

**Corporate Human Rights Benchmark
2022 Company Scoresheet**

Company Name Samsung Electronics
Industry ICT (Own operations and Supply Chain)
Overall Score 36.2 out of 100

Theme Score	Out of	For Theme
4.8	10	A. Governance and Policies
9.4	25	B. Embedding Respect and Human Rights Due Diligence
10.5	20	C. Remedies and Grievance Mechanisms
6.5	25	D. Performance: Company Human Rights Practices
5.0	20	E. Performance: Responses to Serious Allegations

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

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

Detailed assessment

A. Governance and Policies (10% of Total)

A.1 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: General HRs commitment: Samsung Business Principles indicates that: 'We respect the basic human rights of all people'. The Code of Conduct indicates that 'all Samsung Electronics employees should follow this Global Code of Conduct as well as the Samsung Business Principles'. [Business Principles, N/A: samsung.com] & [Global Code of Conduct, 06/2022: images.samsung.com] Score 2 <ul style="list-style-type: none"> Met: Commitment to the UNGPs: The Company indicates that: 'Samsung is committed to respect the fundamental human rights of workers including international human rights principles and standards set forth in (...) the UN Guiding Principles on Business and Human Rights'. [Migrant Worker Policy V 2.0, 06/2020: samsung.com]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Company has a commitment to the ILO Core: The Company indicates, in its Child Labor Prohibition Policy: 'Samsung [...] respects the spirit and intention of the international norms and standards such as (...) the ILO Declaration on Fundamental Principles and Rights at Work'. In its Migrant Worker Policy, it states: 'Samsung is committed to respect the fundamental human rights of workers including international human rights principles and standards set forth in [...] the ILO Declaration on Fundamental Principles and Rights at Work'. [Child Labor Prohibition Policy_V_2.0, 06/2020: images.samsung.com] & [Migrant Worker Policy V 2.0, 06/2020: samsung.com] Met: Company has a explicit commitment to All four ILO Core: The Samsung Business Principles indicates: 'Forced labor, wage exploitation and child slavery are

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>not allowed under any circumstances. We do not discriminate against nationality, race, gender, religion, etc.' According to the Code of Conduct 'The Company respect the rights to freedom of association and collective bargaining in accordance with the local labor laws where our worksites operate in order to maintain and develop our cooperative labor-management relations based on mutual trust and integrity'. In addition, it states that 'the Company respect the rights to freedom of association and collective bargaining in accordance with ILO C87 and C98 in order to maintain and develop our cooperative labor-management relations based on mutual trust and integrity. If local regulations conflict with international standards, we promote the higher.' [Business Principles, N/A: samsung.com] & [Global Code of Conduct, 06/2022: images.samsung.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Company expect suppliers to commit to ILO Core: The Supplier code of Conduct, states that 'Samsung is committed to respect and protect worker's rights as articulated in the ILO Convention No. 87 (Freedom of Association and Protection of the Right to Organise) and No. 98 (Right to Organise and Collective Bargaining).' The company clarifies on its Code of Conduct that 'If there are any conflicts between the Code and any other local regulations, the higher standard shall prevail.' [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com] • Met: Company explicitly list All four ILO for suppliers: The Supplier code of Conduct indicates: 'Forced, bonded (including debt bondage) or indentured labor, involuntary prison labor, slavery or trafficking of persons shall not be used. (...)Child labor must not be used in any stage of manufacturing. (...) Suppliers should be committed to a workforce free of harassment and unlawful discrimination'. Regarding the right of freedom of association and collective bargain, it indicates that 'In conformance with local law, Suppliers shall respect the right of all workers to form and join worker council or trade unions of their own choosing, to bargain collectively and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities'. The company clarifies on its Code of Conduct that 'If there are any conflicts between the Code and any other local regulations, the higher standard shall prevail.' [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	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: Commitment to respect H&S of workers: The Business Principles state: 'We put emphasis on people's safety and health. We comply with international standards concerning safety, related acts and subordinate statute and internal regulations. We obey safety regulations, create a comfortable work environment and prevent negligent accidents'. The Code of Conduct indicates that 'all Samsung Electronics employees should follow this Global Code of Conduct as well as the Samsung Business Principles'. [Business Principles, N/A: samsung.com] & [Global Code of Conduct, 06/2022: images.samsung.com] • Met: Respect ILO labour standards on working hours or Commits to 48 hours regular work week: The Code of Conduct indicates: 'The Company will ensure that working hours and rest time of personnel will be in accordance with the specific nature of their duties and international standards under ILO C1, C14 and C146.' [Global Code of Conduct, 06/2022: images.samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expect suppliers to commit to H&S of their workers: The supplier code states that they 'shall ensure to maintain safe and healthy working conditions according to the local laws and regulations'. The Code include provisions related to: Occupational Safety, Emergency Preparedness, Occupational Injury and Illness, Industrial Hygiene, Food, Sanitation and Housing among others. [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com] • Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week: With respect 'Working hours', its Supplier Code indicates: 'Samsung requires suppliers to commit to the ILO convention C001 on working hours and comply with standard weekly working hours which is not over 48 hours. Further, a workweek should not be more than 60 hours per week including overtime, except in emergency or unusual situations. Working hours are also required not to exceed the maximum set by local law.' [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com]
A.1.3.a.ICT	Commitment to respect human rights particularly relevant to the	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: Responsible mineral sourcing: On its Responsible Mineral Sourcing, it indicates that 'We are aware that in 10 African countries, including the Democratic Republic of the Congo, standards to protect the environment and human rights do not adequately safeguard all rights. Because of this, we have prohibited the use of

Indicator Code	Indicator name	Score (out of 2)	Explanation
	industry – responsible sourcing of minerals (ICT)		<p>conflict minerals such as tantalum, tin, tungsten, and gold that are mined illegally in conflict regions. (...) In addition to our commitment to conflict-free minerals, we also manage the supply chain more extensively to monitor any mineral mining that has raised concerns regarding human rights violations or environmental destruction'. The '2021 Responsible Minerals Report' contains the Company's 'Policy on Responsible Mineral Sourcing'. [Responsible Sourcing Policy: images.samsung.com]</p> <ul style="list-style-type: none"> • Met: Based on OECD Guidance: The Company indicates 'We take our role seriously to source ethically and responsibly throughout our supply chain, including ensuring that the minerals used in our products meet the 'OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas'. We also mandate that our supplier companies adopt Samsung's Supplier Code of Conduct, which is in line with international guidelines.' [Responsible Sourcing Policy: images.samsung.com] • Met: Requires suppliers to commit to responsible mineral sourcing: In its Supplier Code, the Company indicates: 'In supply chain of Samsung, Suppliers, at any rate, shall not use minerals (such as tantalum, tungsten, tin, gold, cobalt, etc.) and illegally timbered raw materials from any area, where it can cause serious human rights abuses and environmental destruction in the international community. [...] Suppliers shall exercise due diligence on the source and chain of custody of these materials and make their due diligence measures available to Samsung upon Samsung's request'. [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commits to follow OECD Guidance for all minerals: It indicates: ' We are aware that in 10 African countries, including the Democratic Republic of the Congo, standards to protect the environment and human rights do not adequately safeguard all rights. Because of this, we have prohibited the use of conflict minerals such as tantalum, tin, tungsten, and gold that are mined illegally in conflict regions'. However, no evidence found to commitment to responsible sourcing covering explicitly all minerals. [Responsible Sourcing Policy: images.samsung.com] • Met: Suppliers expected to make similar requirements of their suppliers: See above. The commitment for supply chain seems to cover minerals in general: 'Suppliers, at any rate, shall not use minerals (such as tantalum, tungsten, tin, gold, cobalt, etc.) and illegally timbered raw materials from any area, where it can cause serious human rights abuses and environmental destruction in the international community.' The Supplier Code also states that 'all supplier shall adhere to the Code and ensure all of their direct or indirect sub-suppliers related to assembly, components, raw materials and packaging comply with the code'. [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com]
A.1.3.b.ICT	Commitment to respect human rights particularly relevant to the industry – vulnerable groups (ICT)	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: Women's rights: The Company indicates that 'we are committed to respecting the International Labor Organization's Equal Remuneration Convention (No. 100), Discrimination (Employment and Occupation) Convention (No. 111), Violence and Harassment Convention (No. 190) as well as the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW).' [Anti-Discrimination and Harassment Policy, 03/2022: images.samsung.com] • Met: Children's rights: The Company states in its Child Labor Prohibition Policy that it 'Samsung is committed to respect and support children's rights as articulated in the UN Convention on the Rights of the Child, Children's Rights and Business Principles by UNICEF, Save the Children and UN Global Compact, and the relevant conventions by the International Labor Organization ("ILO")'. [Child Labor Prohibition Policy_V_2.0, 06/2020: images.samsung.com] • Met: Expects suppliers to respect at least one of these rights: See above. The Child Labor Prohibition Policy indicates: 'The Policy applies to Samsung's worksites as well as its suppliers'. In addition, according to its Supplier Code of Conduct: 'Suppliers must uphold the human rights of workers, and treat them with dignity and respect as understood by the international community. This applies to all workers including temporary, migrant (...) and any other type of worker'. [Child Labor Prohibition Policy_V_2.0, 06/2020: images.samsung.com] & [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Child Rights Convention/Business Principles: As stated above, in its commitment to respecting children's rights, the Company refers to Convention on the Rights of the Child and of the Children's Rights and Business Principles: 'Samsung is committed to respect and support children's rights as articulated in the

Indicator Code	Indicator name	Score (out of 2)	Explanation
			UN Convention on the Rights of the Child, Children's Rights and Business Principles by UNICEF'. [Child Labor Prohibition Policy_V_2.0, 06/2020: images.samsung.com] <ul style="list-style-type: none"> Met: Expecting suppliers to respect these rights: See above. Suppliers are required to comply with Child Labor Prohibition Policy. [Child Labor Prohibition Policy_V_2.0, 06/2020: images.samsung.com]
A.1.4	Commitment to remedy	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: The Company commits to remedy: The Company mentions that it will pursue remedy in different instances, such as in the cases of harassment, according to the 'Guidelines on the Prevention of Harassment' and child labour, found in the 'Child Labor Prohibition Policy'. However, this indicator looks for a general statement committing to remedy the adverse impacts on individuals, workers and communities that it has caused or contributed to. Current evidence seems to refer to specific cases of non-compliance. The company provided feedback to this datapoint, but evidence is not clear if the company commits to provide remedy overall. [Anti-Discrimination and Harassment Policy, 03/2022: images.samsung.com] & [Child Labor Prohibition Policy_V_2.0, 06/2020: images.samsung.com] Not Met: Company expect suppliers to make this commitment Score 2 <ul style="list-style-type: none"> Not Met: Collaborating with other remedy initiatives: On its Child Labor Prohibition Policy, it indicates: 'Samsung will, taking into account the best interest of the child, work with the child, and his/her family or caregiver, or a third party child rights organization to find an appropriate remedial solution in accordance with Samsung's remediation procedure'. It is not clear it commits to collaborating with judicial or non-judicial mechanisms to provide access to remedy. No further evidence found. [Child Labor Prohibition Policy_V_2.0, 06/2020: images.samsung.com] Not Met: Work with suppliers to remedy impact: According to its Migrant Worker Policy it indicates: 'If Samsung finds that suppliers are not in compliance with the Policy, Samsung and the supplier will seek to take immediate steps to ensure compliance with the Policy in accordance with applicable laws, and regulations'. However, no evidence found of a commitment to work with suppliers to remedy adverse impacts which are directly linked to the company's operations, products or services in general, not limited to complying with the Migrant Worker Policy. [Migrant Worker Policy V 2.0, 06/2020: samsung.com]
A.1.5	Commitment to respect the rights of human rights defenders	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Zero tolerance attacks on HRs Defenders (HRDs): According to its Code of Conduct: 'The Company has zero tolerance for any type of behavior that may offend or cause unpleasantness to other employees. Such behavior includes, but is not limited to sexual harassment, as well as all other forms of harassment, physical assault, or any personal request or conduct that conflicts with national, state or local law, or the Company's policies and procedures'. However, no further evidence found of a publicly available statement of policy committing it to neither tolerate nor contribute to threats, intimidation and attacks (both physical and legal) against human rights defenders in relation to its operations. [Global Code of Conduct, 06/2022: images.samsung.com] Not Met: Company expect suppliers to make this commitment Score 2 <ul style="list-style-type: none"> Not Met: Work with HRD to create safe and enabling environment

A.2 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Board level responsibility for HRs: The Company indicates that the Governance Committee, one of the six board committees: 'Ensures that the company fulfils its corporate social responsibility. (...) Independent Directors and our related departments participate in the CSR Risk Management Council under the Governance Committee and examine related agendas, supervise the internal management system, and explore ways to solve issues through quarterly discussions. Agenda items on non-financial risks, such as matters concerning climate change, labor and human rights, and safety, are reported as key issues to the Board, which reviews and manages them comprehensively'. [2020 Sustainability Report, 06/05/2020: images.samsung.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Describe HR expertise of Board member: The Company Sustainability Report indicates that 'independent directors are selected among those equipped with rich knowledge and experience in business management, economy, accounting, law, technology and sustainability management. In addition, one of Company's independent director, has expertise in Law and Human Rights. [2022 Sustainability Report, 2022: images.samsung.com] Score 2 <ul style="list-style-type: none"> • Not Met: Speeches/letters by Board members or CEO: The Company provided feedback to this datapoint, but information not material. It is unclear if the CEO or any Board member discussing the company's human rights position/commitment.
A.2.2	Board responsibility	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Board/Committee review HRs strategy: According to the 2020 Sustainability Report: 'Aside from our internal risk management organizations, we operate the Corporate Social Responsibility (CSR) Risk Management Council to strengthen the Board's supervision on non-financial risks that have vast impacts on our business. Independent Directors and our related departments participate in the CSR Risk Management Council under the Governance Committee and examine related agendas, supervise the internal management system, and explore ways to solve issues through quarterly discussions. Agenda items on non-financial risks, such as matters concerning climate change, labor and human rights, and safety, are reported as key issues to the Board, which reviews and manages them comprehensively'. [2020 Sustainability Report, 06/05/2020: images.samsung.com] • Met: Examples/trends re HR discussion in the last reporting period: The Company indicates that on its last sustainability report that 'monitoring overall sustainability direction and performance · Key agenda: Environmental issues such as climate change and circular economy, social contribution, labor and human rights, safety and health, ethics, and compliance. [meetings are] Held at least every 6 months' [2022 Sustainability Report, 2022: images.samsung.com] Score 2 <ul style="list-style-type: none"> • Met: Meets both requirements under score 1: See above • Not Met: How affected stakeholders/HR experts informed discussions
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 provided feedback, but information not material. It is unclear if at least one member of the Board has incentive linked to human rights. • 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.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Senior responsibility for HR implementation and decision making: The 2018 Modern Slavery Statement (dated 2019) explains: 'In 2018, Samsung appointed a Global Director for Labour and Human Rights. This new role was created to strengthen the company's relationships with key international policymakers and opinion formers, and to support Human Resources and other business departments in driving corporate and supply chain improvements'. According to the 2020 Sustainability Report: 'Our Global Labor Issues (GLI) Committee manages the impacts and risks on labor and human rights. The GLI Committee, which convenes bi-weekly to discuss labor and human rights issues, consists of executives and working-level employees from five functions (Human Resources Team, Legal Office, Partner Collaboration Center, Global Public Affairs Team, Global EHS Center). Any important matters are escalated to the Sustainability Council, which consists of key executives, and then reported to top management'. [2018 Modern Slavery Act Statement, 06/2019: images.samsung.com] & [2020 Sustainability Report, 06/05/2020: images.samsung.com] Score 2 • Met: How it assigns Day-to-day responsibility: See above. Also, according to the Company, the Human Resources Team is responsible for Compliance with labour standards and posting of HR regulations; Corporate Compliance Team is responsible for Strategic resources and management of conflict minerals use; and Global EHS Center is responsible for Environment & Safety of workplaces and products. It also indicates the responsible unit for compliance and privacy across the organization, including the responsible Units for: Compliance with labour standards; Environment & Safety of workplaces and products; Strategic resources, management of conflict minerals use. Moreover, according to the 2020 Sustainability Report: 'Aside from our internal risk management organizations, we operate the Corporate Social Responsibility (CSR) Risk Management Council to strengthen the Board's supervision on non-financial risks that have vast impacts on our business. Independent Directors and our related departments participate in the CSR Risk Management Council under the Governance Committee and examine related agendas, supervise the internal management system, and explore Ways to solve issues through quarterly discussions'. [2019 Sustainability Report, 2019: images.samsung.com] & [2020 Sustainability Report, 06/05/2020: images.samsung.com] • Not Met: Day-to-day resources and expertise allocation in own ops: See above. In addition, it indicates: 'To reinforce execution of sustainability on our business (...), we also established the Sustainability Management Office in main business divisions. (...) The Sustainability Management Offices in each division establish individual sustainability strategies and support execution, considering specialties and conditions at each of the businesses'. It includes: labor and human rights, health and safety, and supply chain responsibility. However, it is not clear resources (i.e people) allocated and their expertise for the day-to-day management of relevant human rights issues within its own operations. [2021 Sustainability Report, 12/04/2021: images.samsung.com] • Not Met: Resources and expertise allocation in the supply chain: See above. In addition, it indicates: 'To reinforce execution of sustainability on our business (...), we also established the Sustainability Management Office in main business divisions. (...) The Sustainability Management Offices in each division establish individual sustainability strategies and support execution, considering specialties and conditions at each of the businesses'. It includes supply chain responsibility. However, it is not clear resources (i.e people) allocated and their expertise for the day-to-day management of relevant human rights issues within its own operations. [2021 Sustainability Report, 12/04/2021: images.samsung.com]
B.1.2	Incentives and performance management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Senior manager incentives for human rights: It indicates: 'From 2021, we have added sustainability KPIs to the performance evaluation and compensation of executives, encouraging them to consider sustainability management in all parts of the business'. However, it is not clear how the management scheme is linked to its human rights policy commitment for at least one senior manager. [2021 Sustainability Report, 12/04/2021: images.samsung.com] • Not Met: At least one key HR risk, beyond employee H&S <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria made public • Not Met: Review of other senior management performance

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.3	Integration with enterprise risk management	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HR risks is integrated as part of enterprise risk system: In its 2019 Corporate Governance, the Company indicates: 'The Company's Governance Committee (formerly the CSR Committee) recognizes risks related to corporate social responsibility as important matters to manage and pursues ways to better address such risks'. In its 2020 Sustainability Report, it states: 'we operate the Corporate Social Responsibility (CSR) Risk Management Council to strengthen the Board's supervision on non-financial risks that have vast impacts on our business. (...) Agenda items on non-financial risks, such as matters concerning climate change, labor and human rights, and safety, are reported as key issues to the Board, which reviews and manages them comprehensively'. Finally, the Company refers to human rights as a CSR element in its Business Conduct Guidelines (page 12). [2020 Sustainability Report, 06/05/2020: images.samsung.com] & [2019 Corporate Governance Report, 2020: images.samsung.com] • Not Met: Provides an example <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Audit Ctte or independent risk assessment
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a: See A.1.2. • Met: Communicates its policy to all workers in own operations: In its 2020 Sustainability Report, the Company indicates: 'To comply with our labor and human rights policies and raise employees' awareness, we have developed training programs tailored to the characteristics of workplaces and are strengthening our regular training for our employees every year. In 2019, 96% of employees at overseas production subsidiaries and 100% of employees in South Korea completed training programs. We especially strengthened our training program in South Korea with modules on anti- discrimination, bullying, and sexual harassment in the workplace. In cooperation with external stakeholders, we provided special training on protecting vulnerable groups such as migrant workers. In 2020, we will launch a new developed labor and human rights training program in collaboration with Business for Social Responsibility (BSR) for all our employees, including those in production worker, supervisors, and management. This training contains different content according to employee job position and function, but all programs aim to address all labor and human rights topics including what labor and human rights employees naturally have, why labor and human rights matter to business, what our company's and employees' responsibilities are for respecting labor and human rights, and how to bring labor and human rights into practice'. [2020 Sustainability Report, 06/05/2020: images.samsung.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: In its 2021 Sustainability Report indicates: 'We require that all suppliers comply with our Supplier Code of Conduct, which reflects updates to the RBA Code of Conduct (7.0) as well as other global standards. To ensure this, we expressly require compliance with the code in our contract, and also require a separate written agreement committing to compliance of our code. We also provide our Supplier Code of Conduct Guide for the effective implementation of the Code and to put compliance management processes into practice'. According to its Supplier Code of Conduct: 'All Suppliers shall adhere to the Code and ensure all of their direct or indirect sub-suppliers related to assembly, components, raw materials and packaging comply with the Code'. The Code contains the Company's human rights expectations. [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com] & [2021 Sustainability Report, 12/04/2021: images.samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: How HR commitments made binding/contractual: As it is mentioned above, in its 2021 Sustainability Report, the Company indicates: 'We require that all suppliers comply with our Supplier Code of Conduct, which reflects updates to the RBA Code of Conduct (7.0) as well as other global standards. To ensure this, we expressly require compliance with the code in our contract, and also require a separate written agreement committing to compliance of our code. We also provide our Supplier Code of Conduct Guide for the effective implementation of the Code and to put compliance management processes into practice'. [2021

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Sustainability Report, 12/04/2021: images.samsung.com] & [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com]</p> <ul style="list-style-type: none"> • Met: Company requires suppliers to cascade down to their suppliers: It also indicates: 'First-tier suppliers are required to sign a standard contract form with second-tier suppliers that are engaged in the production of the items supplied to Samsung Electronics. It includes the same level of compliance that we ask of our first-tier suppliers'. No further evidence found in the latest report. In its 2019 Modern Slavery Statement, the Company states: 'suppliers who are doing business with us are obliged to apply our working environment policies at the same level to their sub-suppliers'. [2019 Sustainability Report, 2019: images.samsung.com] & [2019 Modern Slavery Act Statement, 06/2020: images.samsung.com]
B.1.5	Training on Human Rights	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Scores at least 1 on A.1.2.a: See indicator A.1.2. • Met: How workers are trained on HR policy commitments: In its 2022 Sustainability Report, the Company indicates: 'To comply with our labor and human rights policies and raise employees' awareness, we have developed training programs tailored to the characteristics of workplaces and are strengthening our regular training for our employees every year. In 2019, 96% of employees at overseas production subsidiaries and 100% of employees in South Korea completed training programs. We especially strengthened our training program in South Korea with modules on anti-discrimination, bullying, and sexual harassment in the workplace. In cooperation with external stakeholders, we provided special training on protecting vulnerable groups such as migrant workers. In 2020, we will launch a new developed labor and human rights training program in collaboration with Business for Social Responsibility (BSR) for all our employees, including those in production worker, supervisors, and management. This training contains different content according to employee job position and function, but all programs aim to address all labor and human rights topics including what labor and human rights employees naturally have, why labor and human rights matter to business, what our company's and employees' responsibilities are for respecting labor and human rights, and how to bring labor and human rights into practice'. [2022 Sustainability Report, 2022: images.samsung.com] • Met: Trains relevant managers including procurement: In its 2020 Sustainability Report, it indicates: 'Employees in charge of procurement receive mandatory job training on conflict minerals, which allows us to provide systematic support and guide to suppliers. From 2015 to 2019, a total of 3,157 employees completed the training on conflict mineral policies'. In addition, the company clarifies that 'It is imperative for our employees to understand both the importance of human rights and ways to protect them across all aspects of corporate management. In this context, we conduct yearly labor and human rights training tailored to different target groups to ensure compliance with our labor and human rights policies and raise employee awareness.' The Company further states that 'Specialized online training was conducted for 91% of staff members engaging in jobs with greater human rights such as those related to personnel, security, general affairs, and purchasing around the world. [...] We provide labor and human rights training for all employees.' [2022 Sustainability Report, 2022: images.samsung.com] & [2020 Sustainability Report, 06/05/2020: images.samsung.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 • Met: Trains suppliers to meet company's HR commitment: The Company indicates that 'In order to further highlight the importance of human rights protection and share best practices, we have designated over 50 employees at overseas subsidiaries, mainly personnel, labor management relations, and training staff members, as Human Rights Champions to further integrate a human rights lens into our business activities and serve as human rights trainers at their respective subsidiaries. In 2021, we helped strengthen their expertise in human rights through regular webinars dealing with a range of themes including forced labor prevention, freedom of association, impacts of the pandemic on human rights grievance resolution, and diversity and inclusion. We also performed training on diverse subjects including recruitment criteria, risk recognition and assessment, improvement and risk prevention and mitigation targeting 143 labor and human rights managers at 75 suppliers in local languages such as English, Chinese, Thai, and Malaysian. We plan to expand the training program to improve the labor and human rights of migrant workers in more suppliers and countries that are hiring migrant workers from 2022.' [2022 Sustainability Report, 2022: images.samsung.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Disclose % trained: The Company states that 'Specialized online training was conducted for 91% of staff members engaging in jobs with greater human rights such as those related to personnel, security, general affairs, and purchasing around the world.' [2022 Sustainability Report, 2022: images.samsung.com]
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 explains, in its website section Labor and Human Rights, its internal process, in five steps: 'Select assessment targets - Select six to seven worksites every year that are required to increase capabilities and make overall improvements based on the monitoring system's assessment results'. The worksite monitoring system 'supports the enforcement of labor and human rights standards and compliance management, as a monitoring system to assess our working environment, workplace culture, representative bodies, and management of suppliers, etc.; Audit team setup - Organize an expert group comprised of employees qualified including certified RBA auditors; Self assessment - Self assessment of sites based on the inspection checklist; On-site audit - Conduct an on-site audit based on Samsung Electronics Standards', and follow-up management. As for its supply chain, according to its 2021 Sustainability Report, it notes: 'to ensure a responsible supply chain, we operate an integrated management of work environments composed of self-assessment, on-site audit, and third-party audit'. It then explains firstly Self-assessment method: 'We have developed a self-assessment tool using 85 items based on the RBA Code of Conduct and have distributed it to all our suppliers. Using this tool, suppliers conduct a self-assessment once a year. We also advise suppliers to obtain international certifications such as SA8000, encouraging suppliers to develop and apply socially responsible practices in the workplace and we have incorporated such certification as a self-assessment category'. Secondly, its on-site audits: 'On-site supplier audits are conducted by a dedicated team at Samsung Electronics. To enable thorough inspection of the working environment of suppliers, we collect and examine the opinions of suppliers' employees and identify issues that need improvements. We upload these findings in the G-SRM system and let suppliers submit corrective action plans and implement'. Lastly, the Third Party Audit: 'RBA-certified third-party auditor randomly selects suppliers and conducts initial audits based on RBA criteria. Take action on issues that can be addressed immediately. Verify the correction through Closure Audits'. [2021 Sustainability Report, 12/04/2021: images.samsung.com] & [Labor & Human Rights (web), N/A: samsung.com] • Not Met: Proportion of supply chain monitored: Our dedicated organizational unit conducts on-site audits on our suppliers. To more thoroughly and accurately audit their work environments, we first identify their issues and points of improvement based on the opinions and comments of their employees. The points of improvement are registered on the integrated purchase system, and the respective suppliers are required to establish and implement improvement measures accordingly. In 2021, we performed on-site audits on all 367 high-risk suppliers¹). As a result of implementing remedial action, the average on-site audit compliance rate reached 94%. However, it is unclear what is the proportion of supply chain that is monitored as the percentage seem to be referent to high risk suppliers. [2022 Sustainability Report, 2022: images.samsung.com] • Met: Describe how workers are involved in monitoring: On-site supplier audits are conducted by a dedicated team at Samsung Electronics. To enable thorough inspection of the working environment of suppliers, we collect and examine the opinions of suppliers' employees and identify issues that need improvements. We upload these findings in the G-SRM system and let suppliers submit corrective action plans and implement'. [2021 Sustainability Report, 12/04/2021: images.samsung.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: Describes corrective action process: As for the findings of its on-site audits, the 2021 Sustainability Report indicates: 'We upload these findings in the G-SRM system and let suppliers submit corrective action plans and implement. We require suppliers to take immediate measures whenever possible, and conduct subsequent audits to determine whether necessary steps have been taken within three months after issues have been flagged. For matters that require substantial time and financial resources, such as investments in facilities and certifications, we check the progress and monitor the improvements based on the corrective actions plans developed by the suppliers'. [2021 Sustainability Report, 12/04/2021: images.samsung.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Disclose findings and number of corrective action: It indicates: ' In 2020, we conducted on-site audits on 376 suppliers considered to be of high risk. The RBA standards were applied to on-site audits and corrective action plans were implemented, resulting in an average compliance rate of 95%'. In the case of third-party audits, it also disclosed different aspects that were audited, with improvement rate and examples of violations. However, it is not clear the number of corrective action processes as a result of the monitoring. [2021 Sustainability Report, 12/04/2021: images.samsung.com] & [2018 Modern Slavery Act Statement, 06/2019: images.samsung.com]
B.1.7	Engaging and terminating business relationships	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HR affects selection of suppliers: The Company indicates in its 2020 Sustainability Report that it 'When selecting new suppliers, we evaluate candidates on five key areas: procurement and quality; environment, health and safety; labor and human rights; Eco-Partner certification; and financial status. We engage with those which receive a score of minimum 80 (out of 100) in all five areas. In particular, we intensively monitor areas that are closely related to corporate social responsibilities using a checklist based on the RBA Code of Conduct and audit methodology'. [2020 Sustainability Report, 06/05/2020: images.samsung.com] • Met: HR affects on-going supplier relationships: According to its Supplier Code of Conduct 'If major failures to comply with the Code are not remedied within a timescale set by Samsung, Samsung may suspend or terminate the contract with the Supplier'. [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describe positive incentives offered to respect human rights: According to the 2020 Sustainability Report: 'We conduct a yearly comprehensive evaluation of our suppliers to assess their competitiveness and manage risks. The evaluation is based on eight criteria - technology, quality, responsiveness, delivery, cost, EHS, financial condition, and compliance with laws and regulations. (...) Based on performance evaluation results, we grant incentives to suppliers that have performed well, including the preferential transaction allocations for the following year and providing support programs'. [2020 Sustainability Report, 06/05/2020: images.samsung.com] • Met: Working with suppliers to meet HR requirements: In its 2019 Sustainability Report, it also indicates: 'we visit [high-risk] suppliers on a regular basis to provide them with consulting services and improve their work processes'. Moreover, according to the 2020 Sustainability Report: 'We hold Compliance Workshops twice a year for the heads and working-level employees of suppliers. At these events, we share supplier audit results and improvement cases in areas, such as labor and human rights and regional EHS trends by region. In addition, we(...) award suppliers that have excelled in labor and human rights, and EHS. Those companies that have participated also share their experiences with their own suppliers'. [2019 Sustainability Report, 2019: images.samsung.com] & [2020 Sustainability Report, 06/05/2020: images.samsung.com]
B.1.8	Approach to engagement with affected stakeholders	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: Stakeholder process or systems to identify and engage with workers/communities in the last two years: The Company discloses information about its stakeholder engagement and communication channels and activities by stakeholder group. It includes employees, suppliers, local communities, NGOs. The Company also notes its communication with Employees' Committee, via labor unions or work councils. Lastly, it indicates that on-site audits 'collect and examine the opinions of suppliers' Employees'. However, it is not clear the process by which it has identified affected stakeholders to engage in last two years. The company provided feedback to this datapoint but it is unclear how they have engaged with communities in the past two year. [2022 Sustainability Report, 2022: images.samsung.com] • Not Met: Discloses stakeholders that HRs may be affected • Met: Provides two examples of engagement with stakeholders: The Company states in its 2021 Sustainability report that 'In order to build a mutually cooperative relationship between management and employees based on trust, we hold regular meetings with each labor union from time to time, listening to the suggestions made by the labor unions and discussing improvement items. Links to each labor union's official website have now been added to our intranet main page, providing the necessary infrastructure to support labor unions' public relations activities to employees'. It also adds that, in on-site audits conducted by a dedicated internal team, 'to enable thorough inspection of the working

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>environment of suppliers, we collect and examine the opinions of suppliers' employees and identify issues that need improvements'. [2021 Sustainability Report, 12/04/2021: images.samsung.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HR issues • Not Met: Describe how views influenced company's HR approach

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Identifying risks in own operations: The Company explains its internal risk assessment, in five steps: 'Select assessment targets - Select six to seven worksites every year that are required to increase capabilities and make overall improvements based on the monitoring system's assessment results'. The worksite monitoring system 'supports the enforcement of labor and human rights standards and compliance management, as a monitoring system to assess our working environment, workplace culture, representative bodies, and management of suppliers, etc.; Audit team setup - Organize an expert group comprised of employees qualified including certified RBA auditors; Self assessment - Self assessment of sites based on the inspection checklist; On-site audit - Conduct an on-site audit based on Samsung Electronics Standards', and follow-up management. However, this process seems to be part of its compliance monitoring system, rather than a proactive process of identification of potential human rights risks and impacts. It also indicates: 'We conduct human rights impact assessments in collaboration with an external expert organization to pro-actively assess the direct and indirect impacts of our business operations on human rights in alignment with the Corporate Responsibility to respect and pro-actively identify risks. We enact and amend human rights policies, improve relevant process and provide employee training and take remediation action in order to address identified gaps and risks.' [2022 Sustainability Report, 2022: images.samsung.com] • Met: Identifying risks through relevant business relationships: The Company discloses its work environment management process within its supply chain, which involves self-assessments, on-site audits and third party audits. In addition, the company state 'We conducted our very first human rights impact assessment at our Vietnam subsidiary from 2018 to 2019, followed by our newly established Turkey production site in 2021. We established action plans for improvement areas detected during the assessments in order of priority considering the number of affected people, the extent of impacts, severity regarding the possibility of recovery, and risk of occurrence. Also, we closely monitor the implementation status each quarter and carefully carry out the remedial action plans. Some of the risks identified included 'Labor and human rights, health and safety rights'. [2022 Sustainability Report, 2022: images.samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe ongoing global risk identification in consultation with stakeholder/HR experts: As it is mentioned above, the Company has a system which seems to verify compliance, however, no further evidence found of global systems it has in place to identify its human rights risks and impacts on a regular basis across its activities involving consultation with affected stakeholders and internal or independent external human rights experts. Previous assessment was based on "Sustainability Report 2018", dated 12/06/2018, which is now out of the three-year timeframe that the methodology requires. [2021 Sustainability Report, 12/04/2021: images.samsung.com] & [Labor & Human Rights (web), N/A: samsung.com] • Not Met: Triggered by new circumstances • Not Met: Describes risks identified
B.2.2	Assessing human rights risks and impacts	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: Describe process for assessment of HR risks and discloses salient HR issues: According to the 2022 Sustainability Report, 'we conduct human rights impact assessments in collaboration with an external expert organization to pro-actively assess the direct and indirect impacts of our business operations on human rights in alignment with the Corporate Responsibility to respect and pro-actively identify risks. We enact and amend human rights policies, improve relevant process and provide employee training and take remediation action in order to address identified gaps and risks.' The Company discloses its assessment procedures which involves a 6 steps which involves, planning, research, communication with

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>stakeholders...[.]. ' [Labor & Human Rights (web), N/A: samsung.com] & [2022 Sustainability Report, 2022: images.samsung.com]</p> <ul style="list-style-type: none"> • Not Met: How process applies to supply chain: As it is mentioned previously, the Company discloses its work environment management process within its supply chain, which involves self-assessments, on-site audits and third party audits. However, no further description found of its process for assessing its human rights risks. This description includes how relevant factors are taken into account, such as geographical, economic, social and other factors. [2021 Sustainability Report, 12/04/2021: images.samsung.com] • Not Met: Public disclosure of the results of HR assessment: According to the 2020 Sustainability Report, 'From 2018 to 2019 in Vietnam, we conducted the Human Rights Impact Assessment (HRIA) based on the three principles of UNGPs: Protection, Respect, and Remedy. For an objective review, we identified potential labor and human rights risks with expert support of BSR through employee interviews, document reviews and stakeholders engagement'. The Company also indicates it has multistakeholder forums in Vietnam where women's rights and women's empowerment is discussed. Moreover, in its response document to the Guardian's allegations: 'Samsung Electronics has investigated the allegations in the Guardian article on Malaysia. (...) We have identified issues relating to the employment of migrant workers. Corrective Action Plans have been implemented (...) The Samsung Electronics Malaysia (SEMA) plant in Selangor produces microwave ovens for the global market (...). In November 2018, following the publication of the allegations in the Guardian(...) we promptly conducted additional on-site audits of all 6 sub-contracting suppliers to the SEMA plant'. According to its Child Labor Prohibition Policy, 'Samsung also understands that 'young workers' (as defined below) may be more vulnerable to harm and injury due to their young age'. Finally, as it is stated in the Migrant Worker Policy, 'Samsung strongly supports the right of voluntary work and is committed to banning participation in, or imposition of, forced labor, bonded (including debt bondage) or indentured labor, involuntary or exploitive prison labor, slavery or trafficking of persons'. Although the Company, gives examples of human rights issues identified through HRIAs in a specific location, or through investigations following public allegations, or because of industry associated risks, it is not clear which are the salient human rights risks and impacts beyond this location. No further evidence found in its latest review. [2020 Sustainability Report, 06/05/2020: images.samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: How it involved affected stakeholders in the assessment
B.2.3	Integrating and acting on human rights risks and impact assessments	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Action Plans to mitigate risks: The Company indicates: 'We strive to address the issues identified in due diligence with remediation, mitigation and prevention measures in place including developing and revising policies, providing capacity-building programs and improving work processes across our operations'. However, no further description found of its global system to prevent, mitigate or remediate its salient human rights issues. [Labor & Human Rights (web), N/A: samsung.com] • Not Met: Description of how global system applies to supply chain • Met: Example of actions decided on at least 1 salient HR issues: The Company states in its Sustainability Report 2019: 'Migrant workers are often vulnerable to the risk of forced, bonded, or indentured labor as well as human trafficking as they are seeking economic opportunities outside their own country due to unstable political or economic situation in their home countries. In 2018, we conducted an investigation of all our first-tier suppliers located in Malaysia. We took an especially closer look at recruitment fees and identification documents. After the inspections, we provided education for the entire suppliers' management and working groups to avoid recurrence of similar issues and to protect migrant workers'. Moreover, according to the 2020 Sustainability Report: 'From 2018 to 2019 in Vietnam, we conducted the Human Rights Impact Assessment (HRIA) based on the three principles of UNGPs: Protection, Respect, and Remedy. (...) While we did not detect any human rights violations in need of immediate action, we established remediation and mitigation measures for areas where further progress could be made, using recommendations from BSR'. The Company has provided more comments to CHRB regarding its grievance mechanism procedure and trainings as a result of grievances raised. However, evidence was not material for this indicator. [2019 Sustainability Report, 2019: images.samsung.com] & [2020 Responsible Mineral Report, 06/2020: images.samsung.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involve stakeholders in decisions about actions
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: System for tracking or monitor if actions taken are effective: The company indicates in its 2022 Sustainability Report, 'We conducted our very first human rights impact assessment at our Vietnam subsidiary from 2018 to 2019, followed by our newly established Turkey production site in 2021. We established action plans for improvement areas detected during the assessments in order of priority considering the number of affected people, the extent of impacts, severity regarding the possibility of recovery, and risk of occurrence. Also, we closely monitor the implementation status each quarter and carefully carry out the remedial action plans.' However, no further information found on how the company is tracking the effectiveness of actions. • Not Met: Lessons learnt from checking system effectiveness: The Company indicates, in its 2020 Sustainability Report, that 'From 2018 to 2019 in Vietnam, we conducted the Human Rights Impact Assessment (HRIA) based on the three principles of UNGPs: Protection, Respect, and Remedy. (...) As part of our continuous improvement efforts, we share our findings, recommendations, and multiyear action plan with the stakeholders involved and interested in our HRIA'. Moreover, 'A total of 11,828 grievances were reported in 2019, out of which all grievant were addressed within our grievance handling timeline. Details of the resolution were also provided. The number of grievances has declined over the past three years. In particular, the number of grievances regarding working environment decreased by 1,462 (33%) from 4,403 in 2017 to 2,941 in 2019. As part of our efforts to provide a better working environment in 2019, we established of a healthcare center in Vietnam, installed reflectors for worksite safety in Brazil, expanded resting spaces and remodelled restrooms in Slovakia, and upgraded the company's cafeteria in Russia. In addition, grievances relating to workers right have resulted in improvements of policies, internal processes and increased capacity building efforts throughout the entire organization'. Finally, 'Since 2018, we have hosted multistakeholder forums in Vietnam. In 2019, we discussed women's rights and women's empowerment in the Vietnam (...). The forum opened up a discussion on corporate policies, practices and implications on preventing sexual harassment, women leadership, and women's empowerment'. However, no example found of the lessons learned while tracking the effectiveness of its actions on at least one of its salient human rights issues as a result of the due diligence process. The Company has provided comments to CHRB regarding its grievance procedure. However, evidence was not material for this indicator. No further evidence found in its latest review. [2019 Sustainability Report, 2019: images.samsung.com] & [2020 Sustainability Report, 06/05/2020: images.samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Involve stakeholders in evaluation of actions taken
B.2.5	Communicating on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe challenges to effective comms and how it is working to address them

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers	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: Channel accessible to all workers: It indicates: 'We operate various grievance channels depending on the characteristics of each worksite, including hotline, online, offline, and employee committees. An employee with a grievance can file a report anonymously'. [2021 Sustainability Report, 12/04/2021: images.samsung.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Channel is available in all appropriate languages and workers aware: Also: 'worksites employing migrant workers provide information on grievance resolution channels in their native languages to enhance employee accessibility and grievance channel effectiveness'. The online grievance channel is available in 15 languages. The Company clarify that throughout the year workers are trained on the code of conduct and made aware of company's principles. [2022 Sustainability Report, 2022: images.samsung.com] & [Ethics Channel (web), N/A: sec-audit.com] • Met: Describe how workers in the supply chain have access to grievance mechanism: The 2021 Sustainability Report notes: 'We support suppliers in establishing and operating an internal grievance resolution process to facilitate communication between the management and employees. As an extension of this effort, we have been operating a direct hotline for all suppliers since 2013 to receive reports on suppliers' work environment or workers' rights issues'. Moreover, The Supplier Code of Conduct indicates: 'The Supplier shall establish and continue to operate at all times processes, including an effective grievance mechanism to assess employees' understanding of and obtain feedback on violations against practices and conditions covered by this Code and to foster continuous improvement'. [2021 Sustainability Report, 12/04/2021: images.samsung.com] & [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com] • Met: Expect Suppliers to convey expectation to their own suppliers: The Supplier Code of Conduct indicates: 'The Supplier shall establish and continue to operate at all times processes, including an effective grievance mechanism to assess employees' understanding of and obtain feedback on violations against practices and conditions covered by this Code and to foster continuous improvement'. Moreover, 'All Suppliers in business relationship with Samsung shall require, support and monitor sub-suppliers' compliance with this Code. Any violations of this Code within the supply chain may result in termination of Supplier's business relationship with Samsung'. [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com]
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism for community: According to its 2022 Sustainability Report: 'Anyone can raise their concerns, free from any discrimination and retributions, and can expect the procedure to be fully transparent and protect the human rights of the involved throughout the entire process'. Furthermore, 'Based on our Grievance Resolution Guidelines, we operate four types of grievance resolution channels hotline, online, offline channels, and Works Councils. The channels are provided in the various languages. In addition, worksites employing migrant workers provide information on grievance resolution channels in their native languages to enhance employee accessibility and grievance channel effectiveness. Furthermore, we operate Samsung Electronics' Global Business Ethics & Compliance system, corporate hotline, and email account to listen to the opinions of various external stakeholders'. [2022 Sustainability Report, 2022: images.samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes accessibility and local languages and stakeholder awareness: The online grievance channel is available in 15 languages. The Company added that 'we support suppliers in establishing and operating an internal grievance resolution process to facilitate communication between the management and employees. As an extension of this effort, we have been operating a direct hotline for all suppliers since 2013 to receive reports on suppliers' work environment or workers' rights grievances via telephone, email, or mobile phone to complement on-site audits. We strictly guarantee informants' confidentiality in all processes of grievances so that suppliers' employees can report without any fear for retaliation. Posters offering guidance on how to use the hotline are produced in different local languages and posted in offices, production sites, corridors, dormitories, and cafeterias.' [2022 Sustainability Report, 2022: images.samsung.com] • Not Met: Communities access mechanism direct or through suppliers: Although there are grievance mechanisms available for supplier employees and the Company requires suppliers to establish a grievance mechanism, it is not clear if it requires to allow access to suppliers' external stakeholders (or whether these can report through Samsung's own mechanisms) • Not Met: Expect supplier to convey expectation to their own suppliers

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.3	Users are involved in the design and performance of the channel(s)/mechanism(s)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engages users to create or assess system: Although the company indicates that 'in order to establish a more reliable grievance handling system, we are collecting opinions on the improvement of the hotline system from suppliers through interviews with workers during on-site audits, and compliance management workshops,' It is not clear how users are involved in the design of the grievance system. [2022 Sustainability Report, 2022: images.samsung.com] • Not Met: Examples (at least two) of how they do this <p>Score 2</p> <ul style="list-style-type: none"> • Met: Engages with potential or actual users on the improvement of the mechanism: It indicates: 'in order to establish a more reliable grievance process, we collected opinions regarding improvement of the hotline from suppliers and conducted informant satisfactory surveys'. [2021 Sustainability Report, 12/04/2021: images.samsung.com] • Not Met: Provides user engagement example (at least two) on improvement
C.4	Procedures related to the mechanism(s)/channel(s) are equitable, publicly available and explained	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Response timescales and how complainants will be informed: As for the supplier's direct hotline, the Company indicates: 'All grievances are inspected within seven days, and we give feedback to the grievant and track the status of corrective measures'. However, no information found on how complaints will be informed. [2022 Sustainability Report, 2022: images.samsung.com] • Met: Describe support (technical, financial, etc) available for equal access by complainants: The Company indicates 'An overview of the grievance channels and processes is included in the annual human rights training for employees to help them more effectively and promptly respond to any incidents they may face.' [2022 Sustainability Report, 2022: images.samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism • Not Met: Escalation to senior/independent level
C.5	Prohibition of retaliation for raising complaints or concerns	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: Public statement prohibiting retaliation: The Company states, in its Business Conduct Guidelines, that it 'does not, under any circumstance, tolerate retaliation against any employee who makes a good faith report and/or refuses to partake in acts in violation of these guidelines'. Moreover, according to the Migrant Worker Policy: 'Migrant workers shall receive equal access to existing grievance channels (...) migrant workers shall, like any other worker, be able to raise grievances without fear of discrimination, intimidation, retaliation, or any other penalty. In Addition, the company indicates 'Our grievance resolution procedure is based on the "Effectiveness criteria of non-judicial grievance mechanisms" stipulated in the 31st clause of the UN Guiding Principles on Business and Human Rights. Anyone can raise a formal complaint and must not be discriminated against or face retaliation as a result.' [2022 Sustainability Report, 2022: images.samsung.com] & [Migrant Worker Policy V 2.0, 06/2020: samsung.com] • Met: Practical measures to prevent retaliation: Regarding its grievance channels: 'We endeavor to ensure the procedure is transparent and the rights of those involved are respected at all steps of the procedure. We also guarantee anonymity of anyone who files a complaint'. [Labor & Human Rights (web), N/A: samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Company indicate it will not retaliate against workers/stakeholders: The Company state 'Samsung is committed to ensuring that no one, including workers, witnesses or other stakeholder including those that represent victims, will be subject to any form of reprisal, intimidation or retaliation for reporting what he or she believes in good faith to be an incident of discrimination or harassment. Samsung offers a range of grievance channels including confidential, anonymous ones to manage potential risks of retaliation. Individuals who believe they are being subjected to retaliatory behavior, shall immediately raise their concerns to the company.' [Anti-Discrimination and Harassment Policy, 03/2022: images.samsung.com] • Met: Expects suppliers to prohibit retaliation against workers/stakeholders: As Above. The company is committed to ensure that no one are subject of intimidation or retaliation. [Anti-Discrimination and Harassment Policy, 03/2022: images.samsung.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Complainants not asked to waive rights • Not Met: Company does not require confidentiality provisions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Will work with state based non judicial mechanisms • Not Met: Example of issue resolved (if applicable)
C.7	Remediating adverse impacts	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Says how it would provide remedy for victims if no adverse impact identified: The Company sets out its Child Labor Remediation Program in its Child Labor Prohibition Policy, which includes, among other actions, the following: ‘Make an initial assessment to ensure the safety of the child. The worksite shall terminate its employment relationship with the child and provide him/her a child labor remediation program considering the best interest of the child. Samsung will, taking into account the best interest of the child, work with the child, and his/her family or caregiver, or a third party child rights organization to find an appropriate remedial solution in accordance with Samsung’s remediation procedure. This may include the expenses in order to provide a reasonable living considering minimum living costs or minimum wage of the relevant region and/or enrolment in a suitable educational program to enable the child to return to school. Whenever the need for sending the child back home arises, Samsung shall reimburse necessary costs of transportation incurred by the child and his/her family to return to his/her original place of residence. In case the family may not be able to accompany the child, Samsung shall provide a suitable alternative to ensure the safe return of the child back home. When a remediation program that serves the best interest of the child is available and the child and his/her family agree to such remediation program, Samsung shall provide adequate financial support to enable the child to remain in the agreed remediation program until he/she reaches the minimum working age. When the child reaches the minimum working age, he/she shall be given the opportunity to be re-employed by the same worksite of Samsung’. Moreover, the Company has provided comments to CHRB regarding Vietnam, in its 2020 Sustainability Report: ‘we conducted the Human Rights Impact Assessment’. However, this evidence was in response to risks identified rather than its approach to provide a timely remedy for victims. [Child Labor Prohibition Policy_V_2.0, 06/2020: images.samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Changes to systems, processes and practices to stop similar impact: Samsung Electronics has investigated the allegations in the Guardian article on Malaysia. The Company, allegedly, had cases of passport retention and recruitment fees paid by workers in Samsung's supply chain in Malaysia. After an investigation, ‘The audit team identified the following key issues: 54% of workers from 3 sub-contractors had their passports held in a safe. Of those, 85% gave their written consent for the employer to hold their passport. 61% of workers from 3 sub-contractors paid recruitment fees’. As a result of the November 2018 audits, corrective action plans were put in place: ‘Improvements to date include: As of February 2019, passport retention was 0%. All 6 sub-contractors revised their policies to include prohibition of unlawful deduction of recruitment fees and levies starting January 2019. Meanwhile other issues such as housing conditions and repayment of recruitment fees and levies paid by workers are progressing towards improvement. Two sub-contractors are developing their reimbursement plan’. Moreover, according to its 2020 Sustainability Report, it indicates that ‘In Malaysia and Hungary, together with the International Organization for Migration (IOM), we trained our human resource personnel, as well as those from our suppliers and recruitment agencies, on the ethical recruitment of migrant workers. Through this, we were able to raise awareness on protecting the rights of migrant workers and share the importance of eradicating forced labor’. [Follow-up response: Malasia, 12/03/2019: business-humanrights.org] & [2020 Sustainability Report, 06/05/2020: images.samsung.com] • Not Met: Describe approach to monitoring implementation of agreed remedy • Not Met: Approach to learning from incident to prevent future impacts
C.8	Communication on the effectiveness of grievance	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: Number grievances filed, addressed or resolved and outcome achieved: The Company discloses, in its 2021 Sustainability Report, its grievance reports by types, among them: Work Environment, 48%; Work Conditions 31%; Health and

Indicator Code	Indicator name	Score (out of 2)	Explanation
	mechanism(s) and incorporating lessons learned		<p>Safety, 10%, Discrimination & Harassment, 1%. However, no further information found on outcomes achieved for its own workers, for external individuals and communities that may be adversely impacted by the Company. [2021 Sustainability Report, 12/04/2021: images.samsung.com]</p> <ul style="list-style-type: none"> • Met: How lessons from mechanism improve management system: The Company indicates 'Samsung Electronics Vietnam joined hands with CSR Europe1) in 2020 to assess the procedures and operation of its grievance resolution channels and identified improvement areas such as its hotline infrastructure that was lacking efficiency. Based on the findings, a call center was established in 2021 to integrate the existing 34 and 14 hotlines at its two business sites and enhance accessibility for its employees. This instantly led to an increase in the number of filed grievances.' [2022 Sustainability Report, 2022: images.samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Evaluation of the channel/mechanism and changes made as result: It indicates: 'The grievance resolution process of SEV [Samsung Electronics Vietnam] was evaluated from August to December in 2020 as a follow-up action to the Human Rights Impact Assessment conducted with BSR in 2018. The effectiveness assessment was carried out by an external organization, CSR Europe1), to ensure objectivity of the evaluation. SEV received high evaluation scores in most areas which were assessed based on the eight effectiveness criteria of non-judicial grievance mechanisms specified in Clause 31 of the UNGPs. SEV was recognized in particular for providing a variety of grievance reporting platforms, for raising awareness among employees and providing transparency throughout the process as well as considering workers preferences when remediating cases. Grievance mechanisms have furthermore been found to allow for open dialogue with employees and provide clearly defined roles and responsibilities for grievance handling. SEV is continuing to make efforts such as developing social networking platforms for grievance reporting, further strengthening the hotline infrastructure and reinforcing the promotion of the grievance reporting channels to allow for a more accessible dialogue with its employees'. [2021 Sustainability Report, 12/04/2021: images.samsung.com] • 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)	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: Pays living wage or sets target date: The Company state on its 2022 Sustainability report, 'Although universal consensus on the definition and calculation method of a living wage has yet to be reached, the term is generally understood as the minimum income required to address the basic living needs of a worker and his/her family. We will continually update our internal wage policy to better support the basic living needs of our employees and their families. We also plan to closely cooperate with related expert organizations in the future to take part in the international community's effort to implement living wage.' [2022 Sustainability Report, 2022: images.samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes how living wage determined: As above. In addition, the company indicates 'We have been cooperating with BSR, an organization of sustainable business experts, to calculate living wage. In 2018, the company for the first time conducted research to estimate the living wage in countries in which we have production sites. We adjusted them in 2022 reflecting economic growth rates and consumer prices so that those don't interfere with the basic living conditions of the employees with economic recession and inflation due to pandemic.' [2022 Sustainability Report, 2022: images.samsung.com] • Met: Paying living wage: As above. 'We will continually update our internal wage policy to better support the basic living needs of our employees and their families.' [2022 Sustainability Report, 2022: images.samsung.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> Not Met: Definition of living wage reviewed with unions: According to the 2020 Sustainability Report, 'A total of 42 worksites around the world operate works councils in accordance with the laws of the respective countries and the requirements of each site. (...) The works council of each worksite holds regular meetings to discuss various agenda items to improve the working conditions of employees, including wages and welfare'. However, it is not clear the work councils review the definition of the living wage. No further evidence found in the latest publications. [2020 Sustainability Report, 06/05/2020: images.samsung.com] & [2020 Sustainability Report, 06/05/2020: images.samsung.com]
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: The Supplier Code of Conduct indicates: 'Compensation paid to workers shall comply with all applicable wage laws, including those relating to minimum wages, overtime hours and legally mandated benefits. In compliance with local laws, workers shall be compensated for overtime at pay rates greater than regular hourly rates. Deductions from wages as a disciplinary measure shall not be permitted'. 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. [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com] Not Met: Improving living wage practices of suppliers <p>Score 2</p> <ul style="list-style-type: none"> Not Met: Assessment of number affected by payment below living wage Not Met: Provides analysis of trends demonstrating progress
D.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): Company provided feedback but information not material. 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 discloses a Supplier List which includes names and addresses of the supplier who agreed to be disclosed and represent 80% of Samsung Electronics' transaction volume. However, it is not clear whether the mapping process includes all direct and indirect suppliers. [2021 Supplier List, 2021: images.samsung.com] & [2019 Smelter and Refiner List, 2019: images.samsung.com] <p>2020\2020_Samsung\2020_Samsung\2020_Samsung_2_fase.docx#_Hlk499400611,1,221,0,, HYPERLINK "images.sams]</p> <p>Score 2</p> <ul style="list-style-type: none"> Not Met: Discloses names and locations of significant parts of SP and why: The Company discloses a Supplier List which includes names and addresses of the supplier who agreed to be disclosed and represent 80% of Samsung Electronics' transaction volume. However, it is not clear that this list includes indirect suppliers. No further evidence found. [2021 Supplier List, 2021: images.samsung.com] 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)	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: Does not use child labour: The Business Conduct Guidelines states that: 'Our policy against child labor is based on the UN Convention on the Rights of the Child, The Children's Rights and Business Principles, and ILO Convention. It requires all of our subsidiaries, as well as all of our suppliers, to comply with the policy. Accordingly, all of our subsidiaries and suppliers must comply with the strict employment process and age verification. Our policy against child labor operates under the "zero tolerance" principle, meaning that child labor at any stage of our business is unacceptable and intolerable. Our policy against child labor supports the best interest of children.' [Business Conduct Guidelines 2016, 2016: samsung.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Age verification of workers recruited: As it is mentioned above: ‘all of our subsidiaries and suppliers must comply with the strict employment process and age verification’. [Business Conduct Guidelines 2016, 2016: samsung.com] Score 2 • Met: Remediation if children identified: In its Child Labor Prohibition Policy, the Company indicates: ‘Samsung will, taking into account the best interest of the child, work with the child, and his/her family or caregiver, or a third party child rights organization to find an appropriate remedial solution in accordance with Samsung’s remediation procedure. This may include the expenses in order to provide a reasonable living wage considering minimum living costs or minimum wage of the relevant region and/or enrolment in a suitable educational program to enable the child to return to school. Whenever the need for sending the child back home arises, Samsung shall reimburse necessary costs of transportation incurred by the child and his/her family to return to his/her original place of residence. In case the family may not be able to accompany the child, Samsung shall provide a suitable alternative to ensure the safe return of the child back home. When a remediation program that serves the best interest of the child is available and the child and his/her family agree to such remediation program, Samsung shall provide adequate financial support to enable the child to remain in the agreed remediation program until he/she reaches the minimum working age. When the child reaches the minimum working age, he/she shall be given the opportunity to be re-employed by the same worksite of Samsung’. Regarding young workers: ‘If a young worker is found to be conducting hazardous work, Samsung shall immediately implement corrective actions, including removing the young worker from hazardous positions, providing a medical check-up, information and training on the impact of hazardous work, and an opportunity to change work posts to the one that is appropriate for young workers’. [Child Labor Prohibition Policy_V_2.0, 06/2020: images.samsung.com]
D.4.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Child Labour rules in codes or contracts: The Supplier Code of Conduct indicates: ‘Child labor must not be used in any stage of manufacturing. (...) If any child labor is detected, the Supplier shall immediately take required action steps. The Supplier shall immediately stop such child labor and improve the reviewing process regarding the age of the worker during recruitment’. The Supplier Code of Conduct Guide provides guidance for how supplier should address the issue: ‘An employment process which can check identity of applicants in order to block any attempt to hire a child laborer shall be established and implemented. Age-verification shall be based on visual verification of government-issued photographic ID, and its validity shall be verified through cross-checking the following methods. (...) If a child laborer is found at the workplace, the Supplier shall immediately stop the child from working and notify Samsung. To protect the well-being of the child as much as possible, the Supplier shall implement child protection programs by discussing this matter with SEC. With regards to the child protection program, if a child and her/his family consent to attending school, the Supplier shall support educational fees and living expenses corresponding to the minimum wage until the child becomes the legal minimum working age, and offer the child opportunity to be re-employed after becoming the legal minimum working age. The Supplier shall verify the employment process again and improve the process’. The 2021 Sustainability Report indicates: ‘We also provide our Supplier Code of Conduct Guide for the effective implementation of the Code and to put compliance management processes into practice’. The supplier code already includes basic requirements on this datapoint requirements. [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com] & [Supplier Code of Conduct Guide 3.1, 12/2020: images.samsung.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: How working with suppliers on child labour: In its 2022 Sustainability Report, it explains that, 'we maintain zero tolerance for child labor for our suppliers and perform special audits of their recruitment practices every year to eliminate child labor. Based on our 2021 audits of 141 suppliers, none were found to have recruited child workers. However, some of the audited suppliers failed to implement recruitment practices, such as collecting written identity authentication pledges and including age limit information in their job opening notices.' In addition, 'we first identify their issues and points of improvement based on the opinions and comments of their employees. The points of improvement are registered on the integrated purchase system, and the respective suppliers are required to establish and implement improvement measures accordingly. Some problems are remedied immediately, while the implementation of remedial action for other problems is verified within three months from the registration of the points of improvement.' Moreover, its 2020 MSA indicates: 'In 2014, we collaborated with The Centre for Child Rights and Business (The Centre), to create a child labour prohibition policy and a juvenile worker's policy that would apply to our Chinese work sites. We partnered with the Centre again in 2020 to amend and integrate the policies so that they could be extended to all of our business sites around the world, rather than only those in China. The policy makes it clear that we have a zero-tolerance policy for the use of child labour at all Samsung Electronics locations and across our entire supply chain. We also worked tirelessly to eliminate the use of child labour. For example, we developed the Remediation for Child Labour Guidelines in collaboration with the Centre to take corrective measures if a child labourer is discovered at any of our worksites'. [2022 Sustainability Report, 2022: images.samsung.com] & [2020 Modern Slavery Act Statement, 12/04/2022: images.samsung.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)	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: Job seekers and workers do not pay recruitment fee: The Migrant Worker Policy indicates: 'Samsung shall ensure that its employees are not responsible for paying any fees or expenses for their employment, except for those that are payable by the employees in accordance with the definition of recruitment fees under the RBA Code of Conduct and the RBA Trafficked and Forced Labor – "Definition of Fees" policy'. [Migrant Worker Policy V 2.0, 06/2020: samsung.com] • Met: Commits to fully reimbursing if they have paid: Also: 'Any fees that should not be paid by employees under the RBA Code of Conduct and the additional RBA Trafficked and Forced Labor – "Definition of Fees" policy are found to have been paid by employees, shall be repaid to the employee'. [Migrant Worker Policy V 2.0, 06/2020: samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: How practices are implemented and monitored for agencies, labour brokers or recruiters: It indicates: 'Samsung shall regularly monitor fees, expenses, and any other costs related to recruitment through regular dialogue and communication between worksites management and employees and by auditing its recruitment agencies'. [Migrant Worker Policy V 2.0, 06/2020: samsung.com]
D.4.5.b	Prohibition of forced labour: Recruitment fees and costs (in the supply chain)	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: Debt and fees rules in codes or contracts: The Supplier Code of Conduct indicates: 'Employers(Suppliers or Labor dispatch agencies) or Recruitment agencies shall not require workers to pay deposits or recruitment fees as part of their employment'. [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: How working with suppliers on debt & fees: In its Migrant Worker Policy, the Company states: 'Samsung shall provide training programs for its employees, suppliers and recruitment agencies to give them a better understanding of migrant workers' rights and the requirements of the Policy'. Also, 'Samsung shall continue to conduct regular training and audits of its recruitment agencies to ensure that they understand the requirements specified in the contract and the Policy'. In addition, in its 2020 Sustainability Report, it indicates that 'In Malaysia and Hungary, together with the International Organization for Migration (IOM), we trained our human resource personnel, as well as those from our suppliers and recruitment agencies, on the ethical recruitment of migrant workers. Through this, we were able to raise awareness on protecting the rights of migrant workers and share the importance of eradicating forced labor'. The contents of training were: 'Understanding modern slavery and migrant workers; Laws and regulations related to migrant workers in each country; Management policies for migrant workers in worksites; Corporate efforts to eradicate forced labor; Measures to end forced labor and remedies for victims'. Finally, in its 2019 Sustainability Report, the Company indicates that 'In 2018, we conducted an investigation of all our first-tier suppliers located in Malaysia. We took an especially closer look at recruitment fees and identification documents. After the inspections, we provided education for the entire suppliers' management and working groups to avoid recurrence of similar issues and to protect migrant workers. Regarding the problems identified in some suppliers, we will formulate improvement measures through root cause analysis and we will make continuous efforts to improve the working environment for migrant workers'. [Migrant Worker Policy V 2.0, 06/2020: samsung.com] & [2019 Sustainability Report, 2019: images.samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Assessment of the number affected by payment of recruitment fees: The Company states that 'We prohibit forced labor and the collection of recruitment fees from our suppliers' migrant workers through the Supplier Code of Conduct. Based on this policy, a total of USD 389,921 was reimbursed to 1,199 migrant workers from nine countries recruited by our suppliers from 2017 to 2021 [...] In 2021, the prohibitions on forced labor, inhumane treatment, and discrimination were incorporated as essential items to more rigorously verify each candidate's human rights status and protect vulnerable groups. Surveys and interviews to eradicate the forced labor of vulnerable workers were also added to thoroughly investigate how they were recruited, whether recruitment fees were paid, and whether they experienced any discrimination as well as their company dormitory conditions and working hours.' [2022 Sustainability Report, 2022: images.samsung.com] • Not Met: Analysis of trends in progress made
D.4.5.c	Prohibition of forced labour: Wage practices (in own production or manufacturing operations)	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: Pays workers in full and on time: The Company indicates, in its Migrant Worker Policy, that 'Samsung shall pay wages directly to its employees which are not less than the minimum wage prescribed by applicable local laws and regulations. (...) The payment of wages shall be credited to the bank account of the employee no later than designated date of the following month by the facility. In case the employee does not have a bank account, the wage shall be paid in cash directly to the employee on the designated date of the following month'. According to the Policy, 'employees refer to all workers including migrant workers employed by Samsung'. [Migrant Worker Policy V 2.0, 06/2020: samsung.com] • Met: Payslips show any legitimate deductions: The Company indicates, in its Migrant Worker Policy, that 'Samsung shall provide a wage statement in the employee's native language with an explanation of the basis on which employees are compensated including regular wage, overtime, bonuses, deductions, and other components if any'. [Migrant Worker Policy V 2.0, 06/2020: samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: How these practices are monitored for agencies, labour brokers or recruiters: Finally, it states: 'Samsung shall regularly monitor fees, expenses, and any other costs related to recruitment through regular dialogue and communication between worksites management and employees and by auditing its recruitment agencies'. Moreover, 'Samsung shall continue to conduct regular training and audits of its recruitment agencies to ensure that they understand the requirements specified in the contract and the Policy. (...) Samsung shall provide training programs for its employees, suppliers and recruitment agencies to give them a better understanding of migrant workers' rights and the requirements of the Policy'. [Migrant Worker Policy V 2.0, 06/2020: samsung.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.5.d	Prohibition of forced labour: Wage practices (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: Requirement for suppliers to pay workers in full and on time in codes or contracts: The Supplier Code of Conduct indicates: 'Deductions from wages as a disciplinary measure shall not be permitted. The basis on which workers are being paid is to be provided in a timely manner via pay stub, similar documentation or supplier intranet'. In addition, it states that 'Wages shall be paid at the designated date once a month or more, and its payment date cannot be delayed [...] and it shall be paid to a worker's bank account or directly to a worker, and should not be paid to a third party.' [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com] & [Supplier Code of Conduct Guide 3.1, 12/2020: images.samsung.com] • Not Met: How working with supply chain to pay workers regularly and on time <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by failure to pay directly • Not Met: Provides analysis of trends demonstrating progress
D.4.5.e	Prohibition of forced labour: Restrictions on workers (in own production or manufacturing operations)	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: Does not retain documents or restrict movement: In its Migrant Worker Guidelines, the Company indicates: 'Samsung shall not hold original migrant worker identification documents such as passport, government-issued identification, and other personal documents. [...] There shall be no unreasonable restrictions on migrant workers' freedom of movement in the facilities or accommodations, and excessive facility entry and exit restrictions shall not be imposed, except where necessary for worker safety'. [Migrant Worker Policy V 2.0, 06/2020: samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: How these practices are monitored for agencies, labour brokers or recruiters: In addition, it states: 'If it is identified that workers' identification or other personal legal documents are being withheld by suppliers, Samsung shall request they be returned to the workers immediately. If suppliers refuse to return the identification or other personal legal documents, Samsung shall give suppliers commercial penalties up to the termination of the relationship'. Moreover, 'Samsung shall directly contract its recruitment agencies. The contracts shall include the terms and conditions on the prohibition of imposing recruitment fees and expenses on migrant workers by the recruitment agency. (...) Samsung shall continue to conduct regular training and audits of its recruitment agencies to ensure that they understand the requirements specified in the contract and the Policy'. [Migrant Worker Policy V 2.0, 06/2020: samsung.com] & [2020 Sustainability Report, 06/05/2020: images.samsung.com]
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 Supplier Code of Conduct indicates: 'Workers must not be required to surrender any government-issued identification, passports, or work permits as a condition of employment'. [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com] • Not Met: How working with suppliers on free movement: The Company indicates that 'In Malaysia and Hungary, together with the International Organization for Migration (IOM), we trained our human resource personnel, as well as those from our suppliers and recruitment agencies, on the ethical recruitment of migrant workers. Through this, we were able to raise awareness on protecting the rights of migrant workers and share the importance of eradicating forced labor'. Contents of Training: Understanding modern slavery and migrant workers; Laws and regulations related to migrant workers in each country; Management policies for migrant workers in worksites; Corporate efforts to eradicate forced labor; Measures to end forced labor and remedies for victims. However, although the Company has different trainings to tackle the issue of forced labour, it is not clear how it works with suppliers to eliminate detention of worker's documents or other actions to physically restrict movement. No further evidence found. [2020 Sustainability Report, 06/05/2020: images.samsung.com] <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

Indicator Code	Indicator name	Score (out of 2)	Explanation
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 Code of Conduct indicates: 'The Company respect the rights to freedom of association and collective bargaining in accordance with the local labor laws where our worksites operate in order to maintain and develop our cooperative labor-management relations based on mutual trust and integrity'. 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). [Global Code of Conduct, 06/2022: images.samsung.com] • Not Met: Discloses % total direct operations covered by collective CB agreements: The Company indicates: 'Through collective bargaining with the joint bargaining group formed by the labor unions, we agreed on 95 items and successfully concluded a collective agreement at our Korean business site in August 2021 without any dispute. At the collective agreement conclusion ceremony, the Joint Statement on Labor-Management Cooperation was announced to highlight our focus on building forward-looking relations.' However, it is not clear what is the percentage of total direct operations covered by collective agreements. [2022 Sustainability Report, 2022: images.samsung.com] <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	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: FoA & CB rules in codes or contracts: The Supplier Code of Conduct indicates: 'In conformance with local law, Suppliers shall respect the right of all workers to form and join worker council or trade unions of their own choosing, to bargain collectively and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities. Workers and/or their representatives shall be able to openly communicate and share ideas and concerns with management regarding working conditions and management practices without fear of discrimination, reprisal, intimidation or harassment'. However, it is not clear whether the Company is requiring those rights in all contexts, as it indicates 'in conformance with local law'. In cases where the Company refers to local law, evidence is needed of equivalent worker bodies, parallel mechanisms, etc. [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com] • Not Met: How working with suppliers on FoA and CB <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by restrictions to FoA and CB in the SP • Not Met: Provides analysis of trends demonstrating progress
D.4.7.a	Health and safety: Fatalities, lost days, injury, occupational disease rates (in own production of manufacturing operations)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes process to identify H&S risks and impacts: It indicates: 'Our activities to foster a robust safety culture at work includes using our company-wide safety management index, regularly evaluating our safety procedures, assessing the working environment, and enhancing safety capabilities. (...) All of our worksites are being managed based on the Health and Safety Management System. After the application of ISO 45001, an international standard for an Occupational Health and Safety (OH&S) management framework, to our business in 2018, our worksites around the world, beginning with those in South Korea, have converted their current OHSAS 18001 certification to ISO 45001. As of end of 2020, all of our manufacturing worksites had acquired ISO 45001 and implemented an OH&S management framework that meets the latest ISO 45001 specifications. (...) To sustain an advanced safety-first culture in our worksites, we evaluate the level of our safety culture on an annual basis. The safety culture evaluation assesses the management's commitment, roles and responsibilities, risk management, communication and participation, environment and safety capabilities, compliance, cause analysis and corrective measures, monitoring and performance management. (...) To evaluate the safety culture of our semiconductor business, we employed specialist external agencies'. [2021 Sustainability Report, 12/04/2021: images.samsung.com] • Met: Injury Rate or Lost days or Near Miss disclosures for last reporting period: The injury rate in 2021 was 0.020. [2022 Sustainability Report, 2022: images.samsung.com] • Not Met: Discloses Fatalities for last reporting period • Not Met: Occupational disease rate for last reporting period

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Set targets for H&S performance: Previous assessment was based on “Sustainability Report 2018”, dated 2018, which is now out of the three-year timeframe that the methodology requires. No further evidence found. • Not Met: Met targets or explain why not or what is doing to improve management systems
D.4.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Sets out clear Health and Safety requirements: The Supplier Code of Conduct indicates: ‘Suppliers recognize that in addition to minimizing the incidence of work-related injury and illness, a safe and healthy work environment enhances the quality of products and services, consistency of production and worker retention and morale. Suppliers shall ensure to maintain safe and healthy working conditions according to the local laws and regulations’. It then indicates and explains each of the following provisions: Occupational Safety, Emergency Preparedness, Occupational Injury and Illness, Industrial Hygiene, Physically Demanding Work, Machine Safeguarding, Sanitation, Food and Housing and Health and Safety Communication. [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com] • Not Met: Injury rate disclosures and lost days (or near miss disclosures) for the last reporting period: The Company discloses information about its injury rate and frequency rate, but these figures do not take into account the workers at suppliers. [2021 Sustainability Report, 12/04/2021: images.samsung.com] • Not Met: Fatalities disclosures for lasting reporting period • Not Met: Occupational disease rates for the last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Met: How working with suppliers on H&S: In its Sustainability Report 2020, the Company indicates: ‘Since 2013, we have held annual EHS Innovation Day to enhance workplace safety management’. Moreover, ‘In 2019, our DS Division opened ‘DS Division EHS Academy for Suppliers’, an environmental safety training center for its suppliers, and ran a total of 24 courses. These included two statutory training courses, seven certification-related training courses, and fifteen capability enhancement training courses’. The 2021 Sustainability Report notes ‘The DS division’s “EHS Academy for Suppliers” offers specialized training courses, which were attended by 230,000 employees of suppliers received in 2020’. [2021 Sustainability Report, 12/04/2021: images.samsung.com] & [2020 Sustainability Report, 06/05/2020: images.samsung.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	<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: Process to stop harassment and violence against women: The Company has developed a Guidelines on Prevention of Harassment. However, these Guidelines do not include specific measures related to women. Moreover, according to the 2020 Sustainability Report: ‘Since 2018, we have hosted multistakeholder forums in Vietnam. In 2019, we discussed women's rights and women's empowerment in the Vietnam with Vietnam General Federation of Labour (VGCL) and the Center for Studies and Applied Sciences in Gender - Family - Women and Adolescents (CSAGA). (...) The forum opened up a discussion on corporate policies, practices and implications on preventing sexual harassment, women leadership, and women's empowerment’. However, no further details of its processes to prohibit harassment, intimidation and violence against women found. No further evidence found in the latest review. [Guidelines on the Prevention of Harassment, 08/2018: image-us.samsung.com] & [2020 Sustainability Report, 06/05/2020: images.samsung.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Working conditions take account of gender: The 2020 Sustainability Report notes: 'To assist female workers in continuing their careers, we have developed numerous policies and facilities related to childbirth and childcare. In South Korea, we were among the first companies to introduce parental leave, subfertility leave, and extended childcare leave. We continuously strive to go beyond our legal obligations to provide benefits to fulfil our vision1). As of 2020, we had 16 in-house day-care centers for up to 3,300 children, and our teacher-to-student ratios were higher than mandated by the relevant laws. We require all our production sites overseas to provide rest areas to protect the health of pregnant women and their babies, and offer a place for breastfeeding. The Vietnam subsidiary operates 22 Mommy Rooms with in-house obstetrics and gynaecologists'. However, although the Company indicates its work done to aid women on childbirth and childcare, it is not clear how it takes into account differential impacts on women and men of working conditions, including to reproductive health. [2021 Sustainability Report, 12/04/2021: images.samsung.com] • Not Met: Measures and steps to address gender pay gap at all levels of employment <p>Score 2</p> <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	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Women's rights in codes or contracts: In its Supplier Code of Conduct, the Company indicates: 'Reasonable steps must also be taken to remove pregnant women/nursing mothers from working condition with high hazards, remove or reduce any workplace health and safety risks to pregnant women and nursing mothers including those associated with their work assignments, and include reasonable accommodations for nursing mothers. However, no further evidence found of requirements of equal pay for equal work or to ensure equal opportunities throughout all levels of employment. [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com] • Not Met: How working with suppliers on women's rights: The Company indicates: 'In 2019, we provided training for female employees at suppliers in Vietnam on career development, family/financial management, and compliance awareness. We trained instructors from learning and development teams at 139 suppliers to help roll out our training to 77,752 employees at suppliers. We received positive feedbacks from employees at our Vietnamese suppliers and plan to expand the program to our worksites around the world'. However, it is not clear how the Company works with suppliers to improve their practices in relation to women's rights. No further evidence found in its latest publications. [2020 Sustainability Report, 06/05/2020: images.samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by discrimination or unsafe working conditions • Not Met: Provide analysis of trends in progress made
D.4.9.a	Working hours (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: Respects max hours, min breaks and rest periods in its own operations: According to the Code of Conduct: 'The Company will ensure that working hours and rest time of personnel will be in accordance with the specific nature of their duties and international standards under ILO C1, C14 and C146.'. Also, in its Business Conduct Guidelines, the Company states: 'Working hours are decided according to the characteristics of each work area and the related regulations in each country'. Moreover, as it is stated in its 2020 Sustainability Report: 'A workweek should not be more than 60 hours per week (RBA criteria, ILO conventions on working hours)'. [Global Code of Conduct, 06/2022: images.samsung.com] • 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

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.9.b	Working hours (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: Working hours in codes or contracts: The Supplier Code of Conduct indicates: 'Working hours are not to exceed the maximum set by local law. Standard weekly working hours are not to exceed 48 hours based on ILO convention C001 on working hours. Further, a workweek should not be more than 60 hours per week, including overtime, except in emergency or unusual situations. Workers shall be allowed at least one day off every seven days'. [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com] • 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	0.5	<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: Due diligence in accordance with OECD Guidance in supplier contracts: It indicates: 'Suppliers shall exercise due diligence on the source and chain of custody of these materials and make their due diligence measures available to Samsung upon Samsung's request'. However, no evidence found of commercial contracts/written agreements with suppliers requiring them to conduct due diligence in accordance with the OECD Guidance for at least 3TG. [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com] • Not Met: Works with smelters/refiners and suppliers to build capacity: The Company indicates the following: 'has developed its Conflict Minerals Management Guidance, which includes a conflict minerals policy to share with all suppliers. The company has also supported its suppliers in terms of conducting internal training and putting the Guidance into practice. To further raise supplier awareness, as of 2019, Samsung Electronics had provided training sessions to a total of 2,311 supplier executives and employees. The sessions covered Samsung's conflict minerals policy, provided instructions on using the conflict minerals management system, and discussed the process required to become an RMAP-certified smelter. In particular, the company offered separate training sessions for suppliers that had been found to have vulnerabilities during on-site assessments.' However, no further details found, including capacity building in smelters and refiners. No further evidence of capacity building with smelters and refiners found in latest review.. [2020 Responsible Mineral Report, 06/2020: images.samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Contractual requirement to disclosure smelter/refiner information: As indicated above, the Company requires in the supplier code of conduct that suppliers 'make their due diligence measures available to Samsung upon Samsung's request'. As it is mentioned above, in its 2021 Sustainability Report, the Company indicates: 'We require that all suppliers comply with our Supplier Code of Conduct, which reflects updates to the RBA Code of Conduct (7.0) as well as other global standards. To ensure this, we expressly require compliance with the code in our contract, and also require a separate written agreement'. [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com] & [2021 Sustainability Report, 12/04/2021: images.samsung.com] • Not Met: Contractual requirement covers all minerals: The Supplier Code of Conduct indicates: 'In supply chain of Samsung, Suppliers, at any rate, shall not use minerals (such as tantalum, tungsten, tin, gold, etc.) and illegally timbered raw materials from any area, where it can cause serious human rights abuses and environmental destruction in the international community'. However, it is not clear it covers all minerals. [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com]

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: The Company indicates: 'We ensure that minerals used in our products have been mined ethically in accordance with the OECD Due Diligence Guidance and require our suppliers to adopt the same standards'. It discloses its Responsible Minerals Management Process dividing it into five steps. Regarding step 3, Conduct Systematic Due Diligence and Verify Outcomes of Inspections, it indicates: 'After an internal review of data submitted by all suppliers, in 2020, we conducted on-site audits on 427 global suppliers that required follow-up inspection based on data submitted to verify both the reliability of their data and implementation of conflict-mineral-related policies. In 2020, we (...) expanded our inspection scope from 225 suppliers in 2019 to 427 suppliers in 2020 to minimize the risk of decreased reliability due to change in audit format'. As for its step 4, Verify and Assess Risk Factors within the Supply Chain: 'We manage responsible minerals information through the Global Supplier Relationship Management System (G-SRM), an integrated purchasing system that tracks information on conflict minerals in real-time by each unit purchased. (...) Additionally, we conduct on-site audits for suppliers that have confirmed vulnerabilities in their management standard and process. We apply different measures based on the credibility of the submitted data and actual conditions on site. We also require supporting documents from suppliers that rank low on compliance and provide these suppliers with on-site guidance when necessary'. However, it is not clear the risks identified with respect to at least 3TG. <p>[2021 Responsible Minerals Report (Policy on Responsible Mineral Sourcing), 2021: image-us.samsung.com]</p> <ul style="list-style-type: none"> • Met: Identification of smelter/refiners and OECD Guidance: It indicates: 'We verify the presence of any conflict minerals in our products and the origins of minerals, using information on smelters submitted by suppliers. If the country of origin is uncertain, or if the smelters have not been certified by RMAP, we investigate whether conflict minerals have been used and requests that such smelters obtain RMAP certification. In 2020, all suppliers source minerals from RMAP-certified smelters'. <p>[2021 Responsible Minerals Report (Policy on Responsible Mineral Sourcing), 2021: image-us.samsung.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Discloses smelters/refiners judged in line with OECD Guidance: The Company discloses a Smelter and Refiner List, which include information about RMAP Status (Conformant or Active). [2020 Smelter and Refiner List, 2021: image-us.samsung.com] • Not Met: Risk identification and disclosure covers all minerals

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.10.c	Reporting on responsible sourcing of minerals	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: Describes mineral risk management plan for supply chain: The Company describes the following process 1. Raise Suppliers' Awareness: Secure a commitment from suppliers to ban the use of conflict affected and high-risk minerals from all first-tier suppliers; Distribute the conflict-affected areas and high-risk minerals management guide and support working-level training; Request that lower-tier suppliers expand their policy to ban the use of conflict-affected and high-risk minerals and to source ethically and responsibly. 2. Inspect the Use of Conflict-affected and High-risk Minerals along the Supply Chain [...] 3 Conduct Reasonable Due Diligence and Verification on Inspection Outcomes: Conduct on-site inspections on the data submitted by suppliers; Identify and share best practices in suppliers' management of conflict-affected and high-risk minerals 04 Verify and Assess Risk Factors within the Supply Chain; Categorize suppliers into four rating groups based on inspection outcomes [...] 5 Develop Improvement Plans for Risk and Report Relevant Data; Restrict transactions with suppliers that work with non-third party-audited smelters; Recommend smelters along the supply chain to become third party certified'. The Company about specific actions carried out covering topics of the process mentioned above. It reports training for procurement employees including 'conflict mineral courses as mandatory on-the-job training, in addition to providing suppliers with systematic support and guidelines'. This includes 'training sessions to a total of 2,311 supplier executives and employees'. It offered 'separate training sessions for suppliers that had been found to have vulnerabilities during on-site assessments'. It also indicates that has developed a 'Conflict Minerals Management Guidance, which includes a conflict minerals policy to share with all suppliers. The Company has also supported its suppliers in terms of conducting internal training and putting the guidance into practice'. [2020 Responsible Mineral Report, 06/2020: images.samsung.com] • 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: Child labour Headline: Samsung facing child labour claims in its supply chain in the Democratic Republic of Congo Story: On November 15, 2017, Amnesty International released a follow-up report regarding human rights abuses entering their cobalt supply chains amongst electronic and electric vehicle companies, including Apple. <p>The report assessed the policies and practices of 29 companies and how much their cobalt-sourcing practices have improved since its previous report published in January 2016. More than half of the world's cobalt, a key element in lithium-ion batteries, is sourced from the Democratic Republic of Congo (DRC), where Amnesty has found human rights abuses. Amnesty International stated that about a fifth of the country's cobalt production is mined by informal miners including children, often in dangerous conditions. The report also claimed that children as young as seven engaged in artisanal cobalt mining. Some of these children worked in the tunnels alongside adult miners, while most helped to pick through mine tailings and wash minerals prior to sale. Many were forced to carry out this hazardous work because their families were too poor to pay school fees. Children are also being subjected to beatings and extortion by security guards and exploited by traders.</p> <p>The electronics companies and the automobile manufacturers included in the report are: Apple, Samsung SDI, Dell, HP, BMW, Tesla, LG Chem, Sony, Samsung Electronics, General Motors, Volkswagen, Fiat-Chrysler, Daimler, Hunan, Shanshan, Amperex Technology, Tianjin Lishen, Microsoft, Lenovo, Renault, Vodafone, Huawei, L&F, Tianjin B&M, BYD, Coslight, Shenzhen BAK and ZTE.</p> <p>In 2019 Samsung joined hands with Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), Samsung SDI, the BMW Group, and BASF to initiate a pilot project called 'Cobalt for Development' in 2019. The project aims to improve the labor conditions of small-scale cobalt mining sectors and the living conditions of surrounding communities.</p> <p>[Amnesty International, 15/11/2017, "Democratic Republic of the Congo: Time to recharge: Corporate action and inaction to tackle abuses in the cobalt supply chain": amnesty.org] [Reuters, 15/11/2017, "Apple leads way in tracing cobalt from Congo, Microsoft lags: Amnesty": reuters.com] [the africa report, 03/08/2021, "Samsung, Apple, BMW...those benefitting from DRC's cobalt and coltan reserves": theafricareport.com] [Progress Report on Responsible Cobalt Supply Chain, April 2017: samsungsdi.com]</p>
E(1).1	The company has responded publicly to the allegation	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: Public response: The Company states that "In 2016, Amnesty International shed light on the issue of children working in cobalt mines in the Democratic Republic of Congo and demanded corporate intervention to address this issue." [2017 Sustainability Report, 2017: images.samsung.com] <p>Score 2</p> <ul style="list-style-type: none"> Not Met: Detailed response: A response by the company addressing all aspects of the allegation is not available in the public domain.
E(1).2	The company has investigated and taken appropriate action	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: Engaged with stakeholders: Samsung SDI addressed the issue of child labour in its cobalt supply chain by issuing the "Report of responsible Cobalt Supply Chain". It states that "the main goal is to receive as much feedback as possible on how things could be improved. Nevertheless, having an impact as a company alone would be a mission "Impossible": the complexity (upstream and downstream), and the resources required would be unbearable. We have therefore come to the realization that we can tackle this problem only with the support of our customers, investors, suppliers, partners, employees, the Government of the Democratic Republic of Congo, civil societies and not least the affected local communities." <p>Samsung SDI has also sponsored an independent academic research project that was conducted by UC Berkeley/CEGA (Center for Effective Global Action). The research project aims to provide rigorous empirical data on households engaged in</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>artisanal mining, and it involves collecting survey data from households, children, village leaders, and local mineral traders in 150 communities that are representative and cover the full geographical extent of the DRC Copper Belt. The study provides evidence on the prevalence, the forms, and on the root causes of child labor in artisanal mining in the region.</p> <p>As it is difficult to engage otherwise with the affected stakeholders, CHRB accepts this as engagement. [UC Berkeley, 06/05/2017, "Artisanal Mining, Livelihoods, and Child Labor in the Cobalt Supply Chain of the Democratic Republic of Congo": escholarship.org] [Progress Report on Responsible Cobalt Supply Chain, April 2017: samsungsdi.com]</p> <ul style="list-style-type: none"> Met: Identified cause: Both the Report of Responsible Cobalt Supply Chain and the research conducted by the UC Berkely/CEGA present several underlying issues for child labour in cobalt mining in the DRC. [UC Berkeley, 06/05/2017: escholarship.org] <p>Score 2</p> <ul style="list-style-type: none"> Met: Identified and implemented improvements: For the contribution to sustainable development at cobalt mining in the Democratic Republic of the Congo, we joined hands with Deutsche Gesellschaft für Internationale Zusammenarbeit(GIZ), Samsung SDI, the BMW Group, and BASF to initiate a pilot project called 'Cobalt for Development' in 2019. The project aims to improve the labor conditions of small-scale cobalt mining sectors and the living conditions of surrounding communities. To this end, we are planning to conduct EHS risk assessments, provide trainings for employees, expand the provision of protective equipment for individuals, and offer trainings on financial literacy, farming/agriculture, and education for children.' [Cobalt for Development website: cobalt4development.com] [2020 Sustainability Report, 06/05/2020: images.samsung.com] Met: Stakeholder input to steps taken: While the C4D claims to be working with miners and communities, there is no indication that it was designed with input from affected stakeholders. Without input from stakeholders in the compilation of the project, there is a remaining risk of the project not addressing the right issues and not understanding the underlying causes that need to be addressed. There is no information available as to whether the decision to no longer source cobalt from the DRC was informed by stakeholder input. <p>The GIZ states in its press release covering the launch of the project that the project design was informed by visits to artisanal mines, stakeholder interviews, surveys of miners and community members. [Cobalt for Development website: cobalt4development.com] [GIZ, 29/11/2018, "BMW, BASF and Samsung launch a project for sustainable cobalt mining": giz.de]</p>
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	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: Provided remedy: In 2016 Samsung SDI joined the RCI which, according to the SDI's progress report on responsible cobalt supply chain 2016 is working remedy actions. However, it is not clear from that document whether this includes remedy for children affected from child labour in the DRC cobalt mining industry. The CHRB did not find information to clarify this. <p>In addition, the company provided feedback to CHRB for this indicator, however, this was found to not provide additional information relevant for the assessment of this indicator. [Progress Report on Responsible Cobalt Supply Chain, April 2017: samsungsdi.com]</p> <ul style="list-style-type: none"> 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 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; discrimination <ul style="list-style-type: none"> Headline: Samsung among companies accused of using suppliers linked to forced labour in China <ul style="list-style-type: none"> Story: On March 1st, 2020, the Australian Strategic Policy Institute (ASPI) released a report called "Uyghurs for sale" that named Samsung among 83 companies benefiting from the use of potentially abusive 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

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>minorities are working in forced labour conditions across the country. The ASPI report said that workers live in segregated dormitories, are required to study Mandarin and undergo ideological training. In addition, the think tank said that the workers were allegedly transferred out of Xinjiang between 2017 and 2019 and claimed that people are being effectively "bought" and "sold" by local governments and commercial brokers.</p> <p>The ASPI used open-source public documents, satellite imagery, and media reports, allowing to identify 27 factories in nine Chinese provinces that have used labourers. The research found up to 560 Xinjiang workers were transferred to work several factories including to Foxconn Technology, that supplies brands such as Amazon, Apple, Dell, Google, Huawei and Microsoft. Other factory implicated is O-Film Technology which supplies Apple, Huawei, Lenovo and Samsung with camera and touchscreen components.</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>On July 22, 2020, O-Film subsidiary Nanchang, a Samsung Electronics' supplier, was one of the eleven companies blacklisted by the U.S. Department of Commerce's Bureau of Industry and Security over alleged human rights abuses involving Uighur Muslims in China.</p> <p>According to the U.S. Department of Commerce, the O-Film subsidiary was named on the list "in connection with the forced labour of Uighurs and other Muslim minority groups in western China". Companies on the list must apply for special licenses to access U.S. technologies.</p> <p>On May 13, 2021, a South Korean foreign ministry announced that no South Korean companies were found to be doing business with Chinese companies accused of human rights violations in China's north-western Xinjiang region.</p> <p>In March 2021, the Office of the UN High Commissioner for Human Rights accused several companies including Samsung and LG of being potentially involved in rights abuses through their supply chains in China. The UN urged the Korean government to take all necessary measures to halt the reported violations and hold those responsible accountable if such allegations turn out to be true in further investigations.</p> <p>After these allegations, the Seoul government launched due diligence and concluded that no South Korean companies were involved. The government also stated: "The government provided explanations of our efforts regarding law and policy to ensure the protection of human rights by our companies." [Australian Strategic Policy Institute, 01/03/2020, "Uyghurs for sale": aspi.org.au] [Business and Human Rights Resource Centre, 16/03/2020, "Samsung's response": business-humanrights.org] [Responsible business.org, 13/03/2020, "RBA Statement on Recent Report Related to Ethnic Minority Workers in China": responsiblebusiness.org] [The Korea Times, 14/05/2021, "Samsung, LG perplexed by UN allegations of Uyghur rights violation": koreatimes.co.kr]</p>
E(2).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: In response to the revelations of the ASPI's report, the company stated: "Samsung Electronics is a member of the Responsible Business Alliance (RBA), and we conform to the RBA Code of Conduct and its implementation methods, including due diligence across the company and our suppliers. We require all of our suppliers and their sub-contractors to comply with our Suppliers Code of Conduct and Migrant Worker Guidelines, and we regularly provide training to ensure they understand these standards. Samsung Electronics aligns with the approach of the RBA to understand and verify issues as highlighted in the report. Therefore please consider the response from RBA as Samsung Electronics public response". <p>After the U.N. Office of the High Commissioner for Human Rights (OHCHR) requested Korean companies clarify their transactions with China-based firms</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>employing forced labor by the ethnic minority, Samsung refuted the allegations but declined to provide further details. A Samsung Electronics official said: "Samsung as a global company is adhering to international standards and we continue to monitor supply chains for possible issues."</p> <p>In response to the letter (AL OTH 148/2021) of the Working Group on Business and Human Rights on the allegation of forced Uighur Labour in its supply chain, the company stated: "With RBA's assistance and in addition to our normal auditing programs, Samsung conducted rigorous due diligence in line with international standards related to this matter but found no specific evidence of forced labour in the manufacturing of Samsung products." [Panasonic response to joint communication by UN Special Rapporteurs dated 12/03/21 (AL OTH 148/2021), 10/05/2021: spcommreports.ohchr.org]</p> <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. A response by the company addressing all aspects of this allegation in detail is not available in the public domain.
E(2).2	The Company has appropriate policies in place	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: Engaged with stakeholders: There is no evidence suggesting that the company engaged with the affected stakeholders. • Not Met: Identified cause: The company does not present investigative results on the underlying causes of the events concerned. <p>Score 2</p> <ul style="list-style-type: none"> • Met: Identified and implemented improvements: According to The Elec, Samsung removed O'Film Group from its supply chain to hedge against potential risks. [The Elec, 23/04/2021, "O'Film kicked out of Samsung's smartphone camera supply chain": thelec.net] • Not Met: Stakeholder input to steps taken: There is no evidence suggesting that the views of affected stakeholders were taken into account in the improvement of the company policies.
E(2).3	The Company has taken appropriate action	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: Provided remedy • Not Met: Evidence for lack of Impact or link: The company stated: "Samsung conducted rigorous due diligence in line with international standards related to this matter but found no specific evidence of forced labour in the manufacturing of Samsung products." However, the company did not provide sufficient evidence to prove it is not linked to the impact". <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used
E(3).0	Serious allegation No 3		<ul style="list-style-type: none"> • Area: FoA / CB • Headline: Samsung Electronics' chairman and group executive convicted of charges of union sabotage • Story: On September 27, 2018, prosecutors from the Seoul Central District Prosecutors' Office indicted the Chairman of Samsung Electronics' board of directors, Mr Lee Sang-hoon, along with 31 persons and entities affiliated with the Samsung Group over allegations of sabotaging unions. <p>On December 18, 2019, Mr Lee Sang-hoon was sentenced by the Seoul Central District Court to 18 months in prison for breaching labour union-related laws. In addition, 25 other defendants were convicted, including former and current employees within Samsung Electronics and its affiliates.</p> <p>The sentence pertains to union-busting allegations. According to the jury, the Company used various tactics to impede union formation and activities including threatening employees linked to unions with wage cuts or with sensitive personal information, withdrawing business from subcontractors who appeared union-friendly, and delaying negotiations between labour unions and management, amongst others. Such tactics were allegedly detailed in company documents, which were distributed to affiliates. Mr Lee Sang-hoon was found guilty of leading these union sabotaging schemes when he was acting as chief financial officer in 2013, press sources reported.</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>The verdict follows a similar ruling on December 13, 2019, in which Samsung Electronics Vice-President Kang Kyung-hoon was sentenced to 16 months in prison on charges of union-busting at the amusement park affiliate Samsung Everland.</p> <p>On August 10, 2020, an appellate court acquitted Lee Sang-hoon, former Chairman of Samsung Electronics Board of Directors, of disrupting union activities at a Samsung affiliate in violation of labour laws, overturning the 2019 jail sentence. However, it maintained guilty verdicts for 25 others and reduced or upheld their sentences. The appellate court reduced the prison sentence for Samsung Electronics Vice President Kang Kyung-hoon, also indicted for violating labour laws through the alleged union-busting operations, from one half years to one year and four months. It also slashed prison sentences for Choi Pyeong-seok and Park Sang-bum, who formerly served as Samsung Electronics Service’s executive director and CEO, respectively, by two months to one year and one and four months. The court upheld suspended jail sentences for Won Gee-chan, CEO of Samsung Lions, Chung Keum Yong, CEO of Samsung C&T Corp., and Park Yong-ki, vice president of Samsung Electronics, though their probation periods were slightly reduced.</p> <p>The Seoul High Court said all the defendants had extensively engaged in illegal labour activities and inflicted mental suffering on union workers by ignoring their labour rights. The court, however, said it decided to acquit Lee because evidence about his alleged illegalities was illicitly collected. In the mean time, Samsung Display formally recognized the union.</p> <p>[Reuters, 28/09/2018, "Samsung board chairman to stay in role after indictment for alleged union sabotage": reuters.com] [Nikkei, 28/09/2018: %20asia.nikkei.com] [Ars%20Technica%20-%2018/12/2019: %20arstechnica.com] [The%20Financial%20Times%20-%2017/12/2019: %20ft.com] [The Korean Herald, 10/08/2020, "High court affirms guilty verdicts for Samsung execs, except one, in union sabotage case": koreaherald.com]</p>
E(3).1	The Company has responded publicly to the allegation	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: Public response: In a joint statement, Samsung Electronics and Samsung Construction and Trading (C&T) said, “We are terribly sorry to disappoint many people over the issue of labor-management relations.” In the statement, they added, “We will never let it happen again” and “We humbly accept that the companies' understanding and view towards labour unions in the past fell short of society's expectations.” They pledged to ensure no repetition, adding: “We will endeavour to build a forward-looking, health and productive labour-management relationship based on the respect for our employees.” [Korea Tech Today, 18/12/2019, "Samsung Issues a Public Apology for Union Sabotage": koreatechtoday.com] <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.
E(3).2	The Company has appropriate policies in place	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: Engaged with stakeholders • Not Met: Identified cause <p>Score 2</p> <ul style="list-style-type: none"> • Met: Identified and implemented improvements: After the lawsuit, there were signs of change in the policies and practices of Samsung Electronics, including a new supplier code, a public statement by the Vice Chairman Lee Jae-yong promising more constructive labour-management relations, training of management, a grievance procedure, and recognition of a strong union at the Repair’s subsidiary of Samsung Electronics. Samsung also indicated an increase in the number of unionised workers. <p>In January 2022, Samsung Display Co. signed a collective agreement with its labor union, becoming the first electronics affiliate of Samsung Group to ink such a deal. [Mind the Gap, 10/07/2020, "CASE STUDY: SAMSUNG’S LONG-TERM UNION-BUSTING STRATEGIES": mindthegap.ngo] [Financial Times, "Signs of change in Samsung’s longstanding ‘no-unions’ stance": ft.com] [The Korea Herald, 14/01/2021, "Samsung unit signs collective agreement with labor union": koreaherald.com] [Supplier Code of Conduct - version 4.0, 05/2022: images.samsung.com]</p> <ul style="list-style-type: none"> • Not Met: Stakeholder input to steps taken: There is no evidence suggesting that the views of affected stakeholders were taken into account in the improvement of the company policies.

Indicator Code	Indicator name	Score (out of 2)	Explanation
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

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

