

Company Name Panasonic Corporation
Industry ICT (Own Operations and Supply Chain)
Overall Score 12.7 out of 100

Theme Score	Out of	For Theme
1.6	10	A. Governance and Policies
3.9	25	B. Embedding Respect and Human Rights Due Diligence
2.0	20	C. Remedies and Grievance Mechanisms
2.7	25	D. Performance: Company Human Rights Practices
2.5	20	E. Performance: Responses to Serious Allegations

Please note that any small differences between the Overall Score and the added total of Measurement Theme scores are due to rounding the numbers at different stages of the score calculation process.

Please note also that the "Not met" labels in the Explanation boxes below do not necessarily mean that the company does not meet the requirements as they are described in the bullet point short text. Rather, it means that the analysts could not find information *in public sources* that met the requirements *as described in full* in the CHRB 2022 Methodology document for the sector concerned. For example, a "Not met" under "General HRs Commitment", which is the first bullet point for indicator A.1.1, does not necessarily mean that the company does not have a general commitment to human rights. Rather, it means that the CHRB could not identify a public statement of policy in which the company commits to respecting human rights.

Detailed assessment

A. Governance and Policies (10% of Total)

A.1 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: General HRs commitment: The Code states that 'As a global company, we must respect human rights and do our best to understand, acknowledge and respect the diverse culture, religions, mindsets, laws and regulations of people in different countries and regions where we conduct business'. [Code of Conduct, N/A: holdings.panasonic] Score 2 <ul style="list-style-type: none"> Not Met: Commitment to the UNGPs Not Met: Commitment to the OECD Guidelines for Multinational Enterprises: Previous assessment used evidence from the Company's '2020 Sustainability Data Book', which CHRB no longer considers a suitable source for policy statements. No further evidence found.
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Company has a commitment to the ILO Core: The Company's Code of Conduct state 'Panasonic is committed to human rights, including prohibition of forced labor, prohibition of child labor, protection of young workers, equal employment opportunities and treatment, elimination of discrimination, freedom of association, dialogue between labor and management, and effective recognition of the right to collective bargaining. Establish internal rules regarding respect and ensure compliance.' [Code of Conduct, N/A: holdings.panasonic] & [Human Rights and Labour Policy, 2022: holdings.panasonic] Met: Company has a explicit commitment to All four ILO Core: As above. Panasonic is committed to human rights, including prohibition of forced labor, prohibition of child labor, protection of young workers, equal employment

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>opportunities and treatment, elimination of discrimination, freedom of association, dialogue between labor and management, and effective recognition of the right to collective bargaining. Establish internal rules regarding respect and ensure compliance.' In addition, the Company human rights policy state 'We will seek ways to honor the principles of internationally recognized human rights when forced with conflicting requirements.' [Code of Conduct, N/A: holdings.panasonic] & [Human Rights and Labour Policy, 2022: holdings.panasonic]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Company expect suppliers to commit to ILO Core: As above. The agreement is premised on the understanding that the suppliers agree to our 'Procurement Policy' established pursuant to our business philosophy.' [Code of Conduct, N/A: holdings.panasonic] & [Supply Chain CSR Promotion Guidelines, 2022: holdings.panasonic] • Met: Company explicitly list All four ILO for suppliers: On its webpage section 'For Suppliers' the Company indicates: 'In order to fulfill the social responsibility throughout the supply chain, Panasonic has established "Supply Chain CSR Promotion Guidelines". We appreciate to our supplier's cooperation and compliance to these guidelines'. The CSR guidelines indicate that ' the Company has already requested suppliers to promote their CSR activities...[] the company enters into a standard purchase agreement that includes CSR related matters, such as human rights, safe working environment []. The agreement is premised on the understanding that the suppliers agree to our 'Procurement Policy' established pursuant to our business philosophy.' [Supply Chain CSR Promotion Guidelines, 2022: holdings.panasonic] & [For Supplier on web, N/A: panasonic.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: It indicates that 'The Company will give due consideration to the health of its employees and will maintain a comfortable workplace that meets all applicable safety standards'. [Code of Conduct, N/A: holdings.panasonic] • 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: An extract of the Company's Procurement Policy indicates that 'Complying with laws and regulations, social norms, and corporate ethics, the Company promotes procurement activities together with suppliers that fulfill their social responsibilities, such as human rights, labor, safety and health, global environmental conservation, information security'. Regarding the Supply Chain CSR Promotion Guidelines specifically, on its webpage section 'For Suppliers' the Company indicates: 'In order to fulfill the social responsibility throughout the supply chain, Panasonic has established "Supply Chain CSR Promotion Guidelines". We ask our suppliers to meet our CSR requirements, including the respect of human rights and the health and safety of workers' [Procurement Policy, N/A: panasonic.com] & [For Supplier on web, N/A: panasonic.com] • Not Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week
A.1.3.a.ICT	Commitment to respect human rights particularly relevant to the industry – responsible sourcing of minerals (ICT)	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: Responsible mineral sourcing: It indicates that 'In order to fulfill our corporate social responsibility, Panasonic promotes responsible procurement of minerals in the global supply chain'. However, it is not clear the Company commits it to the responsible sourcing of minerals as 'promotes' is not considered a formal statement of commitment according to CHRB wording criteria. [Responsible Procurement of Minerals Policy - on web, N/A: panasonic.com] • Met: Based on OECD Guidance: The Company indicates that it is 'implementing the following activities to promote the responsible procurement of minerals. We establish an internal control structure and management system for responsible procurement of minerals, based on the OECD Due Diligence Guidance'. [Responsible Procurement of Minerals Policy - on web, N/A: panasonic.com] & [Supply Chain CSR Promotion Guidelines, 2022: holdings.panasonic] • Met: Requires suppliers to commit to responsible mineral sourcing: It indicates that 'In order to fulfill our corporate social responsibility, Panasonic promotes responsible procurement of minerals in the global supply chain'. It then lists the activities it is implementing to promote the responsible procurement of minerals, which include: 'We establish an internal control structure and management system for responsible procurement of minerals, based on the OECD Due Diligence Guidance'. In addition, The Company requires in its Supply Chain CSR Promotion

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Guidelines: 'Suppliers shall formulate policies regarding responsible minerals procurement, and reasonably and continuously assure that the tantalum, tin, tungsten, and gold in products they manufacture does not directly or indirectly finance or benefit armed groups that are perpetrators of serious human rights abuses in the Democratic Republic of the Congo or neighboring countries'. [Responsible Procurement of Minerals Policy - on web, N/A: panasonic.com] & [Supply Chain CSR Promotion Guidelines, 2022: holdings.panasonic]</p> <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.ICT	Commitment to respect human rights particularly relevant to the industry – vulnerable groups (ICT)	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 • Not Met: Children's rights: Company provided feedback to this datapoint, but source provided is not considered a policy by CHRB standards. • Not Met: Migrant worker's rights • Not Met: Expects suppliers to respect at least one of these rights <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 Company states: 'If we suspect that our activities violate applicable laws, regulations or business ethics, we will report such information to a superior, or to the legal affairs section or other relevant section, or via an in-house notification hotline. Whistleblowers shall be protected from dismissal, demotion, or any other retaliatory treatment because of their well-intentioned reporting of possible violations of any law or regulation. We will ensure thorough and confidential treatment of information reported. Once we have established that a law or regulation has been violated, we will immediately seek to remedy the violation, take appropriate action and prevent it from recurring.' However, no formal statement found where the Company committed to remedy adverse impacts on individuals and workers and communities that it has caused or contributed to. [Code of Conduct, N/A: holdings.panasonic] • Not Met: Company expect suppliers to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Collaborating with other remedy initiatives: The Company provided feedback to this datapoint but evidence was not material. • 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 <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 • Not Met: Describe HR expertise of Board member <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Speeches/letters by Board members or CEO: The Company provide feedback to this datapoint but evidence is not material. We have not found speeches by the Board or CEO talking about the Company's human rights approach.
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 • Not Met: Examples/trends re HR discussion in the last reporting period <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

Indicator Code	Indicator name	Score (out of 2)	Explanation
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 states: 'Outside Directors and A&SB Members receive only a fixed compensation or the "basic remuneration" in the form of monthly monetary remuneration'. It explains: 'The Company determines the amounts of fixed basic remuneration, which is fixed compensation, based on the roles of recipients, taking also into account the management environment, their responsibilities and the remuneration trends of other companies'. However, no evidence found of an incentive or performance management scheme linked to an aspect of the Company's human rights policy commitments at board level. [2021 Annual Report, N/A: holdings.panasonic] • 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 • Not Met: Describe frequency and triggers for reviewing 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	1.5	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. • Met: Senior responsibility for HR implementation and decision making: In its Sustainability Data Book the Company indicates that 'The Chief Human Resources Officer (CHRO) is Executive Officer Shigeki Mishima (...). The Department responsible for the respect of human rights consist of the Human Resources & Industrial Relations Department established at the Panasonic headquarters, the human resources departments located in each of the seven Panasonic Companies (...), and all business divisions and affiliated companies under the Panasonic umbrella'. [2020 Sustainability Data Book, 31/03/2020: panasonic.com] Score 2 <ul style="list-style-type: none"> • Met: How it assigns Day-to-day responsibility: As indicated above, the department responsible is the 'Human Resources & Industrial Relations Department' established at the headquarters and in each of the seven Panasonic Companies (...), and all business divisions and affiliated companies'. In addition, has established an Equal Partnership Consultation Office and it has also created contact offices in each Divisional Company and business division: 'This reporting framework allows us to address any human rights violation concern by employees, including temporary staff'. [2020 Sustainability Data Book, 31/03/2020: panasonic.com] • 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	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Senior manager incentives for human rights: The Company indicates that 'the executive officer responsible for the Group's initiatives to respect human rights is the Group Chief Human Resources Officer, who is also in charge of the CSR and Corporate Citizenship Activities (as of August 2022). This officer's performance indicators include the Respect for Human Rights and the Labor Compliance of the Group, and is linked to his remuneration in fiscal 2023.' [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • 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 senior management performance
B.1.3	Integration with enterprise risk management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: HR risks is integrated as part of enterprise risk system: The Company describes its risk management system, however, it is not clear how attention to

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>human rights risks is integrated into its broader enterprise risk management system. [2021 Sustainability Data Book, 10/2021: holdings.panasonic]</p> <ul style="list-style-type: none"> • Not Met: Provides an example <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Audit Ctte or independent risk assessment: The Company established a Global & Group Risk Management Committee, responsible for determining what serious risks the entire company faces, as corporate major risks, based on the results of risk assessments conducted by each Company, affiliates, the Panasonic headquarters and regional headquarters. The Company states: 'The activities of the G&G Risk Management Committee are reported regularly at Board Meetings, and Audit & Supervisory Members.' However, there is no evidence of an Audit Committee or independent third party responsible for assessing the adequacy of the enterprise risk management systems in managing human rights. No further evidence found in its latest review. [2020 Sustainability Data Book, 31/03/2020: panasonic.com]
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	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 • Met: Communicates its policy to all workers in own operations: The Company indicates: 'As a company doing business globally, Panasonic believes in the fundamental principle of treating interactions not only with its employees but all stakeholders with the maximum degree of concern and respect for their human rights. Panasonic's human rights policies are expressly outlined in the Panasonic Code of Conduct and the Global Human Rights and Labor Policies'. Moreover, 'we conduct training for all new and permanent employees on our (...) Code of Conduct'. [2020 Sustainability Data Book, 31/03/2020: panasonic.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communication of policy commitments to stakeholder • Not Met: How policy commitments are made accessible to audience
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Meets ILO requirement for suppliers on A.1.2.a: See indicator A.1.2 • Met: Requires suppliers to communicate policy requirements: The 2021 Sustainability Data Book indicates: 'We ask each of our suppliers to agree to Panasonic Supply Chain CSR Promotion Guidelines, which bring together our management philosophy, CSR procurement policies, and other matters with which we want our suppliers to comply'. Panasonic Supply Chain CSR Promotion Guidelines contains the Company's human rights expectations. The document states: 'suppliers shall communicate these Guidelines requirements to suppliers and monitor the compliance'. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] & [Supply Chain CSR Promotion Guidelines, 2022: holdings.panasonic] <p>Score 2</p> <ul style="list-style-type: none"> • Met: How HR commitments made binding/contractual: It indicates: 'We ask each of our suppliers to agree to Panasonic Supply Chain CSR Promotion Guidelines, which bring together our management philosophy, CSR procurement policies, and other matters with which we want our suppliers to comply. We also ask them to perform CSR self-assessments before we start doing business with them. Additionally, we enter into a Standard Purchase Agreement with suppliers, which includes CSR-related items such as respect for human rights, safe working environments, and consideration for the environment'. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Met: Company requires suppliers to cascade down to their suppliers: The Company states that 'suppliers shall communicate these Guidelines requirements to suppliers and monitor the compliance.' [Supply Chain CSR Promotion Guidelines, 2022: holdings.panasonic]
B.1.5	Training on Human Rights	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Scores at least 1 on A.1.2.a: See indicator A.1.2. • Met: How workers are trained on HR policy commitments: The Company indicates: 'As a company doing business globally, Panasonic believes in the fundamental principle of treating interactions not only with its employees but all stakeholders with the maximum degree of concern and respect for their human rights. Panasonic's human rights policies are expressly outlined in the Panasonic Code of Conduct and the Global Human Rights and Labor Policies'. Moreover, 'we conduct training for all new and permanent employees on our (...) Code of Conduct'. Newly promoted employees are also trained. [2020 Sustainability Data Book, 31/03/2020: panasonic.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Trains relevant managers including procurement: The Company indicates: 'In order to increase understanding of CSR procurement and raise awareness of employees involved in procurement activities, we have created internal rules and manuals on CSR procurement, and disseminated the necessary information via handouts, the company's intranet and training sessions'. Moreover, 'We provide training to our personnel to disseminate fundamental knowledge on our approach to CSR and procurement compliance—including for instance prohibition of forced or child labor. (...) CSR procurement training is divided into two stages: CSR First Grade, which is meant to provide specialized knowledge so that buyers can solve issues when they arise on-site, and CSR Second Grade, which is meant to instill basic knowledge on how to carry out day-to-day procurement tasks while complying with CSR requirements. In order to be certified as a professional buyer, procurement staff must both take CSR Second Grade classes and pass their test'. [2020 Sustainability Data Book, 31/03/2020: panasonic.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a: See indicator A.1.2. • Met: Meets both requirements under score 1: See above. • Not Met: Trains suppliers to meet company's HR commitment: As part of its Enforcement of the Panasonic Supply Chain CSR Promotion Guidelines: 'Training to ensure workplace safety and emergency preparedness, safety measures for machinery and equipment, and occupational health and safety rules for facilities'. Although the Company describes some specific supplier health and safety trainings, no evidence found of general human rights training (policy commitments) conducted for suppliers. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Not Met: Disclose % trained
B.1.6	Monitoring and corrective actions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Scores at least 1 on A.1.2.a: See indicator A.1.2. • Met: Monitoring implementation of HR policy commitments across global ops and supply chain: The Company indicates that: 'Panasonic has been conducting Overseas Human Resources and Labor Assessments aiming to identify, comprehend, and resolve issues in personnel management and labor management overseas. The checklist used in the survey contains around 300 items, including those concerning proper implementation of labor management; compliance with local labor laws, employment systems, and business practices; as well as identification of negative influential factors on business and of latent risks that could cause labor-related issues. After the local affiliate has conducted a self-assessment based on the checklist, an assessor who belongs to a Divisional Company or business division in Japan performs an audit. Efforts to resolve problems identified via these assessments are undertaken primarily by Lead Assessor (mainly managers in charge of human resources), who strive to raise the level of labor management. Furthermore, since fiscal 2015, Panasonic has implemented risk assessment and improvement efforts based on a "Self-Assessment Checklist" related to labor and human rights issues'. As for its supply chain, the Company indicates: 'Since fiscal 2016, Panasonic has asked suppliers to begin conducting CSR self-assessments (based on our Procurement Guidelines) of the state of their initiatives related to human rights, fair labor, health and safety, the environment, and ethics. (...) We place priority on self-assessments in regions with higher CRS risk. (...) When necessary, we even go to visit our suppliers' actual facilities for confirmation, hearings, and the like'. [2020 Sustainability Data Book, 31/03/2020: panasonic.com] & [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Met: Proportion of supply chain monitored: Regarding its self-assessments, it indicates: 'In fiscal 2017, some 5,000 suppliers mainly in China, India, and Southeast Asia conducted these assessments. In fiscal 2018, some 2,000 of our suppliers in Japan conducted these assessments. In fiscal 2019, roughly 3,000 assessments were conducted, including new suppliers. In fiscal 2020 more new suppliers conducted self-assessments, and over these five years, nearly all Panasonic suppliers have now provided self-assessments. Additionally, we had some 1,500 of our key suppliers in fiscal 2021, including both existing and new suppliers, which Panasonic continues to do business with'. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Not Met: Describe how workers are involved in monitoring <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a: See indicator A.1.2. • Not Met: Describes corrective action process: It indicates: 'When issues are found in the course of CSR self-assessments, we get to work toward making

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>improvements using a variety of different methods. When necessary, we even go to visit our suppliers' actual facilities for confirmation, hearings, and the like'. However, no further description of its corrective action process found. [2021 Sustainability Data Book, 10/2021: holdings.panasonic]</p> <ul style="list-style-type: none"> • Not Met: Disclose findings and number of corrective action: The Company indicates: 'In fiscal 2018 we visited four suppliers in Thailand and three in China to verify their actual facilities. Issues related to safety and health had been found at suppliers in Thailand, and we had identified problems with both safety and health and the environment at the suppliers in China, so we had asked the suppliers to take corrective action. By fiscal 2020, Panasonic had also visited 100 suppliers for site audits in China and Malaysia, areas where risks were considered high in terms of human rights, labor, and the environment'. However, no further details found of the number of corrective action processes as a result of the monitoring. [2021 Sustainability Data Book, 10/2021: holdings.panasonic]
B.1.7	Engaging and terminating business relationships	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: HR affects selection of suppliers: The Company states: 'When selecting new suppliers, Panasonic makes it a condition of doing business that they practice CSR. We conduct checks to verify suppliers' performance regarding human rights, labor, health and safety, environmental protection and information security. Panasonic requests all suppliers to carry out CSR self-assessments. We conclude Standard Purchase Agreements including CSR requirements and then start trading only with suppliers that confirmed meeting our standards. Panasonic also conducts CSR self-assessments of existing suppliers, and provides guidance for improvement or awareness raising activities according to the assessment results'. [2020 Sustainability Data Book, 31/03/2020: panasonic.com] • Met: HR affects on-going supplier relationships: It indicates: 'Panasonic considers terminating contract in cases where critical items in these guidelines [Procurement Guidelines] such as issues with legal violations or prohibitions against child labor and forced labor cannot be remedied, or when issues with any of the other items in the Procurement Guidelines have not shown improvement even with ongoing efforts to correct them'. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe positive incentives offered to respect human rights • Not Met: Working with suppliers to meet HR requirements: In its Procurement Policy found in its 2020 Sustainability Data Book, the Company indicates: 'In order to achieve product values expected by customers, the Company serves as the contact point of suppliers with respect to information, such as the market trends of materials and goods, new technologies, new materials, and new processes, and works to ensure and maintain the quality of purchased goods, realize competitive prices, and respond to market changes'. However, no evidence found of how it works with suppliers to improve human rights performance. No further evidence found in its latest review. [2020 Sustainability Data Book, 31/03/2020: panasonic.com]
B.1.8	Approach to engagement with affected stakeholders	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: Stakeholder process or systems to identify and engage with workers/communities in the last two years: The Company discloses the list of its major stakeholders, including: suppliers, local communities, employees and NGOs. However, 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 Data Book, 10/2021: holdings.panasonic] • Not Met: Discloses stakeholders that HRs may be affected • Not Met: Provides two examples of engagement with stakeholders: In China 'Panasonic conducts initiatives including periodic labor-management dialogues, proactive joint labor management recreational events, and prior explanations to unions concerning critical management decisions. (..) In 2020, we deliberated on issues including remuneration, employee benefits, and training facilities. We successfully reached a labor-management agreement that adequately accounts for the many varied factors of our business, including improving corporate efficiency and profit, as well as providing our employees' families with a better quality of life'. However, the methodology requires two examples of its engagement with stakeholders whose human rights have been or may be affected by its activities (or their legitimate representatives or multi-stakeholder initiatives) in the last two years. Only one of such examples could be found. [2021 Sustainability Data Book, 10/2021: holdings.panasonic]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 <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: It indicates: 'To identify human rights risks prone to occur at electronics and appliance corporations in China, we conducted a research of more than 100 of these peer firms in 2019'. However, no further information found on the process it uses to identify its human rights risks and impacts in specific locations or activities, covering its own operations. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Not Met: Identifying risks through relevant business relationships: It indicates: 'We place priority on self-assessments in regions with higher CRS risk. In fiscal 2017, some 5,000 suppliers mainly in China, India, and Southeast Asia conducted these assessments. In fiscal 2018, some 2,000 of our suppliers in Japan conducted these assessments. In fiscal 2019, roughly 3,000 assessments were conducted, including new suppliers. In fiscal 2020 more new suppliers conducted self-assessments, and over these five years, nearly all Panasonic suppliers have now provided self-assessments. Additionally, we had some 1,500 of our key suppliers in fiscal 2021, including both existing and new suppliers, which Panasonic continues to do business with. When issues are found in the course of CSR self-assessments, we get to work toward making improvements using a variety of different methods. When necessary, we even go to visit our suppliers' actual facilities for confirmation, hearings, and the like. In fiscal 2018 we visited four suppliers in Thailand and three in China to verify their actual facilities. Issues related to safety and health had been found at suppliers in Thailand, and we had identified problems with both safety and health and the environment at the suppliers in China, so we had asked the suppliers to take corrective action. By fiscal 2020, Panasonic had also visited 100 suppliers for site audits in China and Malaysia, areas where risks were considered high in terms of human rights, labor, and the environment'. However, it is not clear this is a proactive process of identification, as it seems to focus more ensuring compliance monitoring. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe ongoing global risk identification in consultation with stakeholder/HR experts: The Company has a system in place to identify major risks and appropriate countermeasures but it does not mention human rights as a part of it. No further evidence found. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Not Met: Triggered by new circumstances • Not Met: Describes risks identified
B.2.2	Assessing 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: Describe process for assessment of HR risks and discloses salient HR issues: The Company indicates: 'Modern slavery risks are believed to be especially high in certain regions of the world. We are aware there are greater human rights and labor-related risks in areas where migrant foreign workers are widely employed. Panasonic is actively implementing a program of enhanced checks in these regions to ensure compliance with local legislation'. However, it is not clear its process(es) for assessing its human rights risks and what the Company considers to be its salient human rights issues. No further evidence found. [2020 Sustainability Data Book, 31/03/2020: panasonic.com] • Not Met: How process applies to supply chain • Not Met: Public disclosure of the results of HR assessment <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: Even though the Company has implemented an occupational health and safety management system, that involves periodic reviews and promotes engagement with employees in health and safety-related activities, no evidence found of a global system to take action to prevent, mitigate or remediate salient human rights issues. No further evidence found in last review. [2020 Sustainability Data Book, 31/03/2020: panasonic.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Description of how global system applies to supply chain • Not Met: Example of actions decided on at least 1 salient HR issues 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 • 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 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	1.5	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 states: 'We have established global hotlines as a mechanism for employees to report potential risks regarding matters such as compliance violations, various forms of workplace harassment and improprieties in procurement processes. Employees and suppliers are able to report any perceived problem independently and at any time, with assurance that their privacy will be protected. The Company has also established a mechanism by which all employees can voluntarily report latent compliance-related risks in the workplace through annually conducted compliance awareness surveys. Feedback concerning reported risks is channelled back to each workplace for them to handle'. The hotline is available online. [2020 Sustainability Data Book, 31/03/2020: panasonic.com] & [EthicsPoint, N/A: secure.ethicspoint.eu] Score 2 <ul style="list-style-type: none"> • Not Met: Channel is available in all appropriate languages and workers aware: It indicates: 'Panasonic has established a global hotline (with service in 31 languages)'. However, it is not clear how workers are made aware of the hotline (eg. If the company does a training to explain the hotline, etc) [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Met: Describe how workers in the supply chain have access to grievance mechanism: The Supply Chain CSR Promotion Guidelines indicates: 'suppliers shall provide workers with reporting methods through which workers may raise concerns without the fear of retaliation'. The 2021 Sustainability Data Book notes: 'We ask each of our suppliers to agree to Panasonic Supply Chain CSR Promotion Guidelines'. [Supply Chain CSR Promotion Guidelines, 2022: holdings.panasonic] & [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Not Met: Expect Suppliers to convey expectation to their own suppliers
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Grievance mechanism for community: It indicates: 'Panasonic has established a global hotline (with service in 31 languages) for our employees and external business partners to report any potential compliance issues (including human rights-related violations) they notice or suspect'. However, no evidence found that the mechanism is also accessible to all external individuals and communities who may be adversely impacted by the Company. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] Score 2 <ul style="list-style-type: none"> • Not Met: Describes accessibility and local languages and stakeholder awareness: As it is mentioned above, it is available in 31 languages, however, it is not clear how it ensures all external individuals and communities are made aware of it. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • 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	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Engages users to create or assess system

Indicator Code	Indicator name	Score (out of 2)	Explanation
	design and performance of the channel(s)/mechanism(s)		<ul style="list-style-type: none"> • Not Met: Examples (at least two) of how they do this Score 2 <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)/channel(s) are equitable, publicly available and explained	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Response timescales and how complainants will be informed • Not Met: Describe support (technical, financial, etc) available for equal access by complainants Score 2 <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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Public statement prohibiting retaliation: The company states: 'The Panasonic Code of Conduct stipulates that "Whistleblowers shall be protected from dismissal, demotion, or any other retaliatory treatment that results from their legitimate reporting of possible violations of any law or regulation. We will ensure the thorough and confidential treatment of all reported information." Retaliation against whistleblowers is strictly forbidden, and their confidentiality is assured through anonymous reporting'. However, it is not clear the commitment is extensive to other stakeholders besides the Company's workers and business partners (i.e. communities). No further evidence found. [2020 Sustainability Data Book, 31/03/2020: panasonic.com] • Met: Practical measures to prevent retaliation: The Company indicates: 'Reports can be made to this hotline whenever compliance violations (including human rights-related violations) are noticed or suspected. The hotline uses an external, unaffiliated system that does not identify the person making the report'. When accessing the Company's Ethics Point, there is the option of reporting anonymously available. [2020 Sustainability Data Book, 31/03/2020: panasonic.com] & [EthicsPoint, N/A: secure.ethicspoint.eu] Score 2 <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: In the Company's Supply Chain CSR Promotion Guidelines it states: 'Suppliers shall establish and maintain the programs to ensure the confidentiality, anonymity, and protection of supplier and employee whistleblowers.' [...] Suppliers shall provide workers with reporting methods through which workers may raise concerns without the fear of retaliation. [...] Suppliers shall establish a process which workers can blow whistle about violations against laws and regulations or social practices anonymously. Supplier shall also obtain the process to assess it and continue the improvement.' However, the Company must be extensive to other stakeholders besides the suppliers' workers to be awarded this datapoint. [Supply Chain CSR Promotion Guidelines, 2022: holdings.panasonic.com]
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Complainants not asked to waive rights • Not Met: Company does not require confidentiality provisions Score 2 <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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes how remedy has been provided: Even though the Company gives an example of an issue related to occupational health and safety of the workers in their supply chain in China and in Thailand, and the Company indicates it requested corrections, no further information found of the approach it took to provide or enable a timely remedy for victims for adverse human rights impacts which it has caused or to which it has contributed. [2020 Sustainability Data Book, 31/03/2020: panasonic.com] • Not Met: Says how it would provide remedy for victims if no adverse impact identified: The Company indicates: 'Once we have established that a law or regulation has been violated, we will immediately seek to remedy the violation, take appropriate action and prevent it from recurring'. However, no further

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>description found of the approach it would take to provide or enable timely remedy for victims. [Code of Conduct, N/A: holdings.panasonic]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Changes to systems, processes and practices to stop similar impact • Not Met: Describe approach to monitoring implementation of agreed remedy • Not Met: Approach to learning from incident to prevent future impacts
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Number grievances filed, addressed or resolved and outcome achieved: The Company indicates 'In FY2021 we received approximately 570 reports and requests for consultation (...). Of all reports and requests received, roughly half were related to issues in workplaces (...). Of all the reports and requests received in FY2021, approximately 27% were substantiated (excludes anything still under investigation as of May 31, 2021)'. However, no further data found about the practical operation of the mechanism, including the number of grievances about human rights issues filed, addressed or resolved and outcomes achieved for its own workers, for external individuals and communities that may be adversely impacted by the company. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Not Met: How lessons from mechanism improve management system <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Evaluation of the channel/mechanism and changes made as result • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.1.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 • Not Met: Describes how living wage determined: It indicates: 'Panasonic has established group-wide guidelines for compensation system design and aims to realize competitive and attractive compensation levels based on labor standards of the legislation and on labor agreements in the respective countries where it operates. In our employee wage regulations, we have also adopted provisions for adequate wages, commuting allowances and other expenses, bonuses, other occasionally paid compensation, and retirement allowances. Panasonic has implemented a "Role / Grade System" that determines compensation based on the work or role in which employees are currently engaged (...). In Japan, to ascertain whether employees' wages are being paid correctly, labor unions conduct annual surveys of wage conditions among their members and check whether those members are properly paid the salaries resulting from wage negotiations decided between labor and management. Overseas, Panasonic establishes for each country company regulations to comply with wage-related laws and regulations concerning minimum wages, statutory benefits, and overtime'. However, it is not clear the Company has a time bound target for paying all workers a living wage or that it pays all workers a living wage. A living wage should include basic needs plus some discretionary for employees and his/her family and/or depends. [Human Rights and Labour Policy, 2022: holdings.panasonic] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Paying living wage • Not Met: Definition of living wage reviewed with unions

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.1.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: On the Company's Supply Chain CSR Promotion Guidelines it indicates: 'Suppliers shall pay workers at least the statutory minimum wage and shall not unreasonably reduce wages. Suppliers shall comply with all applicable wage related laws and regulations, including those relating to minimum wages, overtime work, and legally mandated benefits. Suppliers shall pay extra wages for overtime work in accordance with local laws. Suppliers shall not reduce wages as a disciplinary measure. Suppliers shall provide workers understandable and accurate wage statements that include sufficient information to verify compensation for work performed by the date of payment. Suppliers shall pay wages and allowances to all workers based on local laws without any delay'. The 2021 Sustainability Data Book notes: 'We ask each of our suppliers to agree to Panasonic Supply Chain CSR Promotion Guidelines'. However, it is not clear it has a timebound target for requiring its suppliers to pay all workers a living wage or that the company includes requirements to pay workers a living wage in its contractual arrangements with its suppliers or its supplier code of conduct. A living wage should cover basic needs and provide some discretionary for employees and his/her family and or depends. [Supply Chain CSR Promotion Guidelines, 2022: holdings.panasonic] & [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Not Met: Improving living wage practices of suppliers <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by payment below living wage • Not Met: Provides analysis of trends demonstrating progress
D.4.2	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.4.3	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 indicates: 'Panasonic does business with approximately 10,000 suppliers worldwide'. Moreover, the Company provides a graph with the Breakdown of Transactions by Region in %, listing Japan, China, Latin America, Europe, North America and ASEAN & India. However, it is not clear the Company identifies its suppliers, including direct and indirect suppliers, and how it goes about it. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] <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.4.4.a	Prohibition of child labour: Age verification and corrective actions (in own production or manufacturing operations)	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: Does not use child labour: The Company indicates it 'prohibits forced labor, including child labor. (...) Panasonic does not allow employees under the age of 18 to engage in overtime work and heavy labor, and offers them consideration and support so that they have opportunities to receive education'. [2020 Sustainability Data Book, 31/03/2020: panasonic.com] • Met: Age verification of workers recruited: The Company states: 'In order to prevent child labour, we have built items such as age verification into the "Self-Assessment Checklist", which our operations are asked to use when individuals join the company. The risk that child labour will occur is thought to be especially high in China and elsewhere in Asia, and Panasonic is thoroughly implementing age checks in these regions. The company does not allow employees under the age of 18 to engage in heavy labour and offers them consideration and support so that they may have opportunities to receive education.' [Slavery and Human Trafficking Statement 2019, 01/10/2019: panasonic.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remediation if children identified: The Company states: 'The company does not allow employees under the age of 18 to engage in heavy labour and offers them consideration and support so that they may have opportunities to receive education.' However, the Company does not describe how it develops, participates in or contributes to programmes for transition from employment to education, enabling children to attend and remain in education, if and when child labour is found in its operations and how it improves working conditions for young workers where relevant. No further evidence found in the latest publications. [Slavery and Human Trafficking Statement 2019, 01/10/2019: panasonic.com]
D.4.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Child Labour rules in codes or contracts: The Company, in its Supply Chain CSR Promotion Guidelines, indicates: 'Suppliers shall not employ any children [...] Suppliers shall not have workers under age of 18 (Young Workers) perform the work which may jeopardize their health and growth and expose them to danger including any night shifts and overtime works. Suppliers shall ensure the appropriate support and education of student workers in accordance with applicable laws and regulations by protecting students' rights'. The 2021 Sustainability Data Book notes: 'We ask each of our suppliers to agree to Panasonic Supply Chain CSR Promotion Guidelines'. However, no evidence found of child labour requirements, including a prohibition on using child labour, verifying the age of workers recruited, and remediation programmes, within its contractual arrangements with its suppliers or supplier code of conduct. [Supply Chain CSR Promotion Guidelines, 2022: holdings.panasonic] • Not Met: How working with suppliers on child labour: The Company states: 'We request our suppliers to conduct CSR self-assessments. The checklists used for these self-assessments includes questions that address all the issues related to modern slavery, including the confirmation of worker ages in order to prevent child labor'. Moreover, the Company 'provides guidance for improvement to awareness-raising according to the assessment results'. However, the Company no description found on how it works with suppliers to eliminate child labour and to improve working conditions for young workers where relevant. [2020 Sustainability Data Book, 31/03/2020: panasonic.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by child labour in supply chain • Not Met: Analysis of trends in progress made
D.4.5.a	Prohibition of forced labour: Recruitment fees and costs (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: Job seekers and workers do not pay recruitment fee: The Company indicates: 'Panasonic has established items to be checked that include ensuring that Panasonic-affiliated entities are not allowing recruitment/temp agencies to collect any fees'. [Slavery and Human Trafficking Statement 2019, 01/10/2019: panasonic.com] • Not Met: Commits to fully reimbursing if they have paid <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How practices are implemented and monitored for agencies, labour brokers or recruiters
D.4.5.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 Supply Chain Promotion Guidelines require that: 'suppliers shall not engage in forcer, bonded (including debt bondage) or indentured labor'. Moreover, 'suppliers, manpower supply companies, and staffing agents shall not collect any recruitment fees from workers'. The 2021 Sustainability Data Book notes: 'We ask each of our suppliers to agree to Panasonic Supply Chain CSR Promotion Guidelines'. [Supply Chain CSR Promotion Guidelines, 2022: holdings.panasonic] & [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • 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

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.5.c	Prohibition of forced labour: Wage practices (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: Pays workers in full and on time: It indicates: 'In Japan, to ascertain whether employees' wages are being paid correctly, labor unions conduct annual surveys of wage conditions among their members and check whether those members are properly paid the salaries resulting from wage negotiations decided between labor and management. Overseas, Panasonic establishes for each country company regulations to comply with wage-related laws and regulations concerning minimum wages, statutory benefits, and overtime. We conduct our operations based on these regulations and—for the specified period and time of payment—notify employees about their direct payments using pay statements and electronic data. In countries and regions where the law permits monetary penalties, Panasonic recognizes and allows these penalties as an option for disciplinary action. However, this permission is all predicated on the penalty procedures and monetary amounts being established within legal limits and within reasonable limits in terms of livelihood impact. Such measures must also be codified in internal regulations and made well known to employees. Japanese law does not prohibit monetary discipline, but Panasonic's disciplinary rules within Japan do not include monetary penalties'. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Not Met: Payslips show any legitimate deductions: As it is mentioned above, in the context of its overseas operations: 'We (...) notify employees about their direct payments using pay statements and electronic data'. However, it is not clear all workers receive a payslip with their wages explaining any legitimate deductions as it only seems to apply to overseas operations. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How these practices are monitored for agencies, labour brokers or recruiters
D.4.5.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: Requirement for suppliers to pay workers in full and on time in codes or contracts: The Panasonic Supply Chain CSR Promotion Guidelines indicates: 'Suppliers shall (...) not unreasonable reduce wages. (...) Suppliers shall not reduce wages as a disciplinary measure'. The 2021 Sustainability Data Book notes: 'We ask each of our suppliers to agree to Panasonic Supply Chain CSR Promotion Guidelines'. However, it is not clear suppliers are, in its contractual arrangements with suppliers or supplier code of conduct, required to pay workers in full and on time. [Supply Chain CSR Promotion Guidelines, 2022: holdings.panasonic] & [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • 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.4.5.e	Prohibition of forced labour: Restrictions on workers (in own production or manufacturing operations)	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: Does not retain documents or restrict movement: The Company states: 'Panasonic has introduced a verification system aiming to ensure that Panasonic-affiliated entities are not allowing temp agencies to collect any fees and are not retaining workers' passports or other identification documents'. [2020 Sustainability Data Book, 31/03/2020: panasonic.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How these practices are monitored for agencies, labour brokers or recruiters: The Company states: 'Panasonic has introduced a verification system aiming to ensure that Panasonic-affiliated entities are not allowing temp agencies to collect any fees and are not retaining workers' passports or other identification documents'. However, no details found. [2020 Sustainability Data Book, 31/03/2020: panasonic.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Free movement rules in codes or contracts: The Company indicates: 'Suppliers shall permit workers to terminate their employment freely. [...] Suppliers, manpower supply companies, and staffing agents shall not retain any government-issued identification card, passport, work permit (unless such holdings are required by law), immigration application, and other similar documents.[...] Suppliers shall request and confirm that manpower supply companies and staffing agents comply with all of the above items'. The 2021 Sustainability Data Book notes: 'We ask each of our suppliers to agree to Panasonic Supply Chain CSR Promotion Guidelines'. [Supply Chain CSR Promotion Guidelines, 2022: holdings.panasonic] & [2020 Sustainability Data Book, 31/03/2020: panasonic.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.4.6.a	Freedom of association and collective bargaining (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: Commits not to interfere with union rights / Steps to avoid intimidation or retaliation: The Company indicates: 'Panasonic believes that the freedom of association, combined with the right to collective bargaining, is one of the fundamental human rights that companies should respect. In countries and regions that allow for the formation of labor unions—as, for instance, in Japan—Panasonic and the Panasonic Group Workers Union Association have stipulated in their labor agreement that unions retain the right to organize, collectively bargain, and strike. Furthermore, even at subsidiaries or offices in countries and regions where the laws, regulations, or conventional labor practices do not permit the formation of labor unions, the Panasonic Code of Conduct stipulates the de facto promotion of issue resolution through labor-management dialogues, which is the goal of the principles of the freedom of association and the right to collective bargaining'. However, it is not clear, the measures it puts in place to prohibit any form of intimidation, harassment, retaliation or violence against workers seeking to exercise the right to form and join a trade union of their choice (or equivalent worker bodies where the right to freedom of association and collective bargaining is restricted under law). [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Not Met: Discloses % total direct operations covered by collective CB agreements: It also indicates that in Japan: 'Panasonic has adopted a "union shop" system, whereby all full-time company employees automatically become labor union members upon being hired with that status (...). Except for employees engaged in management work, almost all fulltime Panasonic employees in non-managerial roles (96.7%) are labor union members. We also respect the right of nonregular employees to join a labor union if they choose to do so'. However, this figure is for Japan. It is not clear the total the percentage of its workforce whose terms and conditions of work are covered by collective bargaining agreements, outside of Japan. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1
D.4.6.b	Freedom of association and collective bargaining (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: FoA & CB rules in codes or contracts: The Supply Chain CSR Promotion Guidelines indicates: 'Suppliers shall allow workers the freedom of association as the method of labor-management consultation on working conditions, working environment, wage levels, and other relevant matters'. With the following specifications: 'Suppliers shall allow workers to hold a collective bargaining and participate in a peaceful assembly. Suppliers shall allow the rights of workers to organize and join a labor union in accordance with local laws. Suppliers shall not conduct any discrimination, reprisal, intimidation, and harassment against workers and/or their representatives. Workers and/or their representatives shall be able to communicate with management regarding working conditions and views on management practices'. The 2021 Sustainability Data Book notes: 'We ask each of our suppliers to agree to Panasonic Supply Chain CSR Promotion Guidelines'. In addition, the company state 'We will seek ways to honor the principles of internationally recognized human rights when forced with conflicting requirements.' [Supply Chain CSR Promotion Guidelines, 2022: holdings.panasonic] & [Human Rights and Labour Policy, 2022: holdings.panasonic] • Not Met: How working with suppliers on FoA and CB

Indicator Code	Indicator name	Score (out of 2)	Explanation
			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.4.7.a	Health and safety: Fatalities, lost days, injury, occupational disease rates (in own production of 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: Describes process to identify H&S risks and impacts: The Company states that Panasonic's business sites are working toward obtaining certifications such as ISO45001. Through these certifications, Panasonic is working to set clear targets and promote health and safety initiatives with clearly defined roles and responsibilities for every employee, including long-term reviews conducted by business site directors and making adjustments to those activities. As of the end of the FY2021, 110 of Panasonic's sites have obtained ISO45001 certification, and 96 are currently preparing to transition from certifications like OHSAS (Occupational Health and Safety Assessment Series) 18001 to ISO45001. (Roughly 185 of our 223 manufacturing sites are projected to obtain ISO45001 certification by the end of FY2022.) In addition, based on the Industrial Safety and Health Act, Panasonic conducts at least once a year regular risk assessments of sites elements including mechanical equipment and harmful substances. This process aims to identify potential risks of workplace accidents or illnesses and to ensure to reduce these risks, according to their level of severity. Furthermore, when a workplace accident happens within the company, Panasonic shares it as a case study through its corporate intranet, so that we can implement activities to prevent recurrence of such accidents at all business sites. Through OSHMS, all business sites in Japan have Health and Safety Committees, composed of employees and managers. (...) At our Headquarters, we have built a system for managing the status of occupational accidents arising at some 340 global sites'. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Met: Injury Rate or Lost days or Near Miss disclosures for last reporting period: The Company indicates that in 2020 the lost-time injury frequency rate was 0.07. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Met: Discloses Fatalities for last reporting period: Also the number a fatal accidents in 2020 was 1. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Not Met: Occupational disease rate for last reporting period Score 2 <ul style="list-style-type: none"> • Not Met: Set targets for H&S performance: The Company has set targets related to lost-time injury frequency rate (0.1) and fatalities (O). No further evidence found of a target related to occupational disease. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Not Met: Met targets or explain why not or what is doing to improve management systems: It has met its lost-time injury frequency rate targets, although it has not met its fatality target. It indicates: 'In FY 2021, there was a regrettable incident involving an employee who fell to their death while performing work in a high location where they had been dispatched. Panasonic takes this extremely seriously and has conducted a thorough general inspection of the management of work instructions at the site to which the employee was dispatched, whether or not the work was dangerous, and whether proper protective equipment for fall prevention was used. We are reminding those at all of our worksites that safety is the first priority over everything and working across the entire Group to eliminate serious accidents'. However, no target related to occupational disease found in the first place. [2021 Sustainability Data Book, 10/2021: holdings.panasonic]
D.4.7.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: According to the Company's Panasonic Supply Chain CSR Promotion Guidelines, the requests about the health and safety of suppliers' workers are listed as the following: Occupational Safety and Training; Emergency Preparedness and Training; Work-related injuries and illness; Industrial Hygiene; Attention to Physically Demanding Work; Machinery and Equipment Safeguarding; Health and Safety of Facilities; Health and Safety Communication, and each one of these topics has specifications. The 2021 Sustainability Data Book notes: 'We ask each of our suppliers to agree to Panasonic Supply Chain CSR Promotion Guidelines'. [Supply Chain CSR Promotion Guidelines, 2022: holdings.panasonic] & [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Not Met: Injury rate disclosures and lost days (or near miss disclosures) for the last reporting period

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Fatalities disclosures for lasting reporting period • Not Met: Occupational disease rates for the last reporting period Score 2 <ul style="list-style-type: none"> • Not Met: How working with suppliers on H&S: The Company indicates that ‘we identified issues related to occupational health and safety in both Thailand and China (...) and requested that corrections be made. (...) We will strive to take corrective actions when any issue is identified and aim to build up a sound supply chain’. However, it is not clear how it proactively engages with suppliers to improve their practices in relation to health and safety. No further evidence found. [2020 Sustainability Data Book, 31/03/2020: panasonic.com] • Not Met: Assessment of the number affected by H&S issues in the SP • Not Met: Provide analysis of trends in progress made
D.4.8.a	Women's rights (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: Process to stop harassment and violence against women: The Company states: ‘Panasonic has established an Equal Partnership Consultation Office with dedicated contact in both headquarters and employees’ labor union. We have also created contact offices in each Divisional Company and business division. This reporting framework allows us to address any human rights violation concern by employees, including temporary staff, who report cases of harassment, including sexual harassment, harassment towards sexual and gender (LGBT), harassment (...) related to pregnancy, childbirth, or childcare leaves’. [2020 Sustainability Data Book, 31/03/2020: panasonic.com] • Not Met: Working conditions take account of gender • Not Met: Measures and steps to address gender pay gap at all levels of employment: The Company indicates: ‘To leverage the knowledge capital of society to the greatest extent possible, Panasonic believes that it is crucial to take advantage of all forms of diversity in the workplace whether in terms gender, age, nationality, or any other factor. We have implemented a “Role / Grade System” that determines compensation based on the work or role in which employees are engaged; and there are no gender-based inequalities in this compensation system’. No further information found, including measures to address not just inequalities in compensation and role, but also pay gap. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] Score 2 <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Provides analysis of trends demonstrating closing gender pay gap
D.4.8.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 requires, in its Supply Chain CSR Promotion Guidelines, that ‘Suppliers shall not treat workers in harsh and inhumane manner, including any harassment, sexual abuse, corporal punishment, mental or physical coercion, and verbal abuse’. Moreover, ‘suppliers shall remove pregnant women/nursing mothers from working condition with high hazards. Suppliers shall remove or reduce any workplace health and safety risks for pregnant women/nursing mothers. Suppliers shall take reasonable steps to provide appropriate facilities for nursing mothers’. The 2021 Sustainability Data Book notes: ‘We ask each of our suppliers to agree to Panasonic Supply Chain CSR Promotion Guidelines’. However, no further evidence found that the Company requires the supplier to pay equal pay for equal work, and to have measures to ensure equal opportunities throughout all levels of employment. [Supply Chain CSR Promotion Guidelines, 2022: holdings.panasonic] & [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Not Met: How working with suppliers on women's rights Score 2 <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by discrimination or unsafe working conditions • Not Met: Provide analysis of trends in progress made

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.9.a	Working hours (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: Respects max hours, min breaks and rest periods in its own operations: It indicates: 'Based on labor laws and labor-management agreements (including collective bargaining agreements when they exist) in each country, our Employee Handbook includes provisions related to proper management of working hours, break times, overtime work, holidays, leave, and other matters. For example, in Japan, we have set the prescribed working hours at 7.75 hours/day. Any extra hours worked are subject to additional pay, providing a benefit beyond that required by law. We have also established in-house working hour management standards, which are even stricter than the legal standards, as part of our efforts to eradicate long working hours for all employees, including managers and supervisors. Moreover, we provide our employees with more annual paid leave than legally required and allow them to accumulate up to 50 days of leave'. However, reference to international standards concerning maximum hours and minimum breaks and rest periods applied to all its operations is not explicit. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Not Met: Assesses ability to comply with its commitments when allocating work/targets <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: How it implements and checks this in its operations: The Company indicates that 'Since fiscal 2015, Panasonic has implemented risk assessment and improvement efforts based on a "Self-Assessment Checklist" related to labor and human rights issues'. Working hours seem to be part of this list, although it is not clear that it implements and checks working hours according to international standards (or clarifying maximum working hours for regular working week and minimum breaks) Company wide. [2020 Sustainability Data Book, 31/03/2020: panasonic.com]
D.4.9.b	Working hours (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: Working hours in codes or contracts: The Company indicates: 'A workweek shall not exceed 60 hours per week, including overtime work, except in emergency or unusual situations. Any local law or regulation shall apply if it is stricter than this provision. Scheduled and actual annual working hours shall not exceed the statutory limit. Workers shall be allowed to take at least one day off per seven working days.' The 2021 Sustainability Data Book notes: 'We ask each of our suppliers to agree to Panasonic Supply Chain CSR Promotion Guidelines'. However, the Company does not require supplier to respect for applicable international standards or clarifies the maximum regular working week for suppliers. [Supply Chain CSR Promotion Guidelines, 2022: holdings.panasonic] & [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Not Met: How working with suppliers on working hours <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by excessive working hours • Not Met: Provide analysis of trends in progress made
D.4.10.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: The Panasonic Supply Chain CSR Promotion Guidelines indicates: 'Suppliers shall conduct due diligence on the origins and distribution area of minerals and disclose the results of the due diligence upon the request of customers.' The 2021 Sustainability Data Book notes: 'We ask each of our suppliers to agree to Panasonic Supply Chain CSR Promotion Guidelines'. However, there is no reference to the OECD Guidance. [Supply Chain CSR Promotion Guidelines, 2022: holdings.panasonic] & [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Not Met: Works with smelters/refiners and suppliers to build capacity <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

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.10.b	Responsible mineral sourcing: Risk identification and responses in mineral 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: Risk identification and disclosure in line with OECD Guidance: It indicates: 'In fiscal 2021, the Panasonic Group as a whole surveyed around 3,270 suppliers on conflict materials and collected responses from 95% of them (as of the end of February 2021). Based on the data collected from the survey forms (CMRTs), we conducted a risk analysis and assessment and requested further investigations from suppliers, according to the risks that we identified'. However, no further information found describing the process for identifying and prioritising risks and impacts in its supply chain and disclosure of the identified risks. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • Met: Identification of smelter/refiners and OECD Guidance: It indicates: 'In fiscal 2021, the Panasonic Group as a whole surveyed around 3,270 suppliers on conflict materials and collected responses from 95% of them (as of the end of February 2021). Based on the data collected from the survey forms (CMRTs), we conducted a risk analysis and assessment and requested further investigations from suppliers, according to the risks that we identified. The Panasonic Group identified a total of 311 smelters and refineries present in the supply chain of minerals used in our products. Among these, 78% have received the "Conformant/Active Smelter" certification (which is awarded to smelters/refineries that have passed or are currently undergoing an audit by RMI)'. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] <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: The Company also reports on cobalt. However, no evidence of risk identification and disclosure covering all minerals could be found. [2021 Sustainability Data Book, 10/2021: holdings.panasonic]
D.4.10.c	Reporting on responsible sourcing of minerals	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: It indicates: 'In the event that we identify minerals that contribute to fund conflicts or any other issues, we will request our suppliers to take measures including changing their suppliers or eliminating the use of these minerals'. However, no further details found of how it evaluates and responds to identified risks in its mineral supply chain in order to prevent or mitigate adverse impacts in accordance with the OECD Guidance. [2021 Sustainability Data Book, 10/2021: holdings.panasonic] • 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

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		<ul style="list-style-type: none"> • Area: Working hours • Headline: Panasonic suspended from foreign trainee program due to illegal overtime work • Story: On January 25, 2019, the Japanese Justice Ministry and Labour Ministry suspended four firms, including Panasonic, from a foreign technical trainee programme after allegations of illegal overtime work. <p>According to the press, Panasonic's trainee programme was cancelled for 82 Chinese and Malaysian trainees who were at a plant in Tonami, Toyama Prefecture, who were alleged of doing illegal overtime work. The measure was taken after the company was handed down a JPY 300,000 (USD 2,700) fine for having a male employee work for illegally long overtime hours at the Tonami factory, who subsequently died. Thus, Panasonic was punished because it was found to have violated the Labour Standards Law involving a Japanese employee.</p> <p>The Japanese authorities ruled that during the next five years Panasonic will not be able to hire foreign technical trainees.</p> <p>[Nikkei Asian Review, 25/01/2019, "Mitsubishi and Panasonic banned from hiring foreign interns": asia.nikkei.com] [The Mainichi, 25/01/2019, "Mitsubishi, Panasonic technical trainee programs axed over unauthorized work": mainichi.jp]</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).1	The company has responded publicly to the allegation	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Public response: According to the press, the company stated "'We are taking the situation seriously and are working to help our interns continue their training without concern" by facilitating their transfer to other companies". However, this response does not include an acknowledgement of the allegation of illegal overtime. [Nikkei Asian Review, 25/01/2019: asia.nikkei.com] Score 2 <ul style="list-style-type: none"> • Not Met: Detailed response
E(1).2	The company has investigated and taken appropriate action	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders: According to the press, the company stated "'We are taking the situation seriously and are working to help our interns continue their training without concern" by facilitating their transfer to other companies". However, it is unclear if the company has engaged with the employees who were found to be working overtime hours outside the legal limits. [Nikkei Asian Review, 25/01/2019: asia.nikkei.com] Score 2 <ul style="list-style-type: none"> • Not Met: Identified cause • Not Met: Identified and implemented improvements • Not Met: Stakeholder input to steps taken
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Provided remedy • Not Met: Evidence for lack of Impact or link Score 2 <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used
E(2).0	Serious allegation No 2		<ul style="list-style-type: none"> • Area: Forced labour • Headline: Panasonic 6 other companies' suppliers accused of forced labour of migrant workers in Malaysia • Story: On June 28, 2019, Danwatch, a Danish investigative media and research centre, published an investigation report detailing alleged fundamental human and labour rights violations against Nepalese and Indonesian migrant employees working at Malaysian factories producing components for major electronics companies, including Panasonic. The allegations are based on interviews with migrant workers, some were employed at Mctronic which supplies Panasonic with telephone parts. According to the report, employees reported several allegations including: <ul style="list-style-type: none"> - passport confiscation - requirement to pay significant amount of money to get passports back - non-remuneration of overtime work - excessive recruitment fees - reductions of wages <p>[Danwatch, 28/06/2019, "Forced labour behind your screen": danwatch.dk] [Business and Human Rights Resource Centre, 28/06/2019, "Malaysia: Investigation reveals forced labour & migrant worker abuses at factories producing for electronics brands; Incl. co. Responses": business-humanrights.org] [Danwatch, 28/06/2019, "'I feel scared going out': How migrant workers become outlaws in Malaysia's electronics industry": danwatch.dk]</p>
E(2).1	The Company has responded publicly to the allegation	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Public response: The company replied to Danwatch stating the company had been in contact with Mctronic. They also stated that the factory told a different story but refrained from promising that Panasonic will investigate the matter further. "Mctronic explained that their 39 workers recently quit their job and returned to their home country. When Mctronic proposed to their employees that they change their workplace due to operational change at the factory, their workers refused to accept this proposal and decided to resign. The wages of the workers were fully paid by Mctronic", the Panasonic spokesperson writes. [Danwatch, 28/06/2019: danwatch.dk] Score 2 <ul style="list-style-type: none"> • Not Met: Detailed response: The response by the company and the reply by Mctronic only refer to the unpaid wages. They do not acknowledge the allegations

Indicator Code	Indicator name	Score (out of 2)	Explanation
			of withholding passports and excessive recruitment fees. [Danwatch, 28/06/2019: danwatch.dk]
E(2).2	The Company has appropriate policies in place	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: Engaged with stakeholders: Asked if the company is planning to conduct any kind of independent investigation or if it trusts the suppliers' version of the story, the spokesperson said that: "Panasonic believes that we should consider doing a more in-depth survey that does not rely solely on the supplier's information". However, the CHRB did not find evidence that Panasonic or its supplier engaged with affected stakeholders. [Danwatch, 28/06/2019: danwatch.dk] • Not Met: Identified cause: Asked if the company is planning to conduct any kind of independent investigation or if it trusts the suppliers' version of the story, the spokesperson said that: "Panasonic believes that we should consider doing a more in-depth survey that does not rely solely on the supplier's information". However, the company does not present any investigative findings. [Danwatch, 28/06/2019: danwatch.dk] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements • Not Met: Stakeholder input to steps taken
E(2).3	The Company has taken appropriate action	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: Provided remedy: The company spokesperson told Danwatch that "Mctronic proposed to their employees that they change their workplace due to operational change at the factory, their workers refused to accept this proposal and decided to resign. The wages of the workers were fully paid by Mctronic". [Danwatch, 28/06/2019: danwatch.dk] • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders: As the outstanding wages are only a small aspect of the alleged rights violations, the payments made by Mctronic are not considered satisfactory remedy. • Met: Remedy delivered: There is no evidence that the payments have not been made. • Not Met: Independent remedy process used
E(3).0	Serious allegation No 3		<ul style="list-style-type: none"> • Area: Child labour; forced labour • Headline: Mica mineral suppliers of CRRC MA, Panasonic, and others accused of using child laborers in Madagascar • Story: On Monday, November 18, 2019, Dutch NGO Terre des Hommes released a report documenting the widespread use of child labor at mica mining sites in Madagascar. According to the human rights advocates at Terre des Hommes, at least 11,000 children between the ages of five and 17 are employed in quarrying and processing mica. Mining mica is dangerous work, with children complaining of aching muscles, headaches, dehydration, open sores, and respiratory problems, according to The Guardian. Mica is used in a range of common products, including cosmetics and paints, with 87 percent of the mineral mined in Madagascar shipped to China. One of Panasonic's suppliers Mica Glory, purchases Mica 'from at least two other companies that are identified as sourcing mica in Madagascar, namely Shengying and VP' [NBC NEWS, 18/11/19, "'Zone Rouge': An army of children toils in African mines How mica mined by kids in Madagascar ends up in products used by millions of Americans.": nbcnews.com] [Terre des hommes, 14/11/19, "CHILD LABOUR IN MADAGASCAR'S MICA SECTOR": assets.documentcloud.org] [Africa Times, 20/11/19, "Report: Madagascar's mica mines rely on child labor": africatimes.com] [The Guardian, 21/11/19, "Children as young as five make up most of Madagascar's mica mining workforce": theguardian.com]
E(3).1	The Company has responded publicly to the allegation	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: Public response: The company responded to the report, however this response only outlines supplier guidance and does not include acknowledgement of the allegation. [NBC, N/A, "Company responses to mica report": documentcloud.org] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(3).2	The Company has appropriate policies in place	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders • Not Met: Identified cause Score 2 <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements • Not Met: Stakeholder input to steps taken
E(3).3	The Company has taken appropriate action	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Provided remedy • Not Met: Evidence for lack of Impact or link Score 2 <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used
E(4).0	Serious allegation No 4		<ul style="list-style-type: none"> • Area: Forced labour <ul style="list-style-type: none"> • Headline: Cal-Comp Electronics accused of sourcing from recruitment agencies linked to systematic exploitation of migrant laborers in Thailand <ul style="list-style-type: none"> • Story: October 2018, Electronics Watch released a report which found that many migrant workers at Cal-Comp Electronic's manufacturing operations in Thailand remain at a heightened risk of exposure to conditions of forced labour. The report notes that despite changes undertaken by the company in 2016, migrant workers from Myanmar continue to report excessive recruitment fees, in excess of the 79 Euro limit they should have to pay under Myanmar regulations, which are being required by recruitment agencies in Thailand. The report notes that "In some cases workers have reported nearly €700 in recruitment related service fees or costs, equivalent to more than two months salary". A second report, released in February 2020, explains how the situation has improved throughout three years of monitoring and action taken by Electronics Watch and the Migrant Workers Rights Network. It states that while Cal-Comp was not able to control its recruiting agencies, since 2017 all workers controlled their own passports and work permits, they have received their contracts in their native languages, and had received partial reimbursement for their fees. By 2019, the company agreed to pay back all workers' fees who started at the company during or after January 2016. [Electronics Watch, 10/2018, "Compliance Report Update Cal-Comp Electronics, Thailand Brands: HP, Western Digital, Seagate Products: Printers, scanners, photocopiers, external hard disk drives, satellite boxes, other computer peripherals.": electronicswatch.org] [Electronics Watch, 02/2020, "Cal-Comp: A Lesson in the Importance of Worker-Driven Monitoring to End Forced Labour in Global Supply Chains": electronicswatch.org] [Business and Human Rights Resource Centre, 25/03/2019, "Thailand: NGOs allege ongoing recruitment fees & migrant worker abuses at supplier to global electronics brands; Incl. co. Responses": business-humanrights.org
E(4).1	The Company has responded publicly to the allegation	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Public response: The company did not provide a public response Score 2 <ul style="list-style-type: none"> • Not Met: Detailed response: The company did not provide a public response
E(4).2	The Company has appropriate policies in place	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders • Not Met: Identified cause Score 2 <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements • Not Met: Stakeholder input to steps taken
E(4).3	The Company has taken appropriate action	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Provided remedy: Cal-Comp Electronics has agreed to compensate the affected stakeholders. According to a spokesperson for Cal-Comp "the company ... has developed appropriate remediation plans for workers which has yielded substantial successes by including but not limited to the ongoing repayment of recruitment fees and costs to workers". Cal-Comp Electronics did not provide details of the amount the workers would receive. However, there is no evidence available suggesting that Panasonic Corporation used its leverage to influence cal-Comp's decision in any way. [Reuters, 11/12/2019, "Thai electronics firm compensates exploited workers in rare award": reuters.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Evidence for lack of Impact or link Score 2 • Not Met: Remedy satisfactory to stakeholders: Although remedy has been provided to 10,570 workers, Electronics Watch notes that the remedy is not complete, stating that "Ongoing monitoring by Electronics Watch and MWRN suggests that more than 1,000 workers employed in one legally separate division were bypassed and have not received compensation for the recruitment fees they paid as of the time of this writing. Tracking down former workers who are owed reimbursement is also an ongoing process in which MWRN and others who can communicate with former workers have a vital role." [Electronic Watch, 2/2020: electronicswatch.org] • Met: Remedy delivered: The Thomson Reuters Foundation has seen two payslips showing that Cal-Comp has started the payments. [Reuters, 11/12/2019: reuters.com] • Not Met: Independent remedy process used
E(5).0	Serious allegation No 5		<ul style="list-style-type: none"> • Area: Forced labour • Headline: Panasonic among companies accused of using suppliers linked to forced labour in China • Story: On March 1st, 2020, the Australian Strategic Policy Institute (ASPI) released a report called "Uyghurs for sale" that named Panasonic among 83 other companies benefiting from the use of potentially abuse labour transfer programmes. According to the report, more than 80,000 Uighur residents and former detainees from the north-western region of Xinjiang, China, have been transferred to factories, implicating global supply chains. It is alleged that Muslim minorities are thought to be working in forced labour conditions across the country. The ASPI report alleged that workers live in segregated dormitories, are required to study Mandarin and undergo ideological training. The workers were transferred out of Xinjiang between 2017 and 2019, claiming that people are being effectively "bought" and "sold" by local governments and commercial brokers. <p>The ASPI used open-source public documents, satellite imagery, and media reports, the institute identified 27 factories in nine Chinese provinces that have used labourers. The research found that workers were transferred to work several factories including Hubei Yihong Precision Manufacturing. According to the report, Hubei supplies directly several companies including: GoerTek, Kyocera, Cisco, Panasonic among others.</p> <p>ASPI researchers stated: "This report exposes a new phase in China's social re-engineering campaign targeting minority citizens, revealing new evidence that some factories across China are using forced Uighur labour under a state-sponsored labour transfer scheme that is tainting the global supply chain". The report calls on companies mentioned to "conduct immediate and thorough human rights due diligence on its factory labour in China, including robust and independent social audits and inspections."</p> <p>[ABC, 01/03/2020, "Apple, Nike and other major companies implicated in Muslim forced labour in China": abc.net.au] [Australian Strategic Policy Institute, 01/03/2020, "Uyghurs for sale": aspi.org.au] [The Guardian, 01/03/2020, "China transferred detained Uighurs to factories used by global brands – report": theguardian.com] [Financial Times, 01/03/2020, "Xinjiang forced labour reported in multinational supply chains": ft.com]</p>
E(5).1	The Company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Public response: The Company told the ASPI that Panasonic had no direct contractual relationships with the suppliers implicated in the labour schemes. On May 10, 2021, Panasonic responded to the letter of the Working Group on Business and Human Rights on the allegation of forced Uyghur labour in its supply chain (AL OTH 143/2021), stating that: "We have no knowledge of any types of forced labour, human trafficking or other types of contemporary slavery regarding Uyghur workers in our supply chain". [Australian Strategic Policy Institute, 01/03/2020: aspi.org.au] [Panasonic response to joint communication by UN Special Rapporteurs dated 12/03/21 (AL OTH 143/2021), 10/05/2021: spcommreports.ohchr.org] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: The company responded in very general terms and did not address the allegation in detail.

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(5).2	The Company has appropriate policies in place	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders • Not Met: Identified cause Score 2 <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements • Not Met: Stakeholder input to steps taken
E(5).3	The Company has taken appropriate action	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Provided remedy • Not Met: Evidence for lack of Impact or link Score 2 <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used

Disclaimer

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

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

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

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

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

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

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

COPYRIGHT

Our publications and benchmarks are the product of the World Benchmarking Alliance. Our work is licensed under

the Creative Commons Attribution-Non Commercial-No Derivatives 4.0 International License. To view a copy of this license, visit creativecommons.org