file complaint reports. [Sustainable Supplier Code, 04/2021: kirinholdings.com]
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Complainants not asked to waive rights • Not Met: Company does not require confidentiality provisions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Will work with state based non judicial mechanisms • Not Met: Example of issue resolved (if applicable)
C.7	Remedying adverse impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how remedy has been provided • Not Met: Says how it would provide remedy for victims if no adverse impact identified <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Changes to systems, processes and practices to stop similar impact • Not Met: Describe approach to monitoring implementation of agreed remedy • Not Met: Approach to learning from incident to prevent future impacts
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Number grievances filed, addressed or resolved and outcome achieved: The Company discloses the 'Number of grievances about labor practices or human rights impacts filed, addressed, and resolved through formal grievance mechanisms' in 2020: 92. However, no further information found on outcomes achieved for its own workers and for external individuals and communities that may be adversely impacted by the Company. [ESG Data (web), N/A: kirinholdings.com] • Not Met: How lessons from mechanism improve management system <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Evaluation of the channel/mechanism and changes made as result • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

D. Performance: Company Human Rights Practices (25% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.1.b	Living wage (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Discloses timebound target for suppliers to pay living wage or include in code or contracts: The Sustainable Supplier Code indicates: 'The Supplier shall ensure wages that meet or exceed minimum standards in individual countries. The Supplier shall also pay overtime and other allowances, including legal benefits, and not reduce wages in violation of labor laws and regulations'. However, it is not clear it has a timebound target for requiring its suppliers to pay all workers a living wage or that the company includes requirements to pay workers a living wage in its contractual arrangements with its suppliers or its supplier code of conduct. A living wage should cover basic needs and provide some discretionary for employees and his/her family and or depends. [Sustainable Supplier Code, 04/2021: kirinholdings.com] • Not Met: Improving living wage practices of suppliers <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by payment below living wage • Not Met: Provides analysis of trends demonstrating progress
D.1.2	Aligning purchasing decisions with human rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Avoids business model pressure on HRs (purchasing practices): The Company states that 'we observe social norms and the letter and spirit of laws and regulations, and conduct business in a sensible and socially responsible manner'. However, it does not describe the practices it adopts to avoid price or short notice requirements for its suppliers. [Policy on CSR Procurement, N/A: kirinholdings.co.jp] & [Activities to Promote Sustainable Procurement (web), N/A: kirinholdings.com] • Not Met: Practices adopted to pay suppliers in line with agreed timeframes • Not Met: Review own operations to mitigate negative impact <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Examples of how it assessed, addressed and change purchasing practices
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"> • Not Met: Identifies direct and indirect suppliers back to manufacturing sites (factories or fields) <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses names and locations of significant parts of SP and why • Not Met: Discloses which direct or indirect suppliers is involved in higher-risk activities
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"> • Not Met: Child Labour rules in codes or contracts: The Sustainable Supplier Code indicates: 'Unless domestic laws exceptions, in accordance with ILO Conventions No. 138 and No. 182, the Supplier must not employ children under the minimum age of employment (15 years of age, or 14 of age in some developing countries) and must not make children under 18 years of age work in ways that would impair their physical and mental development'. However, no evidence found of child labour requirements, including a prohibition on using child labour, verifying the age of workers recruited, and remediation programmes, within its contractual arrangements with its suppliers or supplier code of conduct. [Sustainable Supplier Code, 04/2021: kirinholdings.com] • Not Met: How working with suppliers on child labour: The Company discloses some of initiatives to tackle child labour in Myanmar. It includes: 'to organize workshops and training for subcontractors and business partners to raise awareness of forms and consequences of child labour, as well as to promote best practices in employment and recruitment'. However, it is not clear that this initiative has already taken place as the information on its progress does not reflect it. [Human rights impact assessment in Myanmar 2019 Update, 06/02/2020: kirinholdings.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by child labour in supply chain • Not Met: Analysis of trends in progress made

Indicator Code	Indicator name	Score (out of 2)	Explanation
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"> • Met: Debt and fees rules in codes or contracts: The Sustainable Supplier Code indicates: 'Suppliers must employ all workers by agreement made of their free will and under documented conditions of employment. (...) The Supplier must not (...) require them to pay fees related to their employment'. The scope of the Supplier Code of Conduct also includes 'upstream suppliers in the supply chain and their affiliates (business partners). The Supplier has a responsibility to ensure that its employees, as well as its business partners, comply with this Code'. The Company has clarified in its response to CHRB that 'intermediaries' are included in the term 'business partners of suppliers'. [Sustainable Supplier Code, 04/2021: kirinholdings.com] • Not Met: How working with suppliers on debt & fees: The Company discloses some of the actions taken to tackle forced labour in Myanmar. It includes: 'to organize workshops and training for subcontractors and business partners to raise awareness on forms and consequences of forced labour, as well as promote best practices in employment and recruitment'. However, although the Company indicates it has some initiatives to address forced labour, no evidence found of how it works with suppliers to eliminate recruitment fees and related costs, including by ensuring full reimbursement to workers where relevant. Moreover, it is not clear that this initiative has already taken place as the information on its progress does not reflect it. [Human rights impact assessment in Myanmar 2019 Update, 06/02/2020: kirinholdings.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by payment of recruitment fees • Not Met: Analysis of trends in progress made
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"> • Not Met: Suppliers to pay workers in full and on time in codes or contracts: The Sustainable Supplier Code indicates: 'The Supplier must not engage in withholding or non-payment of wages or make workers engage in forced or compulsory labor, bonded labor, or prison labor. (...) The Supplier shall also pay overtime and other allowances, including legal benefits, and not reduce wages in violation of labor laws and regulations'. However, no evidence found that the Company requires suppliers to pay workers in full and on time, in its contractual arrangements with suppliers or supplier code of conduct. [Sustainable Supplier Code, 04/2021: kirinholdings.com] • Not Met: How working with supply chain to pay workers regularly and on time: The Company discloses some of the actions taken to tackle forced labour in Myanmar. It includes: 'to organize workshops and training for subcontractors and business partners to raise awareness on forms and consequences of forced labour, as well as promote best practices in employment and recruitment'. However, although the Company indicates work done to address forced labour, no evidence found of how it works with supply chain to pay workers regularly, in full and on time. [Human rights impact assessment in Myanmar 2019 Update, 06/02/2020: kirinholdings.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by failure to pay directly • Not Met: Provides analysis of trends demonstrating progress
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"> • Met: Free movement rules in codes or contracts: The Sustainable Supplier Code indicates: 'Suppliers must employ all workers by agreement made of their free will and under documented conditions of employment. (...) Workers have the right to quit their jobs of their free will and must be able to end their employment if they give appropriate notice. The Supplier must not demand that employees hand over their passports or other legally recognized IDs as a condition of employment'. [Sustainable Supplier Code, 04/2021: kirinholdings.com] • Not Met: How working with suppliers on free movement: The Company discloses some of the actions taken to tackle forced labour in Myanmar. It includes: 'to organize workshops and training for subcontractors and business partners to raise awareness on forms and consequences of forced labour, as well as promote best practices in employment and recruitment'. However, although the Company indicates it has some initiatives to address forced labour, no evidence found of how it works with suppliers to eliminate retention of worker's documents or other actions to physically restrict movement. Moreover, it is not clear that this initiative has already taken place as the information on its progress does not reflect it. [Human rights impact assessment in Myanmar 2019 Update, 06/02/2020: kirinholdings.co.jp]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by retaining docs or restricting movement • Not Met: Provides analysis of trends demonstrating progress
D.1.6.b	Freedom of association and collective bargaining (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: FoA & CB rules in codes or contracts: The Sustainable Supplier Code indicates: ‘The Supplier should respect freedom of association and the right to collective bargaining in accordance with domestic labor laws and regulation (or, if none exist, the provisions of the ILO). The Supplier should not retaliate against, threaten, or discriminate against union members or their representatives. Where local legislation does not allow association or collective bargaining, the Supplier should facilitate councils and other bodies that enable equivalent activities’. [Sustainable Supplier Code, 04/2021: kirinholdings.com] • Not Met: How working with suppliers on FoA and CB <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by restrictions to FoA and CB in the SP • Not Met: Provides analysis of trends demonstrating progress
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"> • Met: Sets out clear Health and Safety requirements: The Sustainable Supplier Code sets out health and safety requirements, including: ‘The Supplier shall assess risks to workplace safety and ensure safety through appropriate design, technology, and management measures. The Supplier shall identify the conditions under which employees are exposed to harmful organisms and chemical substances, as well as to noise and offensive odours in the workplace, and take appropriate countermeasures. At a minimum, drinkable water, adequate lighting, temperature, ventilation, hygiene, and personal protective equipment must be provided together with properly equipped workstations’. [Sustainable Supplier Code, 04/2021: kirinholdings.com] • Not Met: Injury Rate or Lost days or Near miss disclosures for last reporting period: The Company discloses about its injury rates for own operations. However, there is no description about injury rates for supply chain. [ESG Data (web), N/A: kirinholdings.com] • Not Met: Fatalities rate for last reporting period: The Company discloses about its fatalities for own operations. However, there is no description about injury rates for supply chain. [ESG Data (web), N/A: kirinholdings.com] • Not Met: Occupational disease rate for last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How working with suppliers on H&S • Not Met: Assessment of the number affected by H&S issues in the SP • Not Met: Provides analysis of trends demonstrating progress
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"> • Not Met: Rules on land & owners in codes or contracts: The Sustainable Supplier Code indicates: ‘The Supplier shall strive to fulfil responsibilities to local communities, including indigenous peoples affected by the company’s operations. In particular, the Supplier shall build consensus with local communities on the use of land and water sources after providing sufficient information to them and obtaining their understanding in advance’. However, no requirements found to have a process to identify legitimate tenure rights holders when acquiring, leasing or making other arrangements to use, with particular attention to vulnerable or marginalised tenure rights holders, and to negotiate with them to provide adequate compensation or requested alternatives to financial compensation. [Respect for human rights (web), N/A: kirinholdings.com] • Not Met: How working with suppliers on land issues: The Company discloses some initiatives to be carried out with its surrounding communities in relation to land use. However, no further evidence found of how works with suppliers to improve their practices in relation to land use/ acquisition. [Human rights impact assessment in Myanmar 2019 Update, 06/02/2020: kirinholdings.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Includes resettlement requirements that the supplier provides financial compensation • Not Met: Assessment of the number affected by land rights issues in its SP • Not Met: Provides analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
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"> • Not Met: Rules on water stewardship in codes or contracts: The Sustainable Supplier Code indicates: ‘The Supplier shall strive to fulfil responsibilities to local communities (...). In particular, the Supplier shall build consensus with local communities on the use of land and water sources after providing sufficient information to them and obtaining their understanding in advance’. Moreover, regarding health and safety provisions: ‘At a minimum, drinkable water (...) must be provided (...)’. As for the use of water resources: ‘the Supplier shall conserve water and continue to reduce water consumption in manufacturing and production’. However, no further water and sanitation requirements found, including refraining from negatively affecting access to safe water, in its contractual arrangements with its suppliers or in its supplier code of conduct. [Sustainable Supplier Code, 04/2021: kirinholdings.com] • Not Met: How working with suppliers on water stewardship issues <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by lack of access to water and sanitation • Not Met: Provides analysis of trends demonstrating progress
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"> • Not Met: Women's rights in codes or contracts: Although Sustainable Supplier Code ‘respects international standards such as (...) the Women's Empowerment Principles [WEPs]’, no further evidence found that it, in its contractual arrangements with suppliers or supplier code of conduct, requires suppliers to provide equal pay for equal work, introduce measures to ensure equal opportunities throughout all levels of employment and to eliminate health and safety concerns that are particularly prevalent among women workers. [Sustainable Supplier Code, 04/2021: kirinholdings.com] • Not Met: How working with suppliers on women's rights <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by discrimination or unsafe working conditions • Not Met: Provides analysis of trends demonstrating progress

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 18.18 out of 80 points scored in themes A-D has been applied to produce a score of 4.54 out of 20 points for theme E.

Disclaimer

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

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

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

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

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

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

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

COPYRIGHT

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