

Company Name Lindt & Sprungli
Industry Agricultural Products (Supply Chain only)
Overall Score 20.1 out of 100

Theme Score	Out of	For Theme
1.7	10	A. Governance and Policies
5.1	25	B. Embedding Respect and Human Rights Due Diligence
6.5	20	C. Remedies and Grievance Mechanisms
2.7	25	D. Performance: Company Human Rights Practices
4.0	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	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: General HRs commitment: The Company indicates: 'This Policy [Human Rights Policy] articulates Lindt & Sprüngli's commitment to respecting human rights. This entails implementing a due diligence process aimed at preventing, mitigating, or ceasing adverse human rights and environmental impacts throughout the organization and our supply chain'. [Human Rights Policy, 06/2022: lindt-spruengli.com] • Not Met: Universal Declaration of Human rights (UDHR) • Not Met: International Bill of Human Rights <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to the UNGPs: It also indicates: 'Our human rights commitment is guided by the following international conventions and standards: United Nations Guiding Principles on Business and Human Rights (UNGPs)'. However, 'guided by' is not considered a formal statement of commitment according to CHRB wording criteria. [Human Rights Policy, 06/2022: lindt-spruengli.com] • Not Met: Commitment to the OECD Guidelines for Multinational Enterprises: It also indicates: 'Our human rights commitment is guided by the following international conventions and standards: (...) Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises'. However, 'guided by' is not considered a formal statement of commitment according to CHRB wording criteria. [Human Rights Policy, 06/2022: lindt-spruengli.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	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: Company has a commitment to the ILO Core: In its Human Rights Policy, the Company indicates: 'Our human rights commitment is guided by the following international conventions and standards (...) International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work and core International Labour Standards'. However, 'guided by' is not considered a formal statement of commitment according to CHRB wording criteria. [Human Rights Policy, 06/2022: lindt-spruengli.com] • Not Met: Company has an explicit commitment to All four ILO Core: In its Human Rights Policy, the Company indicates its Salient Issues: child labor, discrimination, forced labor. The Company indicates it has identified and prioritized these issues among others. However, no statement explicitly committing to respect each of these rights found. Moreover, no reference to respecting the right to collective bargaining and freedom of association found. [Human Rights Policy, 06/2022: lindt-spruengli.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Company expect suppliers to commit to ILO Core: The supplier code has explicit requirements regarding each ILO core area: discrimination, forced labour, child labour, freedom of association and collective bargaining, as indicated below. [Supplier Code of Conduct, 2022: lindt-spruengli.com] • Met: Company explicitly list All four ILO for suppliers: The Supplier Code states that they should not subject their employees to discrimination, child labour, forced labour and protect the rights of freedom of association and collective bargaining. Regarding rights of freedom of association and collective bargaining, it states 'If Suppliers operate in a country where these rights are impaired by the law, they shall allow their employees to freely elect their own representatives which can enter into dialogue with the Supplier about working conditions'. [Supplier Code of Conduct, 2022: lindt-spruengli.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 has a formal health and safety policy including ensuring compliance with all applicable national and international laws, regulations and industry standards, training employees and constantly update their knowledge, tracking relevant indicators, and etc. It indicates that it has a 'long standing commitment to the health and safety of the employees'. [Health and Safety Policy, 12/06/2018: lindt-spruengli.com] • Not Met: Respect ILO labour standards on working hours or Commits to 48 hours regular work week <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expect suppliers to commit to H&S of their workers: It indicates that 'Suppliers shall provide their employees with a safe and healthy workplace in compliance with all applicable laws, regulations and industry standards, especially with view to building safety, housing conditions, electrical installations, machine safeguarding and personal protective equipment'. [Supplier Code of Conduct, 2022: lindt-spruengli.com] • Not Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week: It also states that 'Suppliers shall comply with all applicable laws, regulations and industry standards on working hours. Unless applicable laws, regulations or industry standards are more restrictive, the maximum working hours in a week shall not, on a regular basis, exceed 48 hours and the maximum allowable overtime hours in a week shall not exceed 12 hours. Overtime shall be on a voluntary basis'. However, no evidence found on whether overtime is expected to be paid at a premium rate. [Supplier Code of Conduct, 2022: lindt-spruengli.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: The Company indicates in its Human Rights Policy: 'There are human rights issues that are particularly relevant to our business, industry and supply chain. This understanding was based on a saliency assessment and engagement with internal and expert external stakeholders. Among the broader human rights issues that we identified, we prioritize the following (...) Land Rights (...)'. However, although the Company indicates it prioritizes issues such as land rights, no evidence found of an explicit commitment to respect ownership/use of land and natural resources and respect legitimate tenure rights related to the ownership and use of land and natural resources as set out in the relevant part(s) of the Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context

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			<p>of National Food Security (VGGT). [Human Rights Policy, 06/2022: lindt-spruengli.com]</p> <ul style="list-style-type: none"> • 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 • 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: The Company indicates in its Human Rights Policy: 'There are human rights issues that are particularly relevant to our business, industry and supply chain. This understanding was based on a saliency assessment and engagement with internal and expert external stakeholders. Among the broader human rights issues that we identified, we prioritize the following (...): Access to Water and Sanitation (...)' . However, although the Company indicates it prioritizes issues such as access to water, no evidence found of an explicit commitment to respecting the right to water (i.e not obstructing access to safe water to local users). [Human Rights Policy, 06/2022: lindt-spruengli.com] • Not Met: Company's policy commits to obtain FPIC • Not Met: Expecting suppliers to make these commitments <p>: It indicates that 'Suppliers shall provide their employees with adequate working facilities which, at a minimum, shall ensure reasonable access to potable drinking water and sanitary facilities'. However, no further details found in relation to this commitment. [Supplier Code of Conduct, 2022: lindt-spruengli.com]</p>
A.1.3.b.AG	Commitment to respect human rights particularly relevant to the industry – vulnerable groups (AG)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • 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: In the Community Child Protection System, a supplier guide, the Company indicates: 'Lindt & Sprüngli strongly condemns all forms of child labor. Tackling child labor is a priority and we are firmly committed to avoiding and remediating it in our cocoa supply chain, as outlined in our Lindt & Sprüngli Sustainability Plan. This is a core principle of our Human Rights Policy. To provide clear guidance to our suppliers on how to effectively protect children's rights and support them to comply with our Lindt & Sprüngli Supplier Code of Conduct, we have developed the Community Child Protection System (CCPS). (...) Underlying principles - Learning from several years of efforts to tackle child labor in the cocoa supply chain, Lindt & Sprüngli believes that the following aspects are necessary to contribute to more long-term prevention and remediation of child labor: the combination of supply chain focused human rights due diligence and community based interventions; a children's rights protection concept beyond the more narrow focus on child labor; and holistic preventive actions in close collaboration with relevant stakeholders'. [Community Child Protection System Guidance Document for Suppliers, 01/06/2022: lindt-spruengli.com] <p>Score 2</p> <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 • Not Met: Expecting suppliers to respect these rights
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"> • Met: The Company commits to remedy: In its Human Rights Policy, the Company indicates: 'Where we identify that we have caused or contributed to adverse impacts, we commit to providing for or cooperating in remediation for affected individuals or groups'. [Human Rights Policy, 06/2022: lindt-spruengli.com] • Met: Company expect suppliers to make this commitment: See above. The policy also states that: 'We expect our suppliers to commit to respect human rights and to comply with applicable local laws and regulations, uphold the commitments of our Human Rights Policy, and adopt similar policies and practices within their own operations'. [Supplier Code of Conduct, 2022: lindt-spruengli.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Collaborating with other remedy initiatives • Not Met: Work with suppliers to remedy impact: In its 2021 Sustainability Report the Company provides various examples of how it works with suppliers. However, although the Company works with suppliers to improve performance (i.e sustainability premiums, system to remediate child labour), no evidence found of a

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			policy statement including a commitment to work with suppliers to remedy adverse impacts which are directly linked to the company's operations, products or services. This datapoint requires an explicit policy statement of commitment. Also, the context of grievance mechanisms, the Company indicates that 'Suppliers shall investigate such reports and take corrective measures if needed'. However, no evidence found of a policy commitment to work with suppliers in remedying adverse impacts. [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com] & [Supplier Code of Conduct, 2022: lindt-spruengli.com]
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 states that the Corporate Sustainability Committee of the Board consists of three members of the Board of Directors. It supports the Board of Directors in setting the strategic course for company activities, while promoting comprehensive sustainability management. The Committee is responsible for the development and adoption of all globally valid corporate policies in this area as well as compliance monitoring. It meets as often as required, but at least once a year. Under it, there is Group Management, represented by the CFO. Issues covered by sustainability governance include procurement, human right, legal, and so on. [Sustainability Report 2020, 31/12/2020: lindt-spruengli.com] • Not Met: Describe HR expertise of Board member Score 2 <ul style="list-style-type: none"> • Not Met: Speeches/letters by Board members or CEO
A.2.2	Board responsibility	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Board/Committee review HRs strategy: The Company states that the Corporate Sustainability Committee is responsible for the development and adoption of all globally valid corporate policies in this area as well as compliance monitoring. Under the Committee, Group Management is responsible for ensuring that the strategic decisions are implemented. The cross-functional Sustainability Executive Team, coordinated by the Sustainability Management department, meets every two to three months and is responsible for steering the implementation. The Human Rights Policy indicates: 'Ultimate oversight for human rights resides with our Board of Directors, represented by the Corporate Sustainability Committee. Group Management and the Board of Directors shall be briefed at least annually'. The Annual report indicates that this Board Committee has decision-making power in connection with the definition of the sustainability strategy, monitors its implementation and approves global sustainability targets. It is also responsible for the development and adaption of all globally valid corporate policies in this area and monitors compliance. It is also responsible for approving the annual Sustainability Report of Lindt & Sprüngli Group. The Corporate Sustainability Committee meets as often as business requires, but at least once a year'. [Sustainability Report 2020, 31/12/2020: lindt-spruengli.com] & [Human Rights Policy, 06/2022: lindt-spruengli.com] • Not Met: Examples/trends re HR discussion in the last reporting period: The Company indicates: 'There are human rights issues that are particularly relevant to our business, industry and supply chain. This understanding was based on a saliency assessment and engagement with internal and expert external stakeholders'. However, it is not clear there have been a discussion on human rights at Board level in the past year. No further evidence found. Score 2 <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: How affected stakeholders/HR experts informed discussions: The Company indicates: 'There are human rights issues that are particularly relevant to our business, industry and supply chain. This understanding was based on a saliency assessment and engagement with internal and expert external stakeholders'. The Company then identified and prioritized a series of salient issues. However, no further description found of how these experts or

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			stakeholders informed Board level discussions. [Human Rights Policy, 06/2022: lindt-spruengli.com]
A.2.3	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Incentives for at least one board member: The Company has provided information on non-financial targets that included 'promotion of Environment Social Governance (ESG) and Diversity & Inclusion (D&I) efforts' to the for the Group Management. However, this datapoint focuses on incentives at board level linked to the Company's human rights issues. [2021 Annual Report, 07/03/2022: lindt-spruengli.com] • Not Met: At least one key HR risk, beyond employee H&S Score 2 <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	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Board process to review business model and strategy: The Company states, in its 2020 Sustainability Report, that in 2020, it started revising strategy for the protection of children's rights through an integral part of Lindt & Sprüngli Farming Program. The strategy supports cocoa suppliers and implementing partners in countries of origin with a risk of child labour to comply with its Supplier Code of Conduct and effectively protect children's rights along supply chain. However, it has not described the process to discuss or review at board level and whether, and how, this affects a review of the Company's business model or strategy. The 2021 Annual Report explains: 'The Corporate Sustainability Committee [a Board Committee] supports the Board of Directors in setting the strategic direction for company activities, while aiming for comprehensive sustainable management. It has decision-making power in connection with the definition of the sustainability strategy, monitors its implementation and approves global sustainability targets. It is also responsible for the development and adaption of all globally valid corporate policies in this area and monitors compliance. It is also responsible for approving the annual Sustainability Report of Lindt & Sprüngli Group. The Corporate Sustainability Committee meets as often as business requires, but at least once a year'. The Human Rights Policy indicates it was 'Approved by the CEO, Group Management and the Board of Directors, June 2022. However, although the Company describes the functions of the Corporate Sustainability Committee and it indicates who approved the Human Rights Policy, no description found of the process it has in place to discuss and review its business model and strategy for inherent risks to human rights specifically at board level or a board committee. [Sustainability Report 2020, 31/12/2020: lindt-spruengli.com] & [2021 Annual Report, 07/03/2022: lindt-spruengli.com] • Not Met: Describe frequency and triggers for reviewing: In its 2021 Sustainability Report, the Company indicates: 'In order to track our progress against the ambitions of our Sustainability Plan, we set specific targets for each of our focus areas. These targets, as well as our overall strategic plan, have been approved by Group Management and the Board of Directors'. Although the Company indicates that it has specific targets for each of our focus areas, it is not clear the frequency of and triggers for reviewing its business model or strategy and potential impacts on human rights. [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com] Score 2 <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	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a: See indicator A.1.2.a • Met: Senior responsibility for HR implementation and decision making: The Human Rights Policy indicates: "The CFO, in its capacity as the Group management member responsible for sustainability shall provide executive oversight and liaise with the CEO and other members of Group Management'. As indicated below, there's also a Human Rights officer in charge of the Human Rights Working Group at 'Sustainability Executive Team'. [Human Rights Policy, 06/2022: lindt-spruengli.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: How it assigns Day-to-day responsibility: The Company states that 'The cross-functional Sustainability Executive Team, coordinated by the Sustainability Management department, meets every two to three months and is responsible for steering the implementation of the Lindt & Sprüngli Sustainability Plan and local adherence to associated policies across corporate functions and subsidiaries. Issues covered by sustainability governance include procurement, human right, legal, and so on. [Sustainability Report 2020, 31/12/2020: lindt-spruengli.com] • Met: Day-to-day resources and expertise allocation in own ops: See above. In addition, The Lindt & Sprüngli Human Rights Working Group (HRWG) is a cross-functional sub-committee of the Sustainability Executive Team. It is chaired by the Human Rights Officer and composed of the heads of Group Sustainability, Global Procurement, Group Human Resources, Global Environmental Health & Safety, and Group Legal Affairs. Together, the working group shall be responsible for guiding the company's human rights due diligence strategy, driving its implementation and supporting efforts to embed it throughout the organization and our supply chain'. [Human Rights Policy, 06/2022: lindt-spruengli.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: Regarding Group Management Short-term performance-based compensation, the 2021 Annual Report indicates: 'Non-financial targets depend on the individual function and refer to the implementation of the strategy and to defined leadership and conduct criteria, including promotion of Environment Social Governance (ESG) and Diversity & Inclusion (D&I) efforts. In order to support the achievement of our sustainability goals, from 2022 onwards, three to four individual qualitative targets will be defined for each member of Group Management which are linked to our strategic goals, e.g. living and breathing our Lindt values (Excellence, Innovation, Entrepreneurship, Responsibility, Collaboration), focussing on internal talent development, promoting women in leadership positions or supporting our transformation agenda. For each member of Group Management, at least one goal will be linked to our sustainability goals'. According to the 2021 Sustainability Report, responsible sourcing is part of its Sustainability Plan. However, this indicator looks for incentives linked to specific human rights issues measured by the Company and no evidence of such incentive could be found. [2021 Annual Report, 07/03/2022: lindt-spruengli.com] & [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com] • 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	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: HR risks is integrated as part of enterprise risk system: The Company states that it is exposed to a number of strategic, operational and financial risks. Within the scope of the annual risk management process, the individual risk positions are classified into these three categories. However, human right risk is not included. [Annual Report 2021, 31/12/2021: reports.lindt-spruengli.com] • Not Met: Provides an example <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Audit Ctte or independent risk assessment
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"> • Not Met: Score of 1 on A.1.2.a: See indicator A.1.2.a • Not Met: Communicates its policy to all workers in own operations: The Human Rights Policy indicates: 'To share our commitment to human rights, we will communicate the Policy to our employees, who also receive the Business Code of Conduct, and to our suppliers. We will also periodically train and educate relevant employees and continue to work with suppliers to emphasize and promote our expectations'. Also, the 2021 Sustainability Report indicates: 'We communicate the Business Code to all employees and monitor it through our internal control system'. Reference to the Human Rights Policy has been integrated into the Business Code of Conduct. However, it is not clear if the Business Code of Conduct is communicated to all workers including in local languages. It is also not clear whether the Code is translated into 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. [Human Rights Policy,

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			<p>06/2022: lindt-spruengli.com] & [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communication of policy commitments to stakeholder: The Human Rights Policy indicates: 'To share our commitment to human rights, we will communicate the Policy to our employees, who also receive the Business Code of Conduct, and to our suppliers. We will also periodically train and educate relevant employees and continue to work with suppliers to emphasize and promote our expectations'. Also, the 2021 Sustainability Report indicates: 'We communicate the Business Code to all employees and monitor it through our internal control system'. Reference to the Human Rights Policy has been integrated into the Business Code of Conduct. • Not Met: How policy commitments are made accessible to audience
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Meets ILO requirement for suppliers on A.1.2.a: See indicator A.1.2.a • Not Met: Steps to communicate policy commitments to supply chain • Met: Requires suppliers to communicate policy requirements: The Company indicates in its Human Rights Policy that: 'To share our commitment to human rights, we will communicate the Policy to our employees, who also receive the Business Code of Conduct, and to our suppliers. We will also periodically train and educate relevant employees and continue to work with suppliers to emphasize and promote our expectations'. Suppliers have to sign a Compliance Declaration, found in the Supplier Code of Conduct, where it states: 'that we have received and taken due note of the version 2022 of the Lindt & Sprüngli Supplier Code of Conduct (...). That we effectively communicate the contents of the Code to our (...) suppliers and sub-suppliers (...)'. [Supplier Code of Conduct, 2022: lindt-spruengli.com] & [Human Rights Policy, 06/2022: lindt-spruengli.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: How HR commitments made binding/contractual: As indicated above, suppliers have to sign a Compliance Declaration, found in the Supplier Code of Conduct, where it states: 'that we have received and taken due note of the version 2022 of the Lindt & Sprüngli Supplier Code of Conduct (...) and commit ourselves, (...) to fully comply with its principles and requirements'. [Supplier Code of Conduct, 2022: lindt-spruengli.com] & [Human Rights Policy, 06/2022: lindt-spruengli.com] • Not Met: Company requires suppliers to cascade down to their suppliers: The Company states that its goal is to work with Suppliers to assure full compliance with these requirements as they, in turn, take the responsibility to implement these requirements and necessary due diligence processes with their own employees, agents, temporary workers, subcontractors, homeworkers, suppliers and sub-suppliers with whom they work with in the delivery of goods and services to the Company. However, it is not clear whether the requires are included in its contractual or other building requirements. Also, suppliers have to sign a Compliance Declaration, found in the Supplier Code of Conduct, where it states: 'That we effectively communicate the contents of the Code to our (...) suppliers and sub-suppliers (...) and conduct due diligence to assure its implementation'. However, it is not clear it requires its suppliers to cascade the contractual or other binding requirements down their supply chain. [Sustainability Report 2020, 31/12/2020: lindt-spruengli.com] & [Supplier Code of Conduct, 2022: lindt-spruengli.com]
B.1.5	Training on 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: Scores at least 1 on A.1.2.a: See indicator A.1.2 • Not Met: How workers are trained on HR policy commitments: The Human Rights Policy indicates: 'To share our commitment to human rights, we will communicate the Policy to our employees, who also receive the Business Code of Conduct, and to our suppliers. We will also periodically train and educate relevant employees and continue to work with suppliers to emphasize and promote our expectations'. However, the Company indicates in its feedback to CHRB that training on the Human Rights Policy not yet implemented. [Human Rights Policy, 06/2022: lindt-spruengli.com] • Not Met: Trains relevant managers including procurement <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a • Not Met: Meets both requirements under score 1 • Not Met: Trains suppliers to meet company's HR commitment: The Company reports that by 2020, 100% of cocoa farmers for cocoa beans in child labour risk countries are covered by a Child Labour Monitoring and Remediation System

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>(CLMRS), which includes training and awareness-raising for farmers. It also indicates that all the Lindt & Sprüngli Farming Program farms were covered by Child Labour Monitoring & Remediation System (CLMRS), which includes training and awareness-raising or farmers as well as monitoring and elimination of child labour. No details found, however, on the actual training conducted. The Company draws attention to various training programmes it carries out with different groups of suppliers. For example, according to its 2021 Sustainability Report, for hazelnuts producers 'Training is offered to farmers and farm workers. (...) Training for workers is also held in their home villages and focuses on topics such as workers' rights and occupational health and safety'. As for Cocoa suppliers: 'The starting point of the Farming Program is training and knowledge transfer. We provide group training and individual coaching to farmers to improve their adoption of good agricultural, social, environmental, and business Practices'. The Community Child Protection System Guidance Document for Suppliers also indicates part of its preventive interventions: 'Building awareness helps to familiarize farmers, workers, their households, and community members with children's rights and steps for protecting these rights. It can also enable them to differentiate between acceptable light work and child labor. Ultimately, building awareness of the consequences of violating children's rights with these stakeholders helps to foster social change and better protect children's rights'. However, although the Company indicates training programmes being carried out with some suppliers on specific topics, these seem to be in the context of tackling specific issues (e.g Child Labour). No evidence found of general human rights training (policy commitments) conducted for suppliers. [Sustainability Report 2020, 31/12/2020: lindt-spruengli.com] & [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com]</p> <ul style="list-style-type: none"> • Not Met: Disclose % trained: It indicates the number of Farming Program farmers reached by training programs: 85,810. Also, the total farmers participating in the Farming Program was 91,559. However, it is not clear the percentage of suppliers that received human rights training. [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com]
B.1.6	Monitoring and corrective actions	0	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Scores at least 1 on A.1.2.a: See indicator A.1.2 • Not Met: Monitoring implementation of HR policy commitments across global ops and supply chain: The Company states that all the Lindt & Sprüngli Farming Program farms were covered by Child Labour Monitoring & Remediation System (CLMRS), which includes training and awareness-raising or farmers as well as monitoring and elimination of child labour. In its Supplier Code of Conduct, regarding monitoring the Company states that 'suppliers shall maintain documentation appropriate to demonstrate adherence to the Code for its own operations. Suppliers shall also maintain documentation on the due diligence process in their own supply chains, including agricultural production. Suppliers shall provide Lindt & Sprüngli with this documentation and other information demonstrating adherence to this Code upon Lindt & Sprüngli's request.' However, it is not clear whether its own operations are also covered as well as its supply chains and details on how they are monitored. The Company indicates in its Human Rights Policy that: 'We will annually review our due diligence process and salient risks, monitor and assess the effectiveness of our actions, and publicly report on our efforts. In accordance with our learnings, we aim to continually enhance our risk-based due diligence processes, including supply chain assessments and prevention measures'. However, no further information found of how it monitors the implementation of its human rights policy commitment(s) across its global operations. [Sustainability Report 2020, 31/12/2020: lindt-spruengli.com] & [Supplier Code of Conduct, 2022: lindt-spruengli.com] • Not Met: Proportion of supply chain monitored: The Company report that by 2020, 100% of cocoa farmers for cocoa beans in child labour risk countries are covered by a Child Labour Monitoring and Remediation System (CLMRS), which includes monitoring and elimination of child labour. However, the program is for farmers child labour risk countries. It is not clear however, the proportion of the total supply chain that was monitored. In its feedback with CHRB, the Company draws attention to different KPIs related to occupational health and safety, creating an enabling and motivating work environment, and responsible business conduct. However, no evidence found of the findings of its human rights monitoring process. Also, the Company is expected to provide the number of corrective action processes as a result of the monitoring. [Sustainability Report 2020, 31/12/2020: lindt-spruengli.com] & [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com] • Not Met: Describe how workers are involved in monitoring

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a • Not Met: Describes corrective action process • Not Met: Disclose findings and number of corrective action: In its feedback to CHRB, the Company draws attention to different KPIs related to occupational health and safety, creating an enabling and motivating work environment, and responsible business conduct. However, no evidence found of the findings of its human rights monitoring process. Also, the Company is expected to provide the number of corrective action processes as a result of the monitoring. [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com]
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"> • Not Met: HR affects selection of suppliers: The 2021 Sustainability Report indicates: 'The building blocks of our responsible sourcing approach are: Setting expectations through our Supplier Code of Conduct; Supplier assessments using the EcoVadis framework; Supplier audits and remediation through our Supplier; Sustainable Practice (SSP) Program; Responsible sourcing approaches for our priority raw materials; Collaboration and support of cocoa farmers through our own Lindt & Sprüngli Farming Program'. However, it is not clear how human rights performance is taken into account in the identification and selection of potential business relationships, including suppliers. The Company is expected to describe how human rights performance is considered when choosing their suppliers, not after the decision was made and then suppliers have to agree to comply with different expectations. This datapoint focuses on the selection process. [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com] • Met: HR affects on-going supplier relationships: The Company states that 'Suppliers shall inform Lindt & Sprüngli if any agreements with other partners stand in contradiction to this requirement, in which case Lindt & Sprüngli will ensure the inspection is carried out by a third party, respecting concerned agreements. In addition to any other contractual rights of Lindt & Sprüngli, Suppliers' failure to adhere to the Code may result in Lindt & Sprüngli ceasing to do business with offending Suppliers'. [Supplier Code of Conduct, 2022: lindt-spruengli.com] <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: It indicates: 'Lindt & Sprüngli cocoa suppliers who are implementing the Lindt & Sprüngli Farming Program in countries of origin that have a risk of child labor are expected to effectively protect children's rights along our supply chain. We consider Ghana, Côte d'Ivoire, Madagascar, and Papua New Guinea child labor risk countries in our cocoa supply chain. 100% of cocoa from child labor risk countries will be sourced from farming households covered by a Child Labor Monitoring and Remediation System (CLMRS) by 2025. A CLMRS includes training and awareness-raising for farming households and community members, as well as monitoring and remediation of child labor. To provide clear guideline to our suppliers, we have developed a guidance document describing our holistic interpretation and operationalization of the CLMRS in the Farming Program, called the Community Child Protection System (CCPS). While not a new method, the CCPS formalizes and systematizes a streamlined approach to addressing child labor across all our suppliers for the first time. In 2021, we completed an external stakeholder review of the CCPS implementation guidance document, developed a monitoring and reporting methodology, and began capacity building of Program staff at the supplier level'. See additional evidence in B.1.5, on specific work for particular topics. [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com]
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: The Human Rights Policy indicates: 'Our focus and salient issues: There are human rights issues that are particularly relevant to our business, industry and supply chain. This understanding was based on a saliency assessment and engagement with internal and expert external stakeholders'. Regarding its cocoa supply chain: 'Since the establishment of the Lindt & Sprüngli Farming Program in 2008, physical traceability has been the starting point of our sustainable cocoa supply chain. (...) As part of our Program, all farmers are registered, baseline data (...) is collected, and systems are put in place to establish traceability from farm to first point of purchase. (...) Gathering baseline data about farms (incl. GPS coordinates and farm polygons), farmers, and communities to assess their needs and design the Program'. Also, the Company works in collaboration with stakeholders such as Earthworm Foundation on its

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>cocoa bean supply chain. Although the Company indicates how it traces its cocoa supply chain, it is not clear how it has identified, and engaged with affected stakeholders, including workers or local communities in its supply chain, in the last two years. [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com] & [Human Rights Policy, 06/2022: lindt-spruengli.com]</p> <ul style="list-style-type: none"> • Not Met: Discloses stakeholders that HRs may be affected • Not Met: Provides two examples of engagement with stakeholders: In the document Impact Evaluation in Ghana, it indicates that '1,002 households were surveyed in Western Region North and Western Region in March 2019' in order to carry out an impact evaluation of the Farming Program. In the document Community Child Protection System [CCPS] – Guidance for Suppliers, it states: 'The CCPS has been reviewed by various stakeholders, including suppliers and expert organizations. Lindt & Sprüngli welcomes feedback from all stakeholders through sustainability@lindt.com to support the continuous improvement of our approach. Lindt & Sprüngli welcomes collaboration from governments, institutions, NGOs, philanthropic organizations, the cocoa industry, and other sectors to reinforce the effectiveness of the system in the field'. However, although the Company discloses one specific example of engagement with stakeholders whose human rights have been or may be affected by its activities, it is older than two years and no other example of a similar engagement found. The methodology requires two examples of engagement with stakeholders whose human rights have been or may be affected by in the past two years. [Impact Evaluation Ghana (Kit), 04/2020: lindt-spruengli.com] & [Community Child Protection System Guidance Document for Suppliers, 01/06/2022: lindt-spruengli.com] <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

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Identifying risks in own operations: In its 2021 Sustainability Report, the Company indicates: 'In 2021, we engaged internal and external stakeholders to validate our risk findings and inform our path forward'. Moreover, the Human Rights Policy states: 'We are committed to conducting ongoing human rights due diligence. Our approach is guided by the UNGPs, including meaningful engagement with internal and external stakeholders, and due consideration of those potentially and actually affected and/or their legitimate representatives. Accordingly, we operate an appropriate risk management system which seeks to identify, assess, and mitigate actual and potential risks and the environment in our operations and supply chain'. However, it is not clear the process by which it identifies its human rights risks and impacts in specific locations or activities, covering its own operations. [Human Rights Policy, 06/2022: lindt-spruengli.com] & [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Identifying risks through relevant business relationships: The Company states that in 2020, it started revising strategy for the protection of children's rights. The strategy supports cocoa suppliers and implementing partners in countries of origin with a risk of child labour to comply with its Supplier Code of Conduct and effectively protect children's rights along supply chain. The adapted strategy provides a more effective remediation framework based on a Community Child Protection System (CCPS) to protect children's rights in the communities where Lindt & Sprüngli operates. However, no evidence found in relation of a due diligence system to identify potential human rights risks and impacts in the supply chain. Previous assessment was based on sources that are now out of the three-year timeframe that the methodology requires. In its 2021 Sustainability Report, the Company indicates: 'In 2021, we engaged internal and external stakeholders to validate our risk findings and inform our path forward'. Moreover, the Human Rights Policy states: 'We are committed to conducting ongoing human rights due diligence. Our approach is guided by the UNGPs, including meaningful engagement with internal and external stakeholders, and due consideration of those potentially and actually affected and/or their legitimate representatives. Accordingly, we operate an appropriate risk management system which seeks to identify, assess, and mitigate actual and potential risks and the environment in our operations and supply chain'. In the case of child labor it indicates: 'For identification of child labor within our supply chain, the CCPS [Community Child Protection System] foresees that Farming Program households with a risk of child labor must receive unannounced child-labor focused monitoring visits'. However, it is not clear how it identifies its human rights risks and impacts in specific locations or activities, covering its supply chain. [Sustainability Report 2020, 31/12/2020: lindt-spruengli.com] & [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe ongoing global risk identification in consultation with stakeholder/HR experts: In its 2021 Sustainability Report, the Company indicates: 'In 2021, we engaged internal and external stakeholders to validate our risk findings and inform our path forward'. It also notes: 'The building blocks of our responsible sourcing approach are: [...] Supplier assessments using the EcoVadis framework'. Moreover, the Human Rights Policy states: 'We are committed to conducting ongoing human rights due diligence. Our approach is guided by the UNGPs, including meaningful engagement with internal and external stakeholders, and due consideration of those potentially and actually affected and/or their legitimate representatives. Accordingly, we operate an appropriate risk management system which seeks to identify, assess, and mitigate actual and potential risks and the environment in our operations and supply chain'. It is not clear, however, whether experts are consulted as part of the first steps of the due diligence processes (identification of potential human rights impacts). [Human Rights Policy, 06/2022: lindt-spruengli.com] & [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com] • Not Met: Triggered by new circumstances • 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"> • Not Met: Describe process for assessment of HR risks and discloses salient HR issues: The Company has provided comments to CHRB regarding this indicator. However, evidence was not material. • Not Met: How process applies to supply chain: The Human Rights Policy states: 'We are committed to conducting ongoing human rights due diligence. Our approach is guided by the UNGPs, including meaningful engagement with internal and external stakeholders, and due consideration of those potentially and actually affected and/or their legitimate representatives. Accordingly, we operate an appropriate risk management system which seeks to identify, assess, and mitigate actual and potential risks and the environment in our operations and supply chain'. The 2021 Sustainability Report notes: 'We use the EcoVadis framework to evaluate the sustainability performance of our direct and indirect suppliers of 13 of our major subsidiaries, accounting for the vast majority of our global expenditure with third parties. The assessment is based on 21 criteria and covers four topics: environment, labor and human rights, ethics, and sustainable procurement. In 2021 we expanded the scale of our assessment from approximately 300 to over 460 scored suppliers, who achieved an average score of 52.3 out of 100, an increase of 0.7 points compared to 2020. For those companies rating lower than 45, we will continue to request corrective actions and reassessments. We will encourage all suppliers to improve their performance and continue our efforts to onboard additional suppliers to the program'. However, it is not clear how relevant factors,

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>such as geographical, economic, social, are taken into account for assessing its human rights risks. Current evidence seems to focus in compliance monitoring. The Company also mentions in its feedback to CHRB the SSP [Supplier Sustainable Practice] Program, however, it seems to be a compliance monitoring project. [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com] & [Human Rights Policy, 06/2022: lindt-spruengli.com]</p> <ul style="list-style-type: none"> • Met: Public disclosure of the results of HR assessment: It indicates: 'There are human rights issues that are particularly relevant to our business, industry and supply chain. (...) Among the broader human rights issues that we identified, we prioritize the following (in alphabetical order): Access to Water and Sanitation; Biosphere Loss / Deforestation; Child Labor; Climate Change, Discrimination, Harassment and Violence; Forced Labor; Health and Safety; Land Rights; Living Income and Wages; Working Hours'. The Company also discloses its Impact Evaluation of the Farming Program that measures the achievements made by the Farming Program and discloses necessary improvements. [Human Rights Policy, 06/2022: lindt-spruengli.com] & [Impact Evaluation Ghana (Kit), 04/2020: lindt-spruengli.com] <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: The Human Rights Policy states: 'We are committed to conducting ongoing human rights due diligence. Our approach is guided by the UNGPs, including meaningful engagement with internal and external stakeholders, and due consideration of those potentially and actually affected and/or their legitimate representatives'. However, although the Company indicates it engages with affected stakeholders, it is not clear how it involves them in the assessment process. The Company described how Farmers were involved in the Impact Evaluation of the Farming Program in Ghana. Although the Company provides an example of engagement affected stakeholders, it is not clear how this type of engagement is happens as part of its due diligence system. [Human Rights Policy, 06/2022: lindt-spruengli.com] & [Feedback on KIT, N/A: lindt-spruengli.com]
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 • Met: Description of how global system applies to supply chain: Regarding human rights in supply chain, the Company states that the Lindt & Sprüngli Sustainability Team is responsible for managing human rights risks associated with our sourced raw and packaging materials to identify the most salient issues. Based on this, it defines specific approaches and programs to further assess, prevent, and mitigate potential and actual human rights impacts. It implements these together with Group and Local Procurement Teams and include further departments where required. The Company also indicates that it has 'tailored approaches for high-risk materials'. Also, 'the Lindt & Sprüngli Farming Program, covers human rights issues for cocoa bean sourcing and is managed under the "Rural development" focus area. In addition, we have developed specific programs addressing human rights issues for hazelnuts from Turkey [...] and for packaging materials from Asia [...]. For raw materials where we have less leverage, we cooperate with recognized standards and initiatives'. [Sustainability Report 2020, 31/12/2020: lindt-spruengli.com] • Met: Example of actions decided on at least 1 salient HR issues: The 2021 Sustainability report indicates that 'Lindt & Sprüngli Farming Program in countries of origin that have a risk of child labor are expected to effectively protect children's rights along our supply chain. We consider Ghana, Côte d'Ivoire, Madagascar, and Papua New Guinea child labor risk countries in our cocoa supply chain. 100% of cocoa from child labor risk countries will be sourced from farming households covered by a Child Labor Monitoring and Remediation System (CLMRS) by 2025. A CLMRS includes training and awareness-raising for farming households and community members, as well as monitoring and remediation of child labor. To provide clear guideline to our suppliers, we have developed a guidance document describing our holistic interpretation and operationalization of the CLMRS in the Farming Program, called the Community Child Protection System (CCPS). While not a new method, the CCPS formalizes and systematizes a streamlined approach to addressing child labor across all our suppliers for the first time. In 2021, we completed an external stakeholder review of the CCPS implementation guidance document, developed a monitoring and reporting methodology, and began capacity building of Program staff at the supplier level'. [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 <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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: System for tracking or monitor if actions taken are effective: The Human Rights Policy states: 'We are committed to conducting ongoing human rights due diligence. Our approach is guided by the UNGPs, including meaningful engagement with internal and external stakeholders, and due consideration of those potentially and actually affected and/or their legitimate representatives. Accordingly, we operate an appropriate risk management system which seeks to identify, assess, and mitigate actual and potential risks and the environment in our operations and supply chain. (...) We will annually review our due diligence process and salient risks, monitor and assess the effectiveness of our actions'. 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. [Human Rights Policy, 06/2022: lindt-spruengli.com] • Not Met: Lessons learnt from checking system effectiveness Score 2 <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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders: In the context of its grievance mechanism, the Company indicates how it gives feedback to the reporter: 'Upon submitting a report, the reporting person will receive a confirmation of receipt. The Company will stay in contact with the reporter and may ask for further information. At the conclusion of the process and as much as is possible, the reporter will be informed of the progress or overall findings, i.e. whether or not the Company has established misconduct and follow-up measures have been taken. If the investigations are still ongoing, the Company will inform about the status quo. But Lindt & Sprüngli also may not be able to give the reporter full details of the outcome of a case and actions taken for reasons of confidentiality, privacy and the legal rights of all concerned'. Also, in its 2021 Sustainability Report, the Company indicates it values communication with different stakeholders (including farmers and NGOs) and that involvement of community leaders and members is vital to tackle the issue of child labor, however, no specific example demonstrating how it communicates with affected stakeholders regarding specific human rights impacts raised by them or on their behalf found in the report. The Company is required to provide two examples of meaningful communication with affected stakeholders. [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com] Score 2 <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	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Channel accessible to all workers: The Company indicates, in its Business Code of Conduct: 'all employees are encouraged to speak up about their concerns if they are aware of or suspect violations of the Lindt & Sprüngli Business Code of Conduct or any law or internal regulation. Reports may be made to the line manager, local Human Resource responsible or a representative from Group Compliance [...]. If employees do not feel comfortable using the regular reporting line, reports can also be submitted online via the independent and secure Lindt & Sprüngli Speak Up Line or by calling the Speak Up Hotline'. [Business Code of Conduct, 2022: lindt-spruengli.com] & [Integrity Line, N/A: lindtspruengli.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: The Human Rights Policy indicates: 'We encourage raising any concerns and reporting any activities which are not consistent with Lindt & Sprüngli's policies or are unlawful. Our grievance mechanisms include the Lindt & Sprüngli Speak Up Line, which is operated by an independent third party. It includes provisions for safe engagement, confidentiality, anonymity (where legally permitted), and raising concerns in multiple languages. The process for follow up and investigation is explained in our Speak Up Policy'. The grievance mechanism is explained also in the Business Code. According to the 2021 Sustainability Report: 'We communicate the Business Code to all employees and monitor it through our internal control system'. [Human Rights Policy, 06/2022: lindt-spruengli.com] & [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com] • Met: Describe how workers in the supply chain have access to grievance mechanism: The Company states in its Supplier Code of Conduct that 'if a Supplier or one of its workers witnesses unlawful activities or suspects violations of this Supplier Code of Conduct, the Supplier or its worker is encouraged to report its concerns to the responsible person using the Lindt & Sprüngli Speak Up Line. Suppliers may also call the Lindt & Sprüngli Speak Up Hotline (24/7)'. [Supplier Code of Conduct, 2022: lindt-spruengli.com] & [Integrity Line, N/A: lindtspruengli-frontpage (integrityline.com)] • Met: Expect Suppliers to convey expectation to their own suppliers: As it is stated above, in its Supplier Code of Conduct that 'if a Supplier or one of its workers witnesses unlawful activities or suspects violations of this Supplier Code of Conduct, the Supplier or its worker is encouraged to report its concerns to the responsible person using the Lindt & Sprüngli Speak Up Line. Suppliers may also call the Lindt & Sprüngli Speak Up Hotline (24/7)'. Moreover, Suppliers have to sign a Compliance Declaration, found in the Supplier Code of Conduct, where it states: 'that we have received and taken due note of the version 2022 of the Lindt & Sprüngli Supplier Code of Conduct (...). That we effectively communicate the contents of the Code to our [...] suppliers and sub-suppliers [...]'. [Supplier Code of Conduct, 2022: lindt-spruengli.com]
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism for community: In its Speak Up Policy, the Company indicates that third parties can also report: 'There is a wider group of persons Lindt & Sprüngli encourages to speak up about misconduct. These are suppliers, contractors or subcontractors and shareholders, as well as persons working under their supervision. Included are persons having a self-employed status as well as employees and business partners where their work-based relationship has since ended or is yet to begin (jointly referred to as "third parties"). Also, reports can be made by the relative, dependent or spouse of an employee or third party'. The Human Rights Policy indicates: 'we encourage raising any concerns and reporting any activities which are not consistent with Lindt & Sprüngli's policies or are unlawful. [...] Lindt & Sprüngli will not tolerate retaliation against anyone who communicates, reports, or cooperates in the investigation concerns'. [Business Code of Conduct, 2022: lindt-spruengli.com] & [Human Rights Policy, 06/2022: lindt-spruengli.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes accessibility and local languages and stakeholder awareness: The Company indicates: 'It [the Speak Up line] includes provisions for [...] raising concerns in multiple languages'. However, it is not clear how it ensures all affected external stakeholders at its own operations are made aware of it. [Human Rights Policy, 06/2022: lindt-spruengli.com] • 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	<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"> • Not Met: Engages with potential or actual users on the improvement of the mechanism • Not Met: Provides user engagement example (at least two) on improvement
C.4	Procedures related to the mechanism(s)/c	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: Response timescales and how complainants will be informed: The Speak Up Policy indicates: 'The report will undergo an initial assessment by Group

Indicator Code	Indicator name	Score (out of 2)	Explanation
	channel(s) are equitable, publicly available and explained		<p>Compliance to decide if the reported concern requires further review and investigation. Critical cases will be examined by a special Group Compliance Committee. The reporter may be approached for additional information. Depending on the nature, urgency, and potential impact of the suspected misconduct, the case is handled by a local or global case manager. If needed, outside investigation experts can be engaged to assist in the investigation. While the particular circumstances of each report may require different investigation steps, all investigations will be conducted: in an independent and fair manner, with respect to all parties involved, in accordance with applicable laws and principles and as quickly and efficiently as the circumstances permit. (...) If the concern is well-founded, appropriate measures will be taken where necessary in accordance with the law. (...) Upon submitting a report, the reporting person will receive a confirmation of receipt. The Company will stay in contact with the reporter and may ask for further information. At the conclusion of the process and as much as is possible, the reporter will be informed of the progress or overall findings, i.e. whether or not the Company has established misconduct and follow-up measures have been taken. If the investigations are still ongoing, the Company will inform about the status quo. But Lindt & Sprüngli also may not be able to give the reporter full details of the outcome of a case and actions taken for reasons of confidentiality, privacy and the legal rights of all concerned'. However, although the Company indicates it communicates with the complainant at different stages of the investigation process, no timescales timescales for addressing the complaints or concerns. [Speak Up Policy, 2021: admin-lindtspruengli.integrityline.com]</p> <ul style="list-style-type: none"> • Not Met: Describe support (technical, financial,etc) available for equal access by complainants <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism • 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"> • Met: Public statement prohibiting retaliation: The Human Rights Policy indicates: 'we encourage raising any concerns and reporting any activities which are not consistent with Lindt & Sprüngli's policies or are unlawful. [...] Lindt & Sprüngli will not tolerate retaliation against anyone who communicates, reports, or cooperates in the investigation concerns'. The Speak Up Policy indicates: 'Lindt & Sprüngli will not tolerate any form of retaliation taken against the employee or a third party submitting a report. Lindt & Sprüngli's employees and managers engaging in any form of retaliation will be subject to disciplinary measures. (...) Lindt & Sprüngli does not tolerate any form of retaliation against the: reporting employee or third party, facilitators, witnesses, third persons who are connected with the reporting person and who could suffer retaliation in a work-related context, such as colleagues or relatives of the reporting person and legal entities that the reporting person owns, works for or is otherwise connected with in a work-related context'. The Speak Up Line is openly available to workers and other stakeholders. [Speak Up Policy, 2021: admin-lindtspruengli.integrityline.com] & [Human Rights Policy, 06/2022: lindt-spruengli.com] <p>0.5</p> <ul style="list-style-type: none"> • Not Met: Practical measures to prevent retaliation: The Company indicates, in its Speak Up Policy: 'There might be situations, where employees or third parties can feel legitimate discomfort disclosing their identity. In such circumstances, and where allowed by law, Lindt & Sprüngli encourages any employee or third party to use the anonymous reporting procedures. Reporting anonymously may be restricted in some countries due to national laws'. However, it is not clear the Company has other alternative measures in place to prevent retaliation when anonymity is restricted by the law. The Human Rights Policy indicates: 'Lindt & Sprüngli will not tolerate retaliation against anyone who communicates, reports, or cooperates in the investigation concerns. Any retaliation by employees or managers of Lindt & Sprüngli will be subject to disciplinary measures'. Disciplinary action is considered, according to CHRB, an example of a measure in place to prevent retaliation as long as there is evidence that managers are trained in it. The Human Rights Policy also indicates: 'To share our commitment to human rights, we will communicate the Policy to our employees [...]'. However, it is not clear if relevant managers receive training in the Policy. No further evidence found. [Speak Up Policy, 2021: admin-lindtspruengli.integrityline.com] & [Human Rights Policy, 06/2022: lindt-spruengli.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

Indicator Code	Indicator name	Score (out of 2)	Explanation
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	Remediating adverse 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: Describes how remedy has been provided: The Company reports that in the 2019/20 season, 96 cases of child labour were identified through unannounced child labour monitoring visits. Out of these, 42 were child labour cases related to Program farmers and 54 child labour cases related to non-Program farmers but coincidentally identified by the field staff during their field tours. The Company was able to successfully resolve 97% of all cases identified through sensitization and building awareness with the children's parents. Remediation of three of these cases, involving two non-Program farmers and one Program farmer, is ongoing. The Company indicates: 'Case management aimed at ceasing and mitigating children's rights abuses in Farming Program households includes: defining remediation action plans based on a root cause analysis; conducting follow-up visits to monitor proper implementation of the agreed upon plan; and in cases where the farmer is resistant or fails to improve, they may be excluded from the Program. All reported child labor cases should be remediated or referred to national institutions if no solution can be found within the supply chain framework'. [Sustainability Report 2020, 31/12/2020: lindt-spruengli.com] & [Community Child Protection System Guidance Document for Suppliers, 01/06/2022: lindt-spruengli.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Changes to systems, processes and practices to stop similar impact: The Company states that by 2020, 100% of cocoa farmers for cocoa beans in child labour risk countries are covered by a Child Labour Monitoring and Remediation System (CLMRS). In 2020, it started revising its strategy for the protection of children's rights - an integral part of Lindt & Sprüngli Farming Program. The strategy supports cocoa suppliers and implementing partners in countries of origin with a risk of child labour to comply with Supplier Code of Conduct and effectively protect children's rights along our supply chain. The adapted strategy provides a more effective remediation framework based on a Community Child Protection System (CCPS) to protect children's rights in the communities where Lindt & Sprüngli operates. It is a community-based approach that focuses on close collaboration with community members and public institutions, provides holistic preventive measures and covers the main salient children's rights to secure an environment conducive to their protection. [Sustainability Report 2020, 31/12/2020: lindt-spruengli.com] • 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 2021 Sustainability Report indicates: 'The Speak Up Line was implemented near year-end 2021 and consequently, no general findings can yet be reported on the system'. [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com] • Not Met: How lessons from mechanism improve management system: It also states that: 'Our Program builds on a philosophy of continuous improvement. Our monitoring and evaluation approach is based on annual internal monitoring of all cocoa farmers to assess compliance with Program requirements and progress regarding more sustainable farming practices and better livelihoods. Feedback from farmers during this process also informs opportunities to improve Program operations to maximize our outcomes. All our cocoa sourced through sustainability programs is externally verified by an independent third-party on an annual basis. For cocoa beans, the external verification is conducted by Earthworm Foundation, based on the Farming Program External Assessment Methodology, which enables a mutual learning process. The annual external verification results are transparently communicated and published by Earthworm Foundation. For cocoa butter, we currently have different third-party verification schemes in place, and we are working on standardizing these'. Although the Company cites examples of how it goes about carrying out improvements, it is not clear how lessons from the grievance mechanism have contributed to improving the company's human rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>management system(s). [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Evaluation of the channel/mechanism and changes made as result: The Human Rights Policy states: 'We will annually review our due diligence process and salient risks, monitor and assess the effectiveness of our actions, and publicly report on our efforts. In accordance with our learnings, we aim to continually enhance our risk-based due diligence processes, including supply chain assessments and prevention measures. This includes reviewing the Policy on a regular basis and introducing revisions where necessary or appropriate'. Although the Company indicates that periodically reviews some of its processes related to its human rights management, it is not clear the process in place to review the effectiveness of the grievance mechanism and any changes made to improve it based on the review. [Human Rights Policy, 06/2022: lindt-spruengli.com] • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders: It indicates: 'Upon submitting a report, the reporting person will receive a confirmation of receipt. The Company will stay in contact with the reporter and may ask for further information. At the conclusion of the process and as much as is possible, the reporter will be informed of the progress or overall findings, i.e. whether or not the Company has established misconduct and follow-up measures have been taken. If the investigations are still ongoing, the Company will inform about the status quo. But Lindt & Sprüngli also may not be able to give the reporter full details of the outcome of a case and actions taken for reasons of confidentiality, privacy and the legal rights of all concerned'. However, it is not clear the procedures it has in place to address delays or non-implementation of outcomes agreed with stakeholders. [Speak Up Policy, 2021: admin-lindtspruengli.integrityline.com]

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	<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 Company states in its Supplier Code of Conduct that suppliers shall comply with all applicable laws, regulations and industry standards concerning wages and benefits. Wages and benefits paid for a standard working week shall meet at least legal or industry minimum standards, or comply with legally binding, freely negotiated collective bargaining agreements, whichever is higher. They should always be sufficient to meet basic needs of workers and their families. No evidence found, however, on requirement to wages allowing some discretionary income. [Supplier Code of Conduct, 2022: lindt-spruengli.com] • Met: Improving living wage practices of suppliers: The Company indicates that its program 'contributes to building resilient livelihoods for farmers, and their families and communities through a holistic approach for increasing net income. We tackle this by increasing productivity (yield per hectare), diversifying household incomes, providing farmers with cash and in-kind premiums, and investing in community infrastructure. (...) we invest in farming resources and farm services. Farmers are supported with access to fertilizer, productive and disease-resistant cocoa seedlings, shade trees, and farming equipment such as cutlasses and wheelbarrows. For example, 563,789 cocoa seedlings were distributed for farm rehabilitation. We are also scaling up deployment of pruning groups to address a lack of labor in Ghana. This provides an opportunity to bridge the labor gap to improve farm management practices, while providing employment opportunities for youth in rural areas and helping to address one of the root causes for child labor. (...) We recognize that the price of cocoa is an important element to a sustainable cocoa sector. In addition to the market price, suppliers receive money to provide cash or in-kind premiums to farmers in the Lindt & Sprüngli Farming Program as part of our investments in sustainability programs. (...) However, we believe a holistic approach for increasing farmer net incomes is necessary, which is why the Farming Program includes other complementary measures to improve farmer livelihoods as described in this section (...) These opportunities include food crops and vegetable gardens, pig farming, poultry, and bee keeping, depending on the local context'. The webpage section Holistic approach to increase incomes of cocoa farmers states that the Lindt & Sprüngli Farming Program is 'present in Ghana, Ecuador, Madagascar, Papua New Guinea and the Dominican Republic'. [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com] & [Holistic Approach to Increase Income Cocoa Farmers (web), N/A: farming-program.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> Not Met: Assessment of number affected by payment below living wage: In its Farming Program Impact Evaluation Ghana it indicates: 'Most farmers do not earn a living income. Female-headed households have the largest gap to achieving a living income (53% gap, equating to US\$2,088). Male-headed, typical households have a gap of 42% (equating to US\$1,815) and male-headed, large households have a gap of only 11% towards a living income (equating to US\$482). However, if the value of crops grown for household consumption (US\$450) is included in the calculation, male-headed, large households do achieve a living income, but for female-headed and male-headed, typical households, the gap is too extensive to be closed in this way'. However, it is not clear its assessment of the number affected by (scope of) payment below living wages in its entire supply chain. [Impact Evaluation Ghana (Kit), 04/2020: lindt-spruengli.com] 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) 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): The Company reports that by 2020, 100% of cocoa farmers for cocoa beans in child labour risk countries are covered by a Child Labour Monitoring and Remediation System (CLMRS). All its Farming Program farms were covered by CLMRS. The Company also lists its key achievements and challenges during the 2019/20 cocoa season for each cocoa bean country of origin. However, it is not clear on the supplier list in each place and this is only for cocoa bean section. [Sustainability Report 2020, 31/12/2020: lindt-spruengli.com] <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)	0.5	<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: Child Labour rules in codes or contracts: In its Supplier Code of Conduct, the Company states: 'Child Labor Avoidance: Suppliers shall not, under any circumstances, use child labor as defined by ILO and United Nations Convention and/or national law, whichever is more stringent.' However, no mention of verifying the age of job applicants and workers and remediation programmes found. [Supplier Code of Conduct, 2022: lindt-spruengli.com] Met: How working with suppliers on child labour: The Company reports that all the Lindt & Sprüngli Farming Program farms were covered by Child Labour Monitoring & Remediation System (CLMRS), which includes training and awareness-raising for farmers as well as monitoring and elimination of child labour. The Company conducts Farming Program in Ghana, Ecuador, Madagascar, Papua New Guinea, and Dominican Republic. It also reports that in the 2019/20 season, 96 cases of child labour were identified through unannounced child labour monitoring visits. Among them, 97% of all cases identified through sensitization and building awareness with the children's parents. Remediation of three of these cases, involving two non-Program farmers and one Program farmer, is ongoing. Besides, in 2020, the Company started revising strategy for the protection of children's rights - an integral part of Lindt & Sprüngli Farming Program. The strategy supports cocoa suppliers and implementing partners in countries of origin with a risk of child labour to comply with Supplier Code of Conduct and effectively protect children's rights along our supply chain. The adapted strategy provides a more effective remediation framework based on a Community Child Protection System (CCPS) to protect children's rights in the communities where Lindt & Sprüngli operates. In its feedback to CHRB, the Company indicates that Child labor is additionally a component of the EcoVadis and SSP programs. [Sustainability Report 2020, 31/12/2020: lindt-spruengli.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by child labour in supply chain: As above, the Company reports that in the 2019/20 season, 96 cases of child labour were identified through unannounced child labour monitoring visits. Among them, 97% of all cases identified through sensitization and building awareness with the children's parents. Remediation of three of these cases, involving two non-Program farmers and one Program farmer, is ongoing. However, the Farming Program is only operated in cocoa bean section. It is not clear the scope of the risk/impact (i.e. potential people affected) [Sustainability Report 2020, 31/12/2020: lindt-spruengli.com] • Not Met: Analysis of trends in progress made
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 Company states in its Supplier Code of Conduct that deductions from wages as a disciplinary measure shall not be permitted unless authorized by applicable law and by a freely negotiated collective bargaining agreement in force. [Supplier Code of Conduct, 2022: lindt-spruengli.com] • Not Met: How working with suppliers on debt & fees <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 Supplier Code of Conduct indicates: 'Suppliers shall comply with all applicable laws, regulations and industry standards concerning wages and benefits. Wages and benefits paid for a standard working week shall meet at least legal or industry minimum standards, or comply with legally binding, freely negotiated collective bargaining agreements, whichever is higher. They should always be sufficient to meet basic needs of workers and their families. Deductions from wages as a disciplinary measure shall not be permitted unless authorized by applicable law and by a freely negotiated collective bargaining agreement in force'. However, no further evidence found that it requires the suppliers to pay workers in full and on time, in its contractual arrangements with suppliers or supplier code of conduct. [Supplier Code of Conduct, 2022: lindt-spruengli.com] • Not Met: How working with supply chain to pay workers regularly and on time <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	<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: Free movement rules in codes or contracts: The Supplier Code of Conduct indicates: 'Freely Chosen Employment: Suppliers shall not, under any circumstances, use forced, bonded or indentured labor, involuntary prison labor, or any forms of slavery. Employment must always be voluntary'. However, it is not clear the Company prohibit suppliers from retaining workers' personal documents or restricting workers' freedom of movement or requiring workers to use company provided accommodation. [Supplier Code of Conduct, 2022: lindt-spruengli.com] • Not Met: How working with suppliers on free movement <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	<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: FoA & CB rules in codes or contracts: The Company states in its Supplier Code of Conduct that 'Suppliers shall respect the rights of employees to form and join trade unions and bargain collectively. If Suppliers operate in a country where these rights are impaired by the law, they shall allow their employees to freely elect their own representatives which can enter into dialogue with the Supplier about working conditions'. Besides, regarding Harassment, Abuse and Disciplinary Practices, it indicates: 'Suppliers shall not engage in physical, mental, verbal, sexual or any other abuse, inhumane or degrading treatment, corporal punishment or any form of intimidation. Suppliers shall comply with local laws and regulations on disciplinary practices'. However, no specific mention of prohibiting intimidation or harassment against trade union members or representatives found. [Supplier Code of Conduct, 2022: lindt-spruengli.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: How working with suppliers on FoA and CB Score 2 <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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Sets out clear Health and Safety requirements: The Company states in its Supplier Code of Conduct that 'Suppliers shall provide their employees with a safe and healthy workplace in compliance with all applicable laws, regulations and industry standards, especially with view to building safety, housing conditions, electrical installations, machine safeguarding and personal protective equipment. Suppliers shall involve workers in the process of identifying and mitigating risks to worker's health and safety.' [Supplier Code of Conduct, 2022: lindt-spruengli.com] • Not Met: Injury Rate or Lost days or Near miss disclosures for last reporting period: The Company reports that the number of lost-time days per 100,000 hours worked decreased to 4.41 in 2020 (5.05 in 2019). The number of lost-time accidents per 100,000 hours worked was reduced to 0.20 in 2020 (0.24 in 2019). However, the figures are for production companies of Lindt & Sprüngli only, not for suppliers. [Sustainability Report 2020, 31/12/2020: lindt-spruengli.com] • Not Met: Fatalities rate for lasting reporting period: The Company reports that it had no accidents with fatalities in 2020. However, the figures are for production companies of Lindt & Sprüngli only, not for suppliers. [Sustainability Report 2020, 31/12/2020: lindt-spruengli.com] • Not Met: Occupation disease rate for last reporting period Score 2 <ul style="list-style-type: none"> • Not Met: How working with suppliers on H&S: The Company indicates in its feedback to CHRB that it has a Health & Safety Policy. However, no description found on how it proactively works with its supply chain to improve their practices in relation to health and safety. [Health and Safety Policy, 12/06/2018: lindt-spruengli.com] • 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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Rules on land & owners in codes or contracts: In its Human Rights Policy, the Company indicates: 'There are human rights issues that are particularly relevant to our business, industry and supply chain. [...] Among the broader human rights issues that we identified, we prioritize the following: (...) Land Rights (...)'. However, no further evidence found that it includes other land requirements, including the requirements 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 in its supplier code of conduct. [Human Rights Policy, 06/2022: lindt-spruengli.com] • Not Met: How working with suppliers on land issues Score 2 <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
D.1.9.b	Water and sanitation (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"> • Not Met: Rules on water stewardship in codes or contracts: The Company states in its Supplier Code of Conduct that 'Suppliers shall provide their employees with adequate working facilities which, at a minimum, shall ensure reasonable access to potable drinking water and sanitary facilities'. However, no evidence found in requirements in relation to affecting access to water to communities in the surroundings of operations. [Supplier Code of Conduct, 2022: lindt-spruengli.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: How working with suppliers on water stewardship issues: The Company states that it funded activities that were implemented by suppliers, which aimed at supporting cocoa-growing communities with urgently required materials. As part of this, the Company distributed hand sanitizer or soap, face masks, thermometers, portable hand washing stations, household wash kits or food aid packages. Additionally, the already established boreholes and water systems in Ghana, Papua New Guinea and Madagascar, which supply approximately 130,000 community members, were key to supporting personal health and hygiene. In 2019 it improved community infrastructure on the maintenance and repair of the 211 boreholes built so far. Following the maintenance activities, 206 boreholes are functioning to ensure access to water for more than 123,600 community members in our operating areas. [Sustainability Report 2020, 31/12/2020: lindt-spruengli.com] Score 2 • Not Met: Assessment on the number affected by lack of access to water and sanitation • Met: Provides analysis of trends demonstrating progress: The Company indicates that there is a KPI table for a three-year trend of 'Drinking water systems built and functioning (boreholes and larger systems) since start of Program', YOY +5% and 'Community members having access to safe drinking water through Program', YOY +2%. [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com]
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 • Not Met: How working with suppliers on women's rights: The 2021 Sustainability Report indicates: 'Income diversification is key to promoting women's empowerment and closing the living income gap of smallholder cocoa households. We therefore train our farmers and their spouses in on-farm and off-farm diversification initiatives, and selected farmers benefit through a start-up capital fund, as well as savings and loan opportunities. In 2021, we trained 6,830 individuals in additional income-generating activities and since the start of the Program, 27,336 have adopted non-cocoa additional livelihood opportunities, 8,535 of whom are women. These opportunities include food crops and vegetable gardens, pig farming, poultry and bee keeping, depending on the local context. In addition, we have facilitated the establishment of 218 Village Saving and Loans Associations (VSLA's) involving 5,324 farmers. VSLAs are a simple, accessible way to help individuals—especially women—and communities learn about saving, borrowing and investing responsibly. Typically, members do not have their own bank accounts or are unable to qualify for a loan through traditional financial providers. VSLA loans are based on trust among group members and can, for example, be used to start small businesses to diversify incomes'. However, although the Company has projects to promote income diversification and financial literacy, no further evidence found of how it works with suppliers to improve their practices in relation to women's rights (i.e equal pay for equal work, equal opportunities, elimination health and safety concerns particularly prevalent among women). Current evidence seems to focus in income diversification for households. [2021 Sustainability Report, 10/06/2022: lindt-spruengli.com] Score 2 • 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 16.04 out of 80 points scored in themes A-D has been applied to produce a score of 4.01 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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