

Company Name Subaru
Industry Automotive (Own Operations and Supply Chain)
Overall Score 14.5 out of 100

Theme Score	Out of	For Theme
1.4	10	A. Governance and Policies
5.8	25	B. Embedding Respect and Human Rights Due Diligence
2.0	20	C. Remedies and Grievance Mechanisms
2.4	25	D. Performance: Company Human Rights Practices
2.9	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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Universal Declaration of Human rights (UDHR): The Human Rights Policy, published both in the Sustainability Report and as a separate document, indicates: 'We will comply with the relevant laws and regulations of each country, and respect the human rights stipulated in international norms such as The Universal Declaration of Human Rights (UDHR)'. [Human Rights Policy, 04/2020: subaru.co.jp] Score 2 <ul style="list-style-type: none"> Not Met: Commitment to the UNGPs: The HR policy states that 'Respect for the rights and characteristics of individuals is an important management issue for realizing Subaru's corporate philosophy of promoting harmony between people, society, and the environment while contributing to the prosperity of society. Based on this policy, the Subaru Group clarifies its responsibilities to respect human rights based on the United Nations Guiding Principles on Business and Human Rights'. However, 'based on' is not considered a formal statement of commitment according to CHRB wording criteria. [Human Rights Policy, 04/2020: subaru.co.jp] Not Met: Commitment to the OECD Guidelines for Multinational Enterprises
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	1.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Company has a commitment to the ILO Core: The Human Rights Policy, published both in the Sustainability Report and as a separate document, indicates: 'We will comply with the relevant laws and regulations of each country, and respect the human rights stipulated in international norms such as (...) The ILO Declaration on Fundamental Principles and Rights at Work'. [Human Rights Policy, 04/2020: subaru.co.jp]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Company has a explicit commitment to All four ILO Core: The Human Rights Policy covers child and forced labour, no tolerance for discrimination. Regarding the rights to freedom of association and collective bargaining, it indicates: 'We respect freedom of association and the right to collective bargaining, which are fundamental workers' rights. We are committed to engagement with employees to ensure a positive working environment'. [Human Rights Policy, 04/2020: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Company expect suppliers to commit to ILO Core: The HR policy states that 'We will comply with the relevant laws and regulations of each country, and respect the human rights stipulated in international norms such as (...) The ILO Declaration on Fundamental Principles and Rights at Work'. The policy states: 'This policy applies to the Subaru Group worldwide—SUBARU CORPORATION and its all subsidiaries, expects and encourages our business partners and other stakeholders associated with our operations, including those in the supply chain, to respect human rights in accordance with this policy'. [Human Rights Policy, 04/2020: subaru.co.jp] • Not Met: Company explicitly list All four ILO for suppliers: The HR policy covers different commitments that include child and forced labour. Regarding the rights to freedom of association and collective bargaining, it specifies: 'We respect freedom of association and the right to collective bargaining, which are fundamental workers' rights. We are committed to engagement with employees to ensure a positive working environment'. This policy applies to the 'Subaru Group worldwide—SUBARU CORPORATION and its all subsidiaries, expects and encourages our business partners and other stakeholders associated with our operations, including those in the supply chain, to respect human rights in accordance with this policy'. However, regarding the rights mentioned above, the Company specifies 'Encouraging Our Supply Chains' (as opposite to Subaru Group that requires respect for these rights), hence it is not clear it expects suppliers to commit to respect those rights as 'encouraging' is not considered a formal statement of commitment according to CHRB wording criteria. The Company expects suppliers to have 'Zero Tolerance for Discrimination'. The Supplier CSR Guidelines covers forced and child labour, non-discrimination. As for the rights to freedom of association and collective bargaining, it states 'We recognize employees' rights of free association in accordance with the laws in each country and region'. However, it is not clear whether the Company requires to respect those rights in all contexts, as it indicates 'in accordance with the laws in each country and region'. In these cases (companies referring to local laws in freedom of association and collective bargaining), companies are expected to require alternative mechanisms or equivalent workers bodies where the right to freedom of association and collective bargaining is restricted under law. The Company has provided feedback to CHRB regarding this subindicator. However, evidence is already in use. [Human Rights Policy, 04/2020: subaru.co.jp] & [Supplier CSR Guidelines, 10/2021: subaru.co.jp]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	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: Commitment to respect H&S of workers: The Basic Health and Safety Policy, found in the Sustainability Report, specifies: 'With the aim of reducing industrial accidents, traffic accidents, diseases, and fires and other disasters to zero, every individual will strive to create a safe, comfortable workplace through efforts to improve facilities, environments, and work methods, and to enhance management and awareness, based on a shared recognition of the importance of health and safety'. However, 'aim' is not considered a formal statement of commitment according to CHRB wording criteria. Moreover, the Company indicates, on its Basic Policy on CSR, that: 'We create a workplace based on the following points that allows for employee self-improvement and advancement. (...) Create a safe and healthy workplace for employees'. The Basic Policy on CSR is found on the CSR Guidelines for Suppliers. However, no policy statement commitment it to respect the health and safety of workers found. Previous assessment used evidence from the Company's CSR Report 2019, dated 2019, which CHRB no longer considers a suitable source for policy statements. No further evidence found. [Basic Health and Safety Policy, 04/2002: subaru.co.jp] & [Supplier CSR Guidelines, 10/2021: subaru.co.jp] • Not Met: Respect ILO labour standards on working hours or Commits to 48 hours regular work week [Human Rights Policy, 04/2020: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expect suppliers to commit to H&S of their workers: The Company's Supplier CSR Guidelines (2021), it indicates: 'We strive to prevent accidents and disasters with ensuring the safety and health of employees at work as our priority'.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Regarding the Company's Supplier CSR Guidelines, it states: 'We expect utilizing these guidelines will help our partners to expand and promote CSR activities jointly with their own business partners'. However, 'striving' is not considered a formal statement of commitment according to CHRB wording criteria. The Company has provided feedback to CHRB regarding this indicator. However, evidence was already in use. [Supplier CSR Guidelines, 10/2021: subaru.co.jp]</p> <ul style="list-style-type: none"> • Not Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week: The Supplier CSR Guidelines states: 'We comply with the laws in each country and region related to the determination of the working hours of employees (including overtime work) as well as the provision of holidays and annual paid leave'. Regarding the Company's Supplier CSR Guidelines, it indicates: 'We expect utilizing these guidelines will help our partners to expand and promote CSR activities jointly with their own business partners'. However, no formal commitment about respecting the ILO conventions on working hours was found. Alternatively, the Company would achieve this by committing to a 48 hours regular working week, and consensual overtime paid at a premium rate. The Company has provided feedback to CHRB regarding this indicator. However, evidence was already in use. [Supplier CSR Guidelines, 10/2021: subaru.co.jp]
A.1.3.a.MO	Commitment to respect human rights particularly relevant to the industry – responsible sourcing of minerals (MO)	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: Responsible mineral sourcing: The Human Rights Policy, published both in the Sustainability Report and as a separate document, indicates: 'We engage in responsible procurement practices including those related to conflict minerals'. However, no policy statement committing it to the responsible sourcing of minerals found. [Human Rights Policy, 04/2020: subaru.co.jp] • Not Met: Based on OECD Guidance: The HR policy indicates: 'The Subaru Group carries out human rights due diligence in accordance with the procedures stipulated in the United Nations Guiding Principles on Business and Human Rights'. However, no commitment found to following the OECD Guidance at least in respect of 3TG. The Section of CSR procurement of the sustainability report indicates that 'in this survey [conflict minerals] we referenced OECD Due Diligence Guidance for Responsible Supply Chains of Minerals From Conflict Affected and High-Risk Areas, using the Conflict Minerals Reporting Template (CMRT) [...] we used this to trace through the supply chain and identify smelters, checking or not we are colluding in the infringement of human rights or contributing to sources of funding for armed groups'. However, despite the Company conducts this processes, these are evaluated in D.5.10 indicators. This subindicator looks for an explicit commitment in a policy document to conduct due diligence in accordance with the OECD Guidance for minerals. [Human Rights Policy, 04/2020: subaru.co.jp] & [Integrated Report 2021, 2021: subaru.co.jp] • Not Met: Requires suppliers to commit to responsible mineral sourcing: According to its Supplier CSR Guidelines: 'We aim not to use raw materials related to human rights infringements, such as conflict minerals, and strive to identify conditions and respond appropriately'. It then specifies that conflict minerals are: 'Minerals that have concern to be involved in support to Nongovernment armed group, Human rights violation and illegal action. According to Dodd-Frank Wall Street Reform and Consumer Protection Act, the minerals produced in the Democratic Republic of the Congo and surrounding countries such as Tin, Tantalum, Tungsten and Gold, to fund the activities of armed groups in the region'. Regarding the Company's Supplier CSR Guidelines, it indicates: 'We expect utilizing these guidelines will help our partners to expand and promote CSR activities jointly with their own business partners'. However it is not clear the Company requires its suppliers to follow the company's responsible sourcing policy or the company requires its suppliers to follow the OECD Guidance, as 'aim' is not considered a formal statement of commitment according to CHRB wording criteria. [Supplier CSR Guidelines, 10/2021: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commits to follow OECD Guidance for all minerals • Not Met: Suppliers expected to make similar requirements of their suppliers
A.1.3.b.MO	Commitment to respect human rights particularly relevant to the industry – vulnerable groups (MO)	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: Women's rights: The Human Rights Policy, published both in the Sustainability Report and as a separate document, indicates: 'We will give special consideration to respect for the human rights of women, children'. [Human Rights Policy, 04/2020: subaru.co.jp] • Met: Children's rights: The HR policy states that 'We will give special consideration to respect for the human rights of women, children'. [Human Rights Policy, 04/2020: subaru.co.jp]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Expects suppliers to respect these rights: The HR policy states that 'We will give special consideration to respect for the human rights of women, children'. This policy applies to 'the Subaru Group worldwide—SUBARU CORPORATION and its all subsidiaries, expects and encourages our business partners and other stakeholders associated with our operations, including those in the supply chain, to respect human rights in accordance with this policy'. [Human Rights Policy, 04/2020: subaru.co.jp] <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	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: The Company commits to remedy: The Human Rights Policy, published both in the Sustainability Report and as a separate document, indicates 'We will strive to remedy any adverse human rights impact that we have caused or are involved in. We will also establish and maintain our grievance mechanism to do so'. However, 'strive' is not considered a formal statement of commitment according to CHRB wording criteria. [Human Rights Policy, 04/2020: subaru.co.jp] • Not Met: Company expect suppliers to make this commitment: See above. Although most of the content of the policy applies to suppliers, the use of the wording 'strive to' does not constitute a formal statement of commitment to remedy according to CHRB wording criteria. The Company has provided feedback to CHRB regarding this subindicator. However, evidence was not material. [Human Rights Policy, 04/2020: subaru.co.jp] & [Fundamental Procurement Policy, N/A: subaru.co.jp] <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
A.1.5	Commitment to respect the rights of human rights defenders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Zero tolerance attacks on HRs Defenders (HRDs) • Not Met: Company expect suppliers to make this commitment: The Company has provided feedback to CHRB regarding this subindicator. However, evidence was not material. [Fundamental Procurement Policy, N/A: subaru.co.jp] <p>Score 2</p> <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	<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: Board level responsibility for HRs: The Company states in its Corporate Governance Guidelines policy that: 'The Company shall clarify the Subaru Group's responsibilities to respect human rights, shall appoint Representative Director, President and CEO as a director who is responsible for leading the process of developing the Policy and assigning resources as needed for its implementation and continued improvement, and shall make ongoing efforts, in particular, to response to human rights risks and strive to implement remedies'. However, no details found on whether there's a Board committee in charge of overseeing human rights. Evidence seems to refer to the CEO alone, which is not considered sufficient unless he/she is supported by other board members. The Sustainability report indicates that the CEO is the Chair of the CSR Committee: 'At the Sustainability Committee [Renamed CSR Committee], chaired by the Representative Director, President and CEO, we hold discussions on global human rights issues and initiatives. The results of these discussions are used in submissions and report at the Board of Directors in order to Take appropriate measures'. However, the CSR Committee, seems to be made of executives, therefore, not being a Board of Directors Committee. Although the Board is briefed through this submissions, it is not clear which Committee/person not being the CEO at Board level is tasked with specific governance oversight. [Corporate Governance Guidelines, 1/04/20: subaru.co.jp] & [2021 Sustainability report: subaru.co.jp] • Not Met: Describe HR expertise of Board member

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Speeches/letters by Board members or CEO: The Company has provided feedback to this indicator. However evidence was not material. This subindicator looks for a communication, speech or presentation, made (if it's a letter, signed) by the CEO or a board member in which human rights are the center of the communication. The CEO or Board member is expected to discuss why human rights matter to the business or any challenges to respecting human rights encountered by the business. [2021 Sustainability report: subaru.co.jp]
A.2.2	Board responsibility	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Board/Committee review HRs strategy: The Sustainability report indicates that the CEO is the Chair of the CSR Committee: 'At the Sustainability Committee [Renamed CSR Committee], chaired by the Representative Director, President and CEO, we hold discussions on global human rights issues and initiatives. The results of these discussions are used in submissions and report at the Board of Directors in order to Take appropriate measures'. However, the CSR Committee, seems to be made of executives, therefore, not being a Board of Directors Committee. Although the Board is briefed through this submissions, no further details were found (i.e. which board Committee uses this to inform or discuss strategy, how many times does a Board of Directors/Board committee meets to discuss this, etc.). [2021 Sustainability report: subaru.co.jp] • Not Met: Examples/trends re HR discussion in the last reporting period: The report also indicates that 'This policy [Human Rights Policy] was formulated with full consideration to stakeholders' expectation, incorporating discussions with outside experts and overseas subsidiaries. It was officially established after approval by the second meeting of the CSR Committee for FYE march 2020 and reporting to the Board of Directors in March 2020'. However, no evidence found about human rights issues discussed at Board level as the CSR Committee is seems to be an executive Committee (and therefore, considered in B.1.1). [2021 Sustainability report: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: How affected stakeholders/HR experts informed discussions: Although the Company indicates that the human rights policy was formulated with full consideration to stakeholders' expectation and incorporating discussions with experts, as indicated above, these seem to take place at executive level. This subindicator looks for evidence of how affected stakeholders/human rights experts inform discussions held at Supervisory level. [2021 Sustainability report: subaru.co.jp]
A.2.3	Incentives and performance management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Incentives for at least one board member: The Company indicates that 'The Key Performance Indicator (KPI) for variable compensation (PSU) will be reviewed to coincide with updates to mid-term management visions or management indicators. For this revision, consolidated ROE and employee engagement (employee satisfaction evaluation) will be adopted for quantitative (financial) evaluation and qualitative (non-financial) evaluation, respectively. Such compensation will not be paid to Outside Directors'. This Compensation affects to the 'Representative Director President & CEO). However, it is not clear the link to human rights key issues. The Company has provided additional source this indicator. However, it was in Japanese. [Convocation of General Meeting of Shareholders, 02/06/2022: subaru.co.jp] & [2021 Sustainability report: subaru.co.jp] • Not Met: At least one key HR risk, beyond employee H&S <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria made public • Not Met: Review of other board performance criteria
A.2.4	Business model strategy and risks	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: Board process to review business model and strategy: The Company indicates that 'At the Sustainability Committee [Renamed CSR Committee], chaired by the Representative Director, President and CEO, we hold discussions on global human rights issues and initiatives. The results of these discussions are used in submissions and report at the Board of Directors in order to Take appropriate measures'. However, the CSR Committee, seems to be made of executives, therefore, not being a Board of Directors Committee. In addition, this indicator looks for description of specific processes in place that allows a revision of the Company's business model or strategy due to inherent risks to human rights at

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Board of Directors Level or Board of Directors Committee. The CSR promotion system itself indicates that 'the membership of the Sustainability [CSR] committee, which is headed by the President and Representative Director, is composed of all executives'. [2021 Sustainability report: subaru.co.jp]</p> <ul style="list-style-type: none"> • Not Met: Describe frequency and triggers for reviewing <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions decided

B. Embedding Respect and Human Rights Due Diligence (25% of Total)

B.1 Embedding Respect for Human Rights in Company Culture and Management Systems (10% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a: See indicator A.1.2.a • Met: Senior responsibility for HR implementation and decision making: The Company state 'the CSR Committee decided to form the Human Rights Task Team in March 2019, which was materialized in April 2019 and is comprised of the Human Resources Department, IR Department, Sustainability Promotion Department, and Procurement Planning Department. As a result of multiple discussions with outside experts and specialists, the Task Team formulated the Human Rights Policy in April 2020. The newly appointed chair is also the director in charge of the Sustainability Promotion Department, which was assigned to serve as secretariat.' [Annual Report 2020, 2020: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How it assigns Day-to-day responsibility • Not Met: Day-to-day resources and expertise allocation in own ops • 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: The Company indicates that 'The Key Performance Indicator (KPI) for variable compensation (PSU) will be reviewed to coincide with updates to mid-term management visions or management indicators. For this revision, consolidated ROE and employee engagement (employee satisfaction evaluation) will be adopted for quantitative (financial) evaluation and qualitative (non-financial) evaluation, respectively. Such compensation will not be paid to Outside Directors'. This Compensation affects to the 'Representative Director President & CEO). However, it is not clear the link to human rights key issues. The Company has provided additional source this indicator. However, it was in Japanese. [Convocation of General Meeting of Shareholders, 02/06/2022: subaru.co.jp] & [2021 Sustainability report: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: At least one key HR risk, beyond employee H&S • Not Met: Performance criteria made public • Not Met: Review of other senior management performance
B.1.3	Integration with enterprise risk management	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 risks is integrated as part of enterprise risk system: The Company has provided additional sources to this indicator. However, evidence is in Japanese. • Met: Provides an example: The Company indicates that 'Based on the [Human Rights] policy, we are implementing a "human rights due diligence" program, which is aimed at identifying human rights risks in business scenes and developing/implementing countermeasures, starting with the personnel and procurement areas. The Company will also extend its human rights initiatives by urging its business partners and other parties involved in its operations, including its supply chain, to respect human rights based on this policy and carry out risk reduction measures. If a company commits an act with human rights issues, it not only results in loss of trust of customers but also damages its brand image, significantly affecting the business foundation, and therefore Subaru recognizes respecting human rights as a risk related to its industry and business operations. [Convocation of General Meeting of Shareholders, 02/06/2022: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Audit Ctte or independent risk assessment: The Company states in its 2019 CSR Report that: 'the Audit Department performs planned audits of each department and companies. Subaru has also created and operates a system and

Indicator Code	Indicator name	Score (out of 2)	Explanation
			organization to ensure compliance, which is the foundation of risk management, in order to assist with the development of the internal control system. Subaru has established the Compliance Committee which deliberates, discusses, determines, exchanges information, and liaises on important compliance issues to promote the implementation of company-wide compliance'. However, no evidence found about how it assesses the adequacy of the Enterprise risk management systems in managing human rights. [Annual Report, 2019: subaru.co.jp] & [CSR Report 2019, 2019: subaru.co.jp]
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • 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 Company states on its website that: 'In order to raise awareness regarding the respect for human rights, we have introduced lectures on the importance of diversity and Subaru's initiatives in the training course for new recruits and managers since FYE2016. In FYE2019, we held training 10 times with 435 employees attending'. The sustainability report states that 'In FYE March 2021, we held training for manager-class employees in SUBARU's human resources departments and all employees in its procurement departments with the purpose of helping them obtain knowledge about business and human rights, a topic of substance for our businesses. Approximately 250 employees participated in this training'. However, no evidence found of the Company communicating human rights policy commitments to all employees (including in local languages). [CSR Report 2019, 2019: subaru.co.jp] Score 2 <ul style="list-style-type: none"> • Not Met: Communication of policy commitments to stakeholder: The Company has provided feedback to CHRB regarding this subindicator. However, evidence was not material. This subindicator looks for evidence of how the Company proactively communicates its policies to affected stakeholders (with the exception of communication to suppliers, which is evaluated in assessed in B.1.4.b) [Supplier CSR Guidelines, 10/2021: subaru.co.jp] & [2021 Sustainability report: subaru.co.jp] • Not Met: How policy commitments are made accessible to audience
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Meets ILO requirement for suppliers on A.1.2.a • Met: Requires suppliers to communicate policy requirements: The Company indicates that 'At the Business Partner CSR Briefing, we present corporate policies such as our SUBARU Supplier CSR Guidelines in keeping with OECD Due Diligence Guidance for Responsible Business Conduct. In our annual Business Partner CSR Survey, we assess negative impact on our business partners and work with them to correct any issues discovered. In FYE March 2021, we took the following actions with a scope of approximately 550 automobile-related business partner companies (including approximately 360 in parts and raw materials, and approximately 190 in equipment and jig tools). We held the Business Partner CSR Briefing online via video distribution to help prevent the spread of COVID-19. In this briefing, we presented the importance of promoting CSR, details about the Subaru Group's CSR activities, and made specific requests to business partners (such as compliance with the SUBARU Supplier CSR Guidelines). The CSR Guidelines document indicates that 'We would like to ask all our suppliers for their understanding and cooperation in [...] expanding and promoting the guidelines among your own suppliers to facilitate our mutual growth through CSR'. Score 2 <ul style="list-style-type: none"> • Met: How HR commitments made binding/contractual: The SUBARU Group's Human Rights Policy states that it "expects and encourages our business partners and other stakeholders associated with our operations, including those in the supply chain, to respect human rights in accordance with this policy." In addition, 'The Subaru Group will also extend its human rights initiatives by urging its business partners and other parties involved in its operations, including its supply chain, to respect human rights based on this policy.' [Supplier CSR Guidelines, 10/2021: subaru.co.jp] & [Human Rights Policy, 04/2020: subaru.co.jp] • Not Met: Company requires suppliers to cascade down to their suppliers
B.1.5	Training on Human Rights	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Scores at least 1 on A.1.2.a: See indicator A.1.2.a • Met: How workers are trained on HR policy commitments: The Company states that: 'In order to raise awareness of the respect for human rights, we have been working to deepen our understanding of the importance of diversity and Subaru's initiatives by providing training courses for new recruits and managers since FYE2016. In FYE2019, we held training 10 times with 435 employees attending'. The

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Company also states in its Human Rights Policy: 'To ensure that this policy is understood and practiced by all the members of the Subaru Group, we conduct regular training and awareness-raising programs for executives, employees, and other stakeholders to respect for human rights'. [CSR Report 2019, 2019: subaru.co.jp] & [Human Rights Policy, 04/2020: subaru.co.jp]</p> <ul style="list-style-type: none"> • Met: Trains relevant managers including procurement: The sustainability report states that 'In FYE March 2021, we held training for manager-class employees in SUBARU's human resources departments and all employees in its procurement departments with the purpose of helping them obtain knowledge about business and human rights, a topic of substance for our businesses. Approximately 250 employees participated in this training'. [2021 Sustainability report: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a • Met: Meets both requirements under score 1 • Not Met: Trains suppliers to meet company's HR commitment • Not Met: Disclose % trained
B.1.6	Monitoring and corrective actions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Scores at least 1 on A.1.2.a: See indicator A.1.2.a • Not Met: Monitoring implementation of HR policy commitments across global ops and supply chain: The Company indicates examples of the implantation process of some human rights issues , such as harassment : 'Subaru has compiled rules and guidelines aimed at preventing all kinds of harassment. To prevent workplace bullying, we prepared a Workplace Bullying Explanatory Booklet, which we have distributed to all employees (except for no permanent employees). We also posted it on our intranet. In addition, we distributed the Workplace Bullying Prevention Handbook, which compiles points to note in order to create a workplace free from workplace bullying, to all managers and supervisors' and health and safety: 'each of our business sites conducts Health and Safety Meeting, where the general manager of each site talks to workplace leaders about the health and safety policies for the fiscal year to raise awareness about preventing industrial accidents, road safety, and health management. All employees confirm activity targets and plans, and participate in activities toward zero disaster and accidents as one united team'. The Company also states in its CSR Report that: 'the Audit Department performs planned audits of each department and companies. Subaru has also created and operates a system and organization to ensure compliance, which is the foundation of risk management, in order to assist with the development of the internal control system'. However, it is not clear if these audits cover human/labour rights. Additional evidence found refers only to harassment and safety. In relation to the supply chain, the sustainability report indicates the following: n FYE March 2021, we took the following actions with a scope of approximately 550 automobile-related business partner companies (including approximately 360 in parts and raw materials, and approximately 190 in equipment and jig tools). [...] We investigated business partners' CSR systems, CSR initiatives for their suppliers, and compliance with the SUBARU Supplier CSR Guidelines, referencing the results in supplier selection. In FYE March 2021, we found no issues with compliance among our business partners'. As indicated above, it is not clear, however, whether audits in own operations include human rights. <p>[CSR Report 2019, 2019: subaru.co.jp] & [2021 Sustainability report: subaru.co.jp]</p> <ul style="list-style-type: none"> • Not Met: Proportion of supply chain monitored: As described above, actions were taken with approximately 550 automobile-related business partner companies. It is not clear what proportion of the supply chain does this figure represent. [2021 Sustainability report: subaru.co.jp] • Not Met: Describe how workers are involved in monitoring <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 • Met: Disclose findings and number of corrective action: The Company indicates that 'We investigated business partners' CSR systems, CSR initiatives for their suppliers, and compliance with the SUBARU Supplier CSR Guidelines, referencing the results in supplier selection. In FYE March 2021, we found no issues with compliance among our business partners. We conducted questionnaires about non-Japanese employees at our business partners, and in FYE March 2021 we found no human rights violations regarding no Japanese employees or technical training interns'. [2021 Sustainability report: subaru.co.jp]

Indicator Code	Indicator name	Score (out of 2)	Explanation
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"> • Met: HR affects selection of suppliers: The Company states that: 'At Subaru, one of the criteria of our supplier selection is the compliance to these Guidelines. Subaru asks not only our suppliers but also their suppliers as well to develop and promote CSR. Going forward, Subaru will continue to promote CSR procurement efforts'. [Integrated Report 2021, 2021: subaru.co.jp] & [Supplier CSR Guidelines, 10/2021: subaru.co.jp] • Not Met: HR affects on-going supplier relationships <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe positive incentives offered to respect human rights • Met: Working with suppliers to meet HR requirements: The Company indicates: 'at the Business Partner CSR Briefing, we present corporate policies such as our SUBARU Supplier CSR Guidelines in keeping with OECD Due Diligence Guidance for Responsible Business Conduct. In our annual Business Partner CSR Survey, we assess negative impact on our business partners and work with them to correct any issues discovered. In FYE March 2021, we took the following actions with a scope of approximately 550 automobile-related business partner companies (including approximately 360 in parts and raw materials, and approximately 190 in equipment and jig tools).' [CSR Procurement Report - 2021, 2021: subaru.co.jp]
B.1.8	Approach to engagement with affected stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Stakeholder process or systems to identify and engage with workers/communities in the last two years • Not Met: Discloses stakeholders that HRs may be affected • Not Met: Provides two examples of engagement with stakeholders: The Company indicates in its Human Rights policy (disclosed as a table in the sustainability report) that it conducts regular training and awareness-raising programs with the employees and other stakeholders and that engages in dialogue and consultation with relevant stakeholders in order to improve its commitment of respect for human rights. However, these are commitments and declarations made in a policy. This subindicator looks for specific examples of dialogue held with affected stakeholders in the last two years. It also discloses training held in the last reporting year. However, this subindicator looks for evidence of how the company listens affected stakeholders' views in active dialogue. [2021 Sustainability report: subaru.co.jp] <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	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: Identifying risks in own operations: The Company indicates that 'In FYE March 2021, with cooperation from Lloyd's Register Japan K.K., we identified and conducted impact assessments for human rights risks in the domains of human resources (Gunma Plant) and procurement (Automotive Business). Through workshops, interviews, factory inspections, and other activities with stakeholders in each domain, we identified a number of particularly key risks. In the human resources domain, we identified forced labor among foreign workers, as well as long working hours and occupational accidents. In the procurement domain, meanwhile, we identified human rights violations among suppliers, harassment of suppliers, and responsible mineral procurement (e.g., conflict minerals, cobalt). Going forward, we will continue to mitigate risks by steadily implementing measures to combat them. [2021 Sustainability report: subaru.co.jp] • Met: Identifying risks through relevant business relationships: See above. [2021 Sustainability report: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe ongoing global risk identification in consultation with stakeholder/HR experts: Although the Company indicates that it identified risks through procurement in automotive business, evidence for own operations seem to refer to one particular factory. [2021 Sustainability report: subaru.co.jp] • Not Met: Triggered by new circumstances • Not Met: Describes risks identified
B.2.2	Assessing 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"> • Not Met: Describe process for assessment of HR risks and discloses salient HR issues

Indicator Code	Indicator name	Score (out of 2)	Explanation
	risks and impacts		<ul style="list-style-type: none"> • Not Met: How process applies to supply chain: The Company indicates that 'In FYE March 2021, we took the following actions with a scope of approximately 550 automobile-related business partner companies (including approximately 360 in parts and raw materials, and approximately 190 in equipment and jig tools) We held the Business Partner CSR Briefing online via video distribution to help prevent the spread of COVID-19. In this briefing, we presented the importance of promoting CSR, details about the Subaru Group's CSR activities, and made specific requests to business partners (such as compliance with the SUBARU Supplier CSR Guidelines). We investigated business partners' CSR systems, CSR initiatives for their suppliers, and compliance with the SUBARU Supplier CSR Guidelines, referencing the results in supplier selection. In FYE March 2021, we found no issues with compliance among our business partners'. However, this evidence seems to refer mainly to compliance monitoring. This subindicator looks for a process by which the Company determines which are the human rights issues that are salient through the Supply Chain, including a description of how geographical, social, economic or other factors were taken into account. [2021 Sustainability report: subaru.co.jp] • Met: Public disclosure of the results of HR assessment: The Company indicates that 'In FYE March 2021, with cooperation from Lloyd's Register Japan K.K., we identified and conducted impact assessments for human rights risks in the domains of human resources (Gunma Plant) and procurement (Automotive Business). Through workshops, interviews, factory inspections, and other activities with stakeholders in each domain, we identified a number of particularly key risks. In the human resources domain, we identified forced labor among foreign workers, as well as long working hours and occupational accidents. In the procurement domain, meanwhile, we identified human rights violations among suppliers, harassment of suppliers, and responsible mineral procurement (e.g., conflict minerals, cobalt). Going forward, we will continue to mitigate risks by steadily implementing measures to combat them. [2021 Sustainability report: subaru.co.jp] <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
B.2.3	Integrating and acting on human rights risks and impact assessments	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Action Plans to mitigate risks: The Company indicates in its 2019 CSR Report that: 'Subaru has created manuals for dealing with each type of emergency, which delineate what communication channels are to be used once a risk is recognized, how to form crisis management headquarters, and other methods to follow to respond optimally to the situation 'and' Subaru formulates location-specific BCPs*1 to ensure that the correct actions are taken swiftly for the continuity of Subaru's business and its recovery as soon as possible in the event of various emergencies'. However, these actions are related to general emergencies. No evidence found about the Company system to take action to prevent or mitigate salient human right issues. [CSR Report 2019, 2019: subaru.co.jp] • Not Met: Description of how global system applies to supply chain • Not Met: Example of actions decided on at least 1 salient HR issues: The Company includes examples of action plans related with the prevention of harassment and the protection of personal information in its 2019 CSR Report. However, these risk are not explicitly identified by the Company as own human right risk. Similar evidence is presented in the 2021 sustainability report. [2021 Sustainability report: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involve stakeholders in decisions about actions
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: System for tracking or monitor if actions taken are effective • Not Met: Lessons learnt from checking system effectiveness <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Involve stakeholders in evaluation of actions taken
B.2.5	Communicating on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe challenges to effective comms and how it is working to address them

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Channel accessible to all workers: The Company includes a compliance section in its CSR Report, which states that: 'Subaru has established and administers compliance systems/organization as well as carries out activities including various trainings' and it also states that 'the Subaru Group employees and temporary employees have the option of using the Compliance Hotline and reporting issues directly to the Hotline Desk'. [CSR Report 2019, 2019: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Channel is available in all appropriate languages and workers aware • Met: Describe how workers in the supply chain have access to grievance mechanism: The Company states in its Supplier CSR guidelines document that: 'We establish and operate structures that include policies, systems, conduct guidelines, whistleblowing systems, and education in order to fully enforce compliance' [Supplier CSR Guidelines, 10/2021: subaru.co.jp] • Met: Expect Suppliers to convey expectation to their own suppliers: The Company states in its Supplier CSR guidelines document that: 'We establish and operate structures that include policies, systems, conduct guidelines, whistleblowing systems, and education in order to fully enforce compliance' [Supplier CSR Guidelines, 10/2021: subaru.co.jp]
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism for community: Although the company has a compliance hotline for employees, it is not clear if it is open to local communities affected by the Company's operations. The sustainability report indicates that 'SUBARU maintains compliance with laws and regulations such as the Antimonopoly Act and the Act against Delay in Payment of Subcontract Proceeds, Etc., to Subcontractors. SUBARU also carries out fair trade promotion initiatives based on Automobile Industry Fair Trade Guidelines. As part of our efforts, SUBARU has set up a consultation service targeting at suppliers in SUBARU's supply chain'. However, this subindicator looks for evidence of a grievance mechanisms that allows external affected stakeholders to file complaints that may include human rights violations, particularly local communities affected by Company's operations. [2021 Sustainability report: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes accessibility and local languages and stakeholder awareness • Not Met: Communities access mechanism direct or through suppliers: The Supplier code states that 'we establish and operate structures that include policies, systems, conduct guidelines, whistleblowing systems, and education in order to fully enforce compliance'. However, no evidence found on whether suppliers' external affected stakeholders can file complaints in relation to supplier behavior. [Supplier CSR Guidelines, 10/2021: subaru.co.jp] • Not Met: Expect supplier to convey expectation to their own suppliers: The Supplier code also indicates that 'We would like to ask all our suppliers for their understanding and cooperation in utilizing the guidelines to be of assistance in your practice of CSR while, at the same time, expanding and promoting the guidelines among your own suppliers to facilitate our mutual growth through CSR'. However, as indicated above it is not clear if suppliers are required to have a whistleblowing system that allows complaints from suppliers' external affected stakeholders. [Supplier CSR Guidelines, 10/2021: subaru.co.jp]
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: The Company states that 'The Compliance Committee, a company-wide committee, has been established to promote corporate compliance'. 'To disseminate the existence of the hotline system, Subaru has distributed cards which display the workings of the system and the contact details for the hotlines to Subaru Group employees while at the same time putting up posters in workplaces'. However, no evidence found on how user participate in the creation or assessment of the Company whistleblowing mechanisms. The Company has provided evidence to CHRB regarding this indicator. Evidence was not material. [CSR Report 2019, 2019: subaru.co.jp] & [2021 Sustainability report: subaru.co.jp] • Not Met: Examples (at least two) of how they do this

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Engages with potential or actual users on the improvement of the mechanism: The Company has provided evidence to this subindicator. However, evidence was not material. [2021 Sustainability report: subaru.co.jp] • Not Met: Provides user engagement example (at least two) on improvement
C.4	Procedures related to the mechanism(s)/channel(s) are equitable, publicly available and explained	0	<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 Company has provided feedback to CHRB regarding this indicator. However, evidence was not material. [2021 Sustainability report: subaru.co.jp] • 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"> • Not Met: Public statement prohibiting retaliation • Met: Practical measures to prevent retaliation: In its 2019 CSR report the Company states that: 'The names and departments of those making reports are kept strictly confidential unless their consent is given. This is done in order to prevent reprisals'. The Company also indicates in its CSR Report that: 'Since April 2008, an external specialist company has provided service to the Hotline Desk in the form of an outside service, allowing the Compliance Hotline to extend its hours and helping to ensure the confidentiality of the names and departments of those making reports. [CSR Report 2019, 2019: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Company indicate it will not retaliate against workers/stakeholders: The Company has provided evidence to CHRB regarding this subindicator. However, evidence was not material. [2021 Sustainability report: subaru.co.jp] • Not Met: Expects suppliers to prohibit retaliation against workers/stakeholders
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Complainants not asked to waive rights • Not Met: Company does not require confidentiality provisions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Will work with state based non judicial mechanisms • Not Met: Example of issue resolved (if applicable)
C.7	Remedying adverse impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how remedy has been provided: The Company state 'We will strive to remedy any adverse human rights impact that we have caused or are involved in. We will also establish and maintain our grievance mechanism to do so.' However, no further information found on how remedy has been provided. The Company has provided feedback to CHRB regarding this subindicator. However, evidence was not material. This subindicator looks for details of how the Company has provided effective remedy to victims of human rights violations. [Human Rights Policy, 04/2020: subaru.co.jp] & [2021 Sustainability report: subaru.co.jp] • Not Met: Says how it would provide remedy for victims if no adverse impact identified <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Changes to systems, processes and practices to stop similar impact • Not Met: Describe approach to monitoring implementation of agreed remedy • Not Met: Approach to learning from incident to prevent future impacts: In its 2019 CSR Report the Company states that: 'In FYE2019, Subaru carried out Compliance Awareness Training for managers of the Subaru Group to share cases (with background) of improper conduct involving vehicle inspections at Subaru and to promote efforts to never allow such improper conduct to happen at any sections'. However, no evidence found on changes in their protocols to prevent a specific human rights problem from happening again. [CSR Report 2019, 2019: subaru.co.jp]
C.8	Communication on the effectiveness of grievance	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Number grievances filed, addressed or resolved and outcome achieved: The Company reported 'there were 236 consultations in FYE March 2021, and 65 were labor related. Through initiatives to raise awareness of this system, Subaru

Indicator Code	Indicator name	Score (out of 2)	Explanation
	mechanism(s) and incorporating lessons learned		<p>has worked to foster mindsets for its proactive use and to improve awareness of compliance. This has led to more openness to consulting even about trivial matters, and more transparency about the system's operation, leading to an increase in the number of consultations.' However, no further information found on how many have been resolved, etc. [Integrated Report 2021, 2021: subaru.co.jp]</p> <ul style="list-style-type: none"> • Not Met: How lessons from mechanism improve management system <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Evaluation of the channel/mechanism and changes made as result • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

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

D.5 Automotive Manufacturing

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.5.1.a	Living wage (in own production or manufacturing operations)	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: Pays living wage or sets target date: The Company states: 'In order to promote the well-being of workers, we will pay appropriate wages more than the minimum and living wages'. However, further information found and no reference to a target timeframe. [Human Rights Policy, 04/2020: subaru.co.jp] • Not Met: Describes how living wage determined: The Company states in its 2019 CSR Report that: 'In addition to objectively evaluating job outcomes and performance levels for skills through the operation of the personnel system, supervisors and their subordinates share the challenges necessary for growth. Under the goal management system, all Subaru employees have an interview with their supervisors four times a year (goal setting, interim confirmation, outcome confirmation and evaluation sharing). Note that both men and women are treated properly and there is no gender gap in basic salary'. The 2021 sustainability report indicates that 'in the labor-management negotiations on the revision of wages (salaries and bonuses) and other labor conditions, the two parties work to reach an agreement for revision or the establishment of new rules'. It is not clear, however, whether the Company is paying all employees living wages or it has a target date for paying living wages. [CSR Report 2019, 2019: subaru.co.jp] & [2021 Sustainability report: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Paying living wage: The Company states in its Annual Report the quantity of Salaries and bonuses paid. However, no commitment of the Company on paying a living wage found. [Annual Report, 2019: subaru.co.jp] • Not Met: Definition of living wage reviewed with unions: The Company states in its 2019 CSR Report that: 'Subaru and its labor union hold a Labor and Management Council regularly for smooth corporate management and mutual communication, exchanging opinions regarding management policy and overviews of business results, production and sales as well as discussing issues such as labor conditions, issues concerning work styles and health and safety policies. In the spring negotiations, "wage revision (salary/bonuses)" is discussed'. It also states that: 'Subaru also carries out fair trade promotion initiatives in accordance with Automobile Industry Fair Trade Guidelines announced in June 2007 by the Ministry of Economy, Trade and Industry. As part of our efforts, Subaru has set up a consultation service targeting at suppliers in Subaru's supply chain'. However, no further details found including how it periodically reviews wages, including the concept of living wage [CSR Report 2019, 2019: subaru.co.jp]
D.5.1.b	Living wage (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Discloses living wage requirements in supplier code or contracts: CSR guidelines require to 'comply with the laws in each country and region related to minimum wages, overtime work, payroll deductions, piecework wages, and other benefits'. However, no details found in relation to living wages (basic needs for employee and dependents and providing some discretionary income). The Company has provided feedback to CHRB regarding this indicator. However, evidence was already in use. [Supplier CSR Guidelines, 10/2021: subaru.co.jp] • Not Met: Improving living wage practices of suppliers <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by payment below living wage • Not Met: Provides analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.5.2	Aligning purchasing decisions with human rights	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • 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 Score 2 <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.5.3	Mapping and disclosing 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: Identifies direct and indirect suppliers back to manufacturing sites (factories or fields) Score 2 <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.5.4.a	Prohibition of child labour: Age verification and corrective actions (in own production or manufacturing operations)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Does not use child labour: The Company states in its 2019 CSR report that: 'In addition, our basic concept is to make efforts to establish safe and comfortable work environments, including rejecting forced labor and child labor, in the Subaru Group and in the supply chain as well'. [Human Rights Policy, 04/2020: subaru.co.jp] • Not Met: Age verification of workers recruited: The Company states in its Suppliers CSR guidelines document that 'We do not permit the employment of children who have not reached the legal age of employment in each country and region'. However, there is no evidence found on how they verify the job applicant's age, including own operations. The Company has provided evidence to CHRB regarding this indicator. However, it was the supplier code. In addition, this subindicator requires explicit evidence of age verification of workers recruited company-wide (even if some countries don't pose risk in relation to age verification). [Human Rights Policy, 04/2020: subaru.co.jp] & [Supplier CSR Guidelines, 10/2021: subaru.co.jp] Score 2 <ul style="list-style-type: none"> • Not Met: Remediation if children identified
D.5.4.b	Prohibition of child labour: Age verification and corrective actions (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: Child Labour rules in codes or contracts: In its Supplier CSR guidelines document the Company includes a point prohibiting child labour: 'We do not permit the employment of children who have not reached the legal age of employment in each country and region'. The Company also states in its CSR report that: 'our basic concept is to make efforts to establish safe and comfortable work environments, including rejecting forced labor and child labor, in the Subaru Group and in the supply chain as well' and 'Subaru promotes our procurement activities based on the following basic approach: Prohibiting child labor'. However, no evidence found of requirements to have age verification measures and remediation programmes in place in case child labour is found. [Supplier CSR Guidelines, 10/2021: subaru.co.jp] & [CSR Report 2019, 2019: subaru.co.jp] Score 2 <ul style="list-style-type: none"> • Not Met: How working with suppliers on child labour • Not Met: Assessment of number affected by child labour in supply chain • Not Met: Analysis of trends in progress made
D.5.5.a	Prohibition of forced labour: Recruitment fees and costs (in own production or manufacturing operations)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Job seekers and workers do not pay recruitment fee • Not Met: Commits to fully reimbursing if they have paid Score 2 <ul style="list-style-type: none"> • Not Met: How practices are implemented and monitored for agencies, labour brokers or recruiters

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.5.5.b	Prohibition of forced labour: Recruitment fees and costs (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: Debt and fees rules in codes or contracts: The Company states in its supplier CSR guidelines document that: 'Prohibiting forced labor We do not engage in forced labor, making certain to ensure that all labor is voluntary and that employees are free to leave their jobs'. However, no evidence found about debt bondage requirements. The Company has provided additional evidence to this indicator. However, this was in Japanese (only public evidence in English is accepted). [Supplier CSR Guidelines, 10/2021: subaru.co.jp] Not Met: How working with suppliers on debt & fees Score 2 <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.5.5.c	Prohibition of forced labour: Wage practices (in own production or manufacturing operations)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Pays workers in full and on time: The company says: "In order to promote the well-being of workers, we will pay appropriate wages more than the minimum and living wages, and manage working hours appropriately." However, not information is given on a commitment to pay workers in full and on time. [Human Rights Policy, 04/2020: subaru.co.jp] Not Met: Payslips show any legitimate deductions Score 2 <ul style="list-style-type: none"> Not Met: How these practices are monitored for agencies, labour brokers or recruiters
D.5.5.d	Prohibition of forced labour: Wage practices (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: Requirement for suppliers to pay workers in full and on time in codes or contracts: The company says: "We comply with the laws in each country and region related to minimum wages, overtime work, payroll deductions, piecework wages, and other benefits." However, no information found on a commitment to pay workers in full and on time. [Human Rights Policy, 04/2020: subaru.co.jp] Not Met: How working with supply chain to pay workers regularly and on time Score 2 <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.5.5.e	Prohibition of forced labour: Restrictions on workers (in own production or manufacturing operations)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Does not retain documents or restrict movement Score 2 <ul style="list-style-type: none"> Not Met: How these practices are monitored for agencies, labour brokers or recruiters
D.5.5.f	Prohibition of forced labour: Restrictions on workers (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: Free movement rules in codes or contracts: The Company states in its Suppliers CSR guidelines that: 'We do not engage in forced labor, making certain to ensure that all labor is voluntary and that employees are free to leave their jobs'. However, no evidence found about the prohibition of retaining personal documents. [Supplier CSR Guidelines, 10/2021: subaru.co.jp] Not Met: How working with suppliers on free movement Score 2 <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.5.6.a	Freedom of association and collective bargaining (in own production or manufacturing operations)	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Commits not to interfere with union rights / Steps to avoid intimidation or retaliation: The Company's human rights policy states that 'we respect freedom of association and the right to collective bargaining, which are fundamental workers' rights. We are committed to engagement with employees to ensure a positive working environment'. [Human Rights Policy, 04/2020: subaru.co.jp] & [2021 Sustainability report: subaru.co.jp]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Discloses % total direct operations covered by collective CB agreements: The Company indicates that the total number of employees in March 2021 was 36,070. It also indicates that 'Confederation of Subaru Affiliated Labor Unions Number of members: 28,056 persons'. This represents approximately 77% of the workforce. [2021 Sustainability report: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets both requirements under score 1: As above
D.5.6.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 CSR guidelines document that: 'We engage in consultation and dialogue in good faith with the representatives of employees or employees. We recognize employees' rights of free association in accordance with the laws in each country and region'. However, no further evidence found including collective bargaining and, considering that requirements are conditioned in country laws, alternative mechanisms for those places where the exercise of these rights are restricted under local law. In addition, no evidence found about the prohibition of harassment against union members or representatives. [Supplier CSR Guidelines, 10/2021: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How working with suppliers on FoA and CB • 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.5.7.a	Health and safety: Fatalities, lost days, injury, occupational disease rates (in own production of manufacturing operations)	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: Describes process to identify H&S risks and impacts • Met: Injury Rate or Lost days or Near Miss disclosures for last reporting period: The Company discloses in its 2020 CSR Report, 'we had 37 industrial accidents, of which four were lost time accidents and none were fatal accidents.' [Integrated Report 2021, 2021: subaru.co.jp] • Met: Discloses Fatalities for last reporting period: As above. The Company reported no fatalities for the last reporting period. [Integrated Report 2021, 2021: subaru.co.jp] • Not Met: Occupational disease rate for last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Set targets for H&S performance • Not Met: Met targets or explain why not or what is doing to improve management systems
D.5.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Sets out clear Health and Safety requirements: The Company states in its Supplier CSR Guidelines that: 'We strive to prevent accidents and disasters with ensuring the safety and health of employees at work as our priority'. However, no further details found including specific requirements regarding health and safety. [Supplier CSR Guidelines, 10/2021: subaru.co.jp] • Not Met: Injury rate disclosures and lost days (or near miss disclosures) for the last reporting period • Not Met: Fatalities disclosures for last reporting period • Not Met: Occupational disease rates for the last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How working with suppliers on H&S • Not Met: Assessment of the number affected by H&S issues in the SP • Not Met: Provide analysis of trends in progress made
D.5.8.a	Women's rights (in own production or manufacturing operations)	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: Process to stop harassment and violence against women: The Company state 'The SUBARU Group regards the prevention of discrimination and harassment as important issues, and this is expressed in the Human Rights Policy. Seeking to prevent all forms of harassment, we prohibit such behavior in our work regulations, and it is also mentioned in the Conduct Guidelines. We have prepared the Power Harassment Explanatory Booklet, and ensure that all SUBARU employees are aware of its contents. Also, we distribute the Power Harassment Prevention Handbook to all managers and supervisors, and make efforts to prevent harassment.' Also, 'we have set up a Compliance Hotline (P.66) and a Harassment Advice Line internally and externally to accept requests for consultations regarding harassment.' [Annual Report 2020, 2020: subaru.co.jp] • Not Met: Working conditions take account of gender

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Measures and steps to address gender pay gap at all levels of employment: The Company reports that 'under the goal management system, all SUBARU employees have an interview four times a year (for goal setting, interim confirmation, outcome confirmation, and evaluation sharing) and the supervisors and subordinates agree on the challenges necessary for growth. Both men and women are treated appropriately and there is no gender gap in the basic salary.' However, no further information found on how the company addresses gender pay gap. [Annual Report 2020, 2020: subaru.co.jp] Score 2 <ul style="list-style-type: none"> • Not Met: Meet all requirements under score 1 • Not Met: Provides analysis of trends demonstrating closing gender pay gap
D.5.8.b	Women's rights (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Women's rights in codes or contracts: The Company states in its Supplier CSR guidelines: 'We do not discriminate on the grounds of race, ethnicity, country of origin, religion, gender or any other pretext in any employment situation'. Also 'We do not tolerate any form of harassment on the grounds of race, ethnicity or country of origin, religion, gender or any other pretext in our workplaces'. However, no further details found including equal pay for equal work and requirements to eliminate health and safety concerns that are particularly prevalent among women workers. [Supplier CSR Guidelines, 10/2021: subaru.co.jp] Score 2 <ul style="list-style-type: none"> • Not Met: How working with suppliers on women's rights • Not Met: Assessment on the number affected by discrimination or unsafe working conditions • Not Met: Provide analysis of trends in progress made
D.5.9.a	Working hours (in own production or manufacturing operations)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Respects max hours, min breaks and rest periods in its own operations: The company states that 'We comply with the laws in each country and region related to the determination of the working hours of employees (including overtime work) as well as the provision of holidays and annual paid leave'. However, this statement does not make it clear whether the company will comply with international standards on working hours, breaks and rest periods in all circumstances. The Company has provided feedback to CHRB regarding this indicator. However, evidence didn't refer to specific commitments on maximum working hours as required by this subindicator. [Human Rights Policy, 04/2020: subaru.co.jp] & [2021 Sustainability report: subaru.co.jp] Score 2 <ul style="list-style-type: none"> • Not Met: Assesses ability to comply with its commitments when allocating work/targets • Not Met: Meets both requirements under score 1 • Met: How it implements and checks this in its operations: The Company provides in its 2019 CSR Report information about Initiatives Aimed at Reducing Long Working Hours. As an example, the Company discloses its Flexi-time Work policy: 'Subaru introduced exit-time work system in FYE1999. Starting in FYE2017, Subaru is reducing the core time of exit-time work from four to two hours to facilitate work styles that are more tailored to various actuations in work. Employees can control their work hours; for example, at the times of low work load, they can go home early. This contributes to the fulfilment of employees' private life and reducing working hours'. [CSR Report 2019, 2019: subaru.co.jp]
D.5.9.b	Working hours (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: Working hours in codes or contracts: In its Supplier CSR Guidelines document the Company states that: 'We comply with the laws in each country and region related to the determination of the working hours of employees (including overtime work) as well as the provision of holidays and annual paid leave'. However, no evidence found on the maximum amount of working hours per regular working weeks or ILO standards. [Supplier CSR Guidelines, 10/2021: subaru.co.jp] Score 2 <ul style="list-style-type: none"> • Not Met: How working with suppliers on working hours • Not Met: Assessment of number affected by excessive working hours • Not Met: Provide analysis of trends in progress made

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.5.10.a	Responsible Mineral Sourcing: Arrangements with suppliers and smelters/refiners in the mineral resource supply chains	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: Due diligence in accordance with OECD Guidance in supplier contracts: Although the Company indicates in its Supplier CSR Guidelines that 'We aim not to use raw materials related to human rights infringements, such as conflict minerals, and strive to identify conditions and respond appropriately', no further evidence found that it incorporates into commercial contracts/written agreements with suppliers requirements to conduct due diligence in accordance with the OECD Guidance for at least 3TG. The Company has provided evidence to CHRB regarding this subindicator. However, evidence was not material to this subindicator requirements. This looks for a formal contractual requirement for suppliers to conduct due diligence for at least 3TG in accordance with OECD Guidance. Even if its processes include it, this looks for formal requirements being contractual. [Supplier CSR Guidelines, 10/2021: subaru.co.jp] & [2021 Sustainability report: subaru.co.jp] • Not Met: Works with smelters/refiners and suppliers to build capacity: The Company indicates: 'In FYE2019, upon request from our product suppliers, Subaru continued to conduct a conflict mineral survey targeting at about 200 suppliers of parts and materials'. However, it is not clear how it works with smelters/refiners and with suppliers to contribute to building their capacity in risk assessment and improving their due diligence performance. [CSR Report 2019, 2019: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Contractual requirement to disclosure smelter/refiner information • Not Met: Contractual requirement covers all minerals
D.5.10.b	Responsible Mineral Sourcing: Risk identification in mineral 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: Risk identification and disclosure in line with OECD Guidance: The Company indicates: 'In FYE2019, upon request from our product suppliers, Subaru continued to conduct a conflict mineral survey targeting at about 200 suppliers of parts and materials'. However, no further evidence of its processes for identifying and prioritizing risks and impacts in its supply chain as set out in the OECD Guidance found. The Company describes the due diligence actions conducted in FY ending March 2021. However, no details found on the specific steps taken to identify and priorities risks and impacts in its supply chain as set out in the OECD Guidance, including a disclosure of what are the risks identified with respect 3TG. [CSR Report 2019, 2019: subaru.co.jp] • Not Met: Identification of smelter/refiners and OECD Guidance: The Company indicates that 'In FYE March 2021, upon request from our customers, SUBARU continued to conduct a conflict mineral survey targeting about 210 suppliers of parts and materials. In this survey, we referenced the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, using the Conflict Minerals Reporting Template (CMRT), a questionnaire provided by the Responsible Minerals Initiative (RMI). We used this to trace through the supply chain and identify smelters, checking whether or not we are colluding in the infringement of human rights or contributing to sources of funding for armed groups'. However, no further details found of all the steps taken too clarify whether the smelters/refiners have carried out due diligence processes in accordance with the OECD Guidance with respect to at least 3TG. [2021 Sustainability report: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses smelters/refiners judged in line with OECD Guidance • Not Met: Risk identification and disclosure covers all minerals
D.5.10.c	Responsible Mineral Sourcing: Risk management in the mineral 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: Describes mineral risk management plan for supply chain • Not Met: Monitoring, tracking and whether better risk prevention/mitigation over time • Not Met: Disclose better risk prevention/mitigation over time <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Suppliers and stakeholders engaged in risk management strategy • Not Met: Risk management and response processes cover all minerals

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.5.11	Responsible Materials Sourcing	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: Due diligence for raw materials in supplier code/contracts: The Company states in its Suppliers CSR Guidelines document the requirement of not using raw materials that cause social problems as follows: 'We aim not to use raw materials related to human rights infringements, such as conflict minerals, and strive to identify conditions and respond appropriately'. The Company also states the Purchase of specific raw materials and parts as one of the Risks Associated with its Business Activities. However, no requirement for due diligence for raw materials found. The Company has provided feedback to CHRB regarding this indicator. However, evidence was not material. This indicator looks for specific evidence in relation to materials that are not conflict minerals (i.e. leather, rubber, lithium) [Supplier CSR Guidelines, 10/2021: subaru.co.jp] & [2021 Sustainability report: subaru.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Works with suppliers to build capacity in risk assessment and due diligence • Not Met: Meets all requirements under score 1 • Not Met: Identify the sources of high-risk raw materials in its supply chain

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 11.57 out of 80 points scored in themes A-D has been applied to produce a score of 2.89 out of 20 points for theme E.

Disclaimer

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

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

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As WBA, we want to emphasise that the results will always be a proxy for good human rights management, and not an absolute measure of performance. This is because there are no fundamental units of measurement for human rights. Human rights assessments are therefore necessarily more subjective than objective. The Benchmark

also captures only a snap shot in time. We therefore want to encourage companies, investors, civil society and governments to look at the broad performance bands that companies are ranked within rather than their precise score because, as with all measurements, there is a reasonably wide margin of error possible in interpretation. We also want to encourage a greater analytical focus on how scores improve over time rather than upon how a company compares to other companies in the same industry today. The spirit of the exercise is to promote continual improvement via an open assessment process and a common understanding of the importance of the UN Guiding Principles on Business and Human Rights.

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