

**Corporate Human Rights Benchmark
2023 Company Scorecard**

Company name ENEOS Holdings
Sector Extractives
Overall score 25.9 out of 100

Theme score	Out of	For theme
2.5	10	A. Governance and Policy Commitments
7.0	25	B. Embedding Respect and Human Rights Due Diligence
5.0	20	C. Remedies and Grievance Mechanisms
6.3	25	D. Performance: Company Human Rights Practices
5.2	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 Policy Commitments (10% of Total)

A.1 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: International Bill of Human Rights: The Human Rights policy states that 'The ENEOS Group supports and respects the International Bill of Human Rights (consisting of the Universal Declaration of Human Rights, International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social and Cultural Rights), which stipulates the fundamental human rights of all people'. [Human Rights Policy (website policy), N/A: hd.eneos.co.jp] Score 2 <ul style="list-style-type: none"> Met: Commitment to UNGPs: The policy states that 'This policy was formulated as a guideline for promoting respect for human rights across the entire Group and fulfilling related obligations pursuant to the United Nations Guiding Principles on Business and Human Rights'. [Code of conduct (website policy), N/A: hd.eneos.co.jp]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Commitment to ILO core principles: The HR Policy states that 'The ENEOS Group supports and respects [...] international norms on human rights such as the Fundamental Principles and Rights at Work of the International Labour Organization, which sets forth fundamental labor rights'. [Human Rights Policy (website policy), N/A: hd.eneos.co.jp] Not Met: Explicitly lists all four ILO core principles: The Code of conduct indicates that 'we shall not infringe on human rights through our business activities [...] we shall not engage in any type of discrimination or harassment. We shall not engage

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			<p>in any forms of forced labor or child labor'. The HR policy states that 'As a participant in the UN Global Compact, we support and respect the 10 principles of the UN Global Compact'. However, this subindicator looks for an explicit commitment to respect each ILO Core area. No evidence found of explicit commitment to respect the rights to freedom of association and collective bargaining. The Human Rights section of the ESG Databook states that 'The Group supports international norms such as [...] the fundamental labor rights of the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at work (freedom of association and the effective recognition of the right to collective bargaining, the elimination of all forms of forced or compulsory labor, the effective abolition of child labor, the elimination of discrimination in respect of employment and occupation)'. However, this excerpt belongs to a periodic report, which is not considered a suitable source for policy indicators according to CHRB methodology, which expects policy-related indicators to be placed in the Company's official policies. [Human Rights Policy (website policy), N/A: hd.eneos.co.jp] & [Code of conduct (website policy), N/A: hd.eneos.co.jp]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expects BPs/JVs to commit to ILO core principles: The HR policy states that 'This policy applies to all officers and employees of the ENEOS Group. All business partners involved in the ENEOS Group's business activities will be asked to cooperate with this policy'. However, this text refers to cooperation, no evidence found of a formal expectation of compliance with this policy from extractive business partners. The 2022 ESG Data Book indicates: 'We have stipulated respect for human rights as a basic principle in the ENEOS Group Code of Conduct, and we have supplemented this principle with the Human Rights Policy. The Group asks all business partners involved in its business activities to understand and cooperate with this policy, and strives to ensure thorough awareness and compliance'. However, similarly to what was indicated previously, business partners are expected to understand and cooperate, and the subindicator looks for evidence of formal expectation of compliance with this policy from extractive business partners. Moreover, commitments are expected to be placed in Company policy documents. [Human Rights Policy (website policy), N/A: hd.eneos.co.jp] & [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Not Met: Explicitly lists all four ILO core principles for BPs/JVs: As above
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to respect H&S of workers: The Code of conduct states that 'we regard safety and security as the foundation of our business activities, set high safety and security standards, always ensure safety and security, and take appropriate measures to prevent any incidents and injuries'. [Human Rights Policy (website policy), N/A: hd.eneos.co.jp] • Not Met: Commitment to ILO working hours standards or 48 hour regular work week: The ESG Databook includes a figure showing the Company's Human Rights policy. According to this figure, the policy includes the following text: 'The ENEOS Group supports and respects [...] conventions relating to the human rights of workers on wages and working hours'. However, the actual Company's policy published live on the website, does not contain such commitment. The Human Rights Policy states: 'The ENEOS Group supports and respects the International Bill of Human Rights [...], which stipulates the fundamental human rights of all people, along with international norms on human rights such as the Fundamental Principles and Rights at Work of the International Labour Organization, which sets forth fundamental labor rights, and the International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families, the Declaration on the Rights of Indigenous Peoples, and the Children's Rights and Business Principles. As a participant in the UN Global Compact, we support and respect the 10 principles of the UN Global Compact'. No further evidence found of policy commitments relating to working hours. This subindicator looks for an explicit commitment to respect ILO conventions on working hours or that publicly states that workers are not required to work more than 48 hours as regular working week, and that overtime is consensual and paid at a premium rate. [Human Rights Policy (website policy), N/A: hd.eneos.co.jp] & [ESG Databook 2020, 01/2022: hd.eneos.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expects BPs/JVs to commit to H&S of workers: The 2020 ESG Databook states that 'we have established basic principles on procurement in the Group Code of Conduct and the Group CSR Procurement policy [...] Group companies have established their own procurement guidelines for business partners in accordance with their business characteristics'. The Code of conduct states that 'we also

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>encourage companies that are part of our value chain to comply with this Code'. The 2022 ESG Data Book notes: 'safety has been prioritized in the ENEOS Group Philosophy, and our basic policy on safety and security has been stipulated in the ENEOS Group Code of Conduct. [...] each Group company has established its own safety policy in accordance with its business characteristics and assesses risks pertaining to occupational safety, thereby ensuring multiple layers of effective safety activities. Specifically, we aim to enhance our safety activities and safety training programs, in which the employees of our contractor companies also participate, and we have established preventive and emergency measures to cope with all manner of accidents, problems and natural disasters. We check with our labor unions to make sure efforts are being made to maintain the facilities needed to ensure the health and safety of labor union members "Basic Approach". No specific requirement for extractive business partners in a policy document expecting them to respect health and safety of their workers. The CSR procurement policy included in the ESG Databook does not seem to place a formal requirement to respect health and safety, although respect for human rights is part of the selection process and the Company takes actions to ensure health and safety. Moreover, commitments are expected to be placed in Company policy documents. [ESG Databook 2020, 01/2022: hd.eneos.co.jp] & [2022 ESG Data Book, 2023: hd.eneos.co.jp]</p> <ul style="list-style-type: none"> • Not Met: Expects BPs/JVs to commit to ILO working hours standards or 48 hour regular work week: The 2022 ESG Data Book notes: 'The Group supports international norms such as [...] the fundamental labor rights of the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work [...]. We conduct our business activities with respect for the human rights not only of our employees, but of all stakeholders, including our suppliers, customers, business partners and members of local communities'. Also, 'The ENEOS Group supports and respects the International Bill of Human Rights [...], which stipulates the fundamental human rights of all people, along with international norms on human rights such as the ILO Declaration on the Fundamental Principles and Rights at Work of the International Labor Organization, which sets forth fundamental labor rights, other conventions relating to the human rights of workers on wages and working hours, the Declaration on the Rights of Indigenous Peoples, and the Children's Rights and Business Principles'. However, only formal policy documents are accepted for policy indicators according to CHRB methodology. No formal commitment about respecting the ILO conventions on working hours was found. Alternatively, the Company would achieve this by committing to a 48 hours regular working week, and consensual overtime paid at a premium rate. [2022 ESG Data Book, 2023: hd.eneos.co.jp]
A.1.3.a.EX	Commitment to respect human rights particularly relevant to the sector – land, natural resources and indigenous peoples' rights (EX)	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to respect land ownership/natural resources as in VGGT: The 2022 ESG Data Book notes: 'The ENEOS Group supports and respects the International Bill of Human Rights [...] along with international norms on human rights such as [...] the Declaration on the Rights of Indigenous Peoples, and the Children's Rights and Business Principles'. However, no evidence found of a commitment to respect ownership/use of land and natural resources and respect legitimate tenure rights related to the ownership and use of land and natural resources as set out in the relevant part(s) of the Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security (VGGT) to recognize the importance of communities' right to access to land and other natural resources. Alternatively, it could be according to the IFC Performance Standards. Moreover, commitments are expected to be placed in formal policy documents. [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Not Met: Commitment to respect land ownership/natural resources as in IFC Performance Standards • Met: Commitment to respect indigenous rights or ILO No.169 or UN Declaration: The HR Policy states that 'The ENEOS Group supports and respects [...] international norms on human rights such as [...] the Declaration on the Rights of Indigenous Peoples. [Human Rights Policy (website policy), N/A: hd.eneos.co.jp] • Not Met: Expects EX BPs to make these commitments: The HR policy scope indicates that 'all business partners involved in the ENEOS Group's business activities will be asked to cooperate with this policy'. It is not clear, however, if this policy also applies to partners (the term used is 'cooperate') and are expected to uphold the same standards. The 2022 ESG Data Book notes: 'The Group supports international norms such as the United Nations Guiding Principles on Business and Human Rights and the fundamental labor rights of the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work [...].

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			<p>We conduct our business activities with respect for the human rights not only of our employees, but of all stakeholders, including our suppliers, customers, business partners and members of local communities'. Also, 'The ENEOS Group supports and respects the International Bill of Human Rights [...] along with international norms on human rights such as the ILO Declaration on the Fundamental Principles and Rights at Work of the International Labor Organization, which sets forth fundamental labor rights, [...] the Declaration on the Rights of Indigenous Peoples [...]'. However, no policy statement found indicating it expects suppliers to commit to respect ownership/use of land and natural resources and respect legitimate tenure rights related to the ownership and use of land and natural resources as set out in the relevant part(s) of the Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security (VGGT) or the IFC Performance Standards. Suppliers are also expected to respecting indigenous peoples' rights or references the relevant part(s) of the ILO Convention on Indigenous and Tribal Peoples No.169 or of the UN Declaration on the Rights of Indigenous Peoples. Only formal policy documents are accepted for policy indicators according to CHRB methodology. [Human Rights Policy (website policy), N/A: hd.eneos.co.jp] & [2022 ESG Data Book, 2023: hd.eneos.co.jp]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to obtain FPIC or zero tolerance to land grabbing: The Company has provided comments to the subindicator, however, they were in Japanese and only documents in English are accepted according to CHRB criterion. • Not Met: Commitment to respect the right to water: The Code of conducts states that 'we strive to conserve biodiversity and natural capital, including, but not limited to, water [...]'. The Group devotes a section of the ESG Databook to describe its actions on water, including its response to water risks. However, no formal commitment found in a Company policy respecting the right to water (access to safe water). The Company has provided comments to the subindicator, however, they were in Japanese and only documents in English are accepted according to CHRB criterion. [Code of conduct (website policy), N/A: hd.eneos.co.jp] & [ESG Databook 2020, 01/2022: hd.eneos.co.jp] • Not Met: Expects EX BPs to make these commitments: The Company has provided comments to the subindicator, however, they were in Japanese and only documents in English are accepted according to CHRB criterion.
A.1.3.b.EX	Commitment to respect human rights particularly relevant to the sector – security (EX)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to Voluntary Principles on Security and HRs • Not Met: Uses only ICoCA members as security providers • Not Met: Commits to International Humanitarian Law <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expects EX BPs to commit to these rights
A.1.4	Commitment to remedy	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to remedy adverse HRs impacts: The HR Policy states that 'The ENEOS Group is committed to upholding human rights. If it is determined that our business activities cause of have caused adverse impacts on human rights, we will take appropriate action to remedy such impacts in accordance with our responsibility to respect human rights'. [Human Rights Policy (website policy), N/A: hd.eneos.co.jp] • Not Met: Expects EX BPs to make this commitments: The HR policy scope indicates that 'all business partners involved in the ENEOS Group's business activities will be asked to cooperate with this policy'. It is not clear, however, if this policy also applies to partners (the term used is 'cooperate') and are expected to uphold the same standards. The 2022 ESG Data Book notes: 'We have stipulated respect for human rights as a basic principle in the ENEOS Group Code of Conduct, and we have supplemented this principle with the Human Rights Policy. The Group asks all business partners involved in its business activities to understand and cooperate with this policy, and strives to ensure thorough awareness and compliance'. However, similarly to what was indicated previously, business partners are expected to understand and cooperate, and the subindicator looks for evidence of formal expectation of a commitment to remedy the adverse impacts on individuals and workers and communities that it has caused or contributed to from extractive business partners. Moreover, commitments are expected to be placed in Company policy documents. [Human Rights Policy (website policy), N/A: hd.eneos.co.jp] & [2022 ESG Data Book, 2023: hd.eneos.co.jp]

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			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms: The Company has provided comments to CHRB regarding this indicator explaining its grievance mechanisms and how it is managed. However, no policy statement committing it to collaborating with judicial or non-judicial mechanisms to provide access to remedy found. Moreover, commitments are expected to be placed in Company policy documents. [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Not Met: Commitment to work with EX BPs on remedy: The Company has provided comments to CHRB regarding this indicator explaining its grievance mechanisms and how it is managed. However, this subindicator looks for a commitment to work with suppliers to remedy adverse impacts which are directly linked to the Company's operations, products or services found. Moreover, commitments are expected to be placed in Company policy documents. [2022 ESG Data Book, 2023: hd.eneos.co.jp]
A.1.5	Commitment to respect the rights of human rights defenders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Zero tolerance of threats/attacks on HRDs • Not Met: Expects BPs to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to working with HRDs to create safe and enabling environment

A.2 Board Level Accountability (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Board level responsibility for HRs: The 2021 ESG Databook states that 'Upon the directive of the Board of Directors, the ENEOS Group developed the Human Rights Response Flowchart [...] We will continue to use the flowchart to determine appropriate responses whenever human rights risks are detected, and we will report to the Board of Directors on the status of those responses twice a year. In this way, we will continue our earnest response to human rights risks in our business activities.' The Company has provided additional comments to CHRB regarding this indicator where it explains the process for identifying risks and material issues and confirming response status. However, the Company does not seem to disclose the Board member or Board committee tasked with specific governance oversight of respect for human rights. [ESG Databook 2021, N/A: hd.eneos.co.jp] & [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Not Met: Describes HRs expertise of Board member <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Board member/CEO signal importance of HRs in their communications
A.2.2	Board responsibility	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Process to review HRs strategy at board level: The Company states that 'Upon the directive of the Board of Directors, the ENEOS Group developed the Human Rights Response Flowchart [...] We will continue to use the flowchart to determine appropriate responses whenever human rights risks are detected, and we will report to the Board of Directors on the status of those responses twice a year.' [ESG Databook 2021, N/A: hd.eneos.co.jp] • Not Met: Example of HRs issues/trends discussed in last reporting period: The 2022 ESG Data Book notes: 'Upon the directive of the Board of Directors, the ENEOS Group developed the Human Rights Response Flowchart in fiscal 2021 to facilitate timely identification and analysis of and measures to avoid and mitigate the impact of human rights violations caused by the Group in the course of its business activities. [...] We will continue to use the flowchart to determine appropriate responses whenever human rights risks are detected, and we will report to the Board of Directors on the status of those responses twice a year'. It adds: 'Based on this flowchart, we determined the following responses in fiscal 2021. JX Nippon Oil & Gas Exploration's Yetagun Gas Field Project in Myanmar Based on the findings of an NGO, we began reviewing our response to this issue. As a result of this review, we decided to withdraw from our business in Myanmar, taking into account the country's current situation, including social issues [...]. ENEOS had been procuring solar panels from a Chinese manufacturer, made with raw materials produced at its plant in Xinjiang Uyghur Autonomous Region. In response to the recent growing global debate regarding human rights in the Xinjiang Uyghur Autonomous Region, ENEOS has been considering its response in accordance with the flowchart. Currently, ENEOS has confirmed that secondary (Tier 2) suppliers do not include companies subject to U.S. sanctions, but at the

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			<p>same time, it has decided not to engage in new procurement from suppliers for which it is unclear whether they are subject to U.S. sanctions'. However, although the Company indicates [above] that it reports twice to the Board of Directors, it is not clear these two responses were discussed in a Board meeting. [2022 ESG Data Book, 2023: hd.eneos.co.jp]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Describes how affected stakeholders / HRs experts inform board discussions: The Company states that it has worked with a third party, the NGO Human Rights Now, to support its human rights impact assessment. As part of this, the NGO focused on 'implementation of engagement with stakeholders' in conflict-affected areas. However, it is unclear how the outcomes of this engagement informed discussions at board level. [ESG Databook 2021, N/A: hd.eneos.co.jp]
A.2.3	Incentives and performance management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: At least one board member incentive linked to HRs commitments • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria linked to HRs made public • Not Met: Review of other board incentives for coherence with HRs policies
A.2.4	Business model strategy and risks	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Board process to review business model and strategy for HRs risks: Regarding its risk management, the 2022 ESG Data Book notes: 'The company-wide risk management (ERM) system operated by the Group (see Risk Management) identifies various risks in the Group's operations, including harassment, child labor, and forced labor. In addition to our implementation of human rights due diligence, this serves as a framework for continuously assessing impacts on human rights'. However, no description found of the process it has in place to discuss and review its business model and strategy for inherent risks to human rights at Board level or a Board committee. This indicator focuses on the Company business model being influenced or strategy by human rights risks. [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Not Met: Describes frequency and triggers for reviewing business model: The 2022 ESG Data Book notes: 'Upon the directive of the Board of Directors, the ENEOS Group developed the Human Rights Response Flowchart in fiscal 2021 to facilitate timely identification and analysis of and measures to avoid and mitigate the impact of human rights violations caused by the Group in the course of its business activities. The flowchart [...] is used to determine responses in terms of the impacts of our business operations on human rights violations, mainly those committed by third parties. We will continue to use the flowchart to determine appropriate responses whenever human rights risks are detected, and we will report to the Board of Directors on the status of those responses twice a year. In this way, we will continue our earnest response to human rights risks in our business activities'. It further explains how it works and responses in 2021. However, this subindicator looks for a description of the frequency of and triggers for reviewing its business model or strategy and potential impacts on human rights. [2022 ESG Data Book, 2023: hd.eneos.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions resulting from reviews: See above. The Company has provided comments to CHRB regarding this indicator where explains how the Flowchart works and responses, based on it, in 2021: 'JX Nippon Oil & Gas Exploration's Yetagun Gas Field Project in Myanmar Based on the findings of an NGO, we began reviewing our response to this issue. As a result of this review, we decided to withdraw from our business in Myanmar, taking into account the country's current situation, including social issues [...]. ENEOS had been procuring solar panels from a Chinese manufacturer, made with raw materials produced at its plant in Xinjiang Uyghur Autonomous Region. In response to the recent growing global debate regarding human rights in the Xinjiang Uyghur Autonomous Region, ENEOS has been considering its response in accordance with the flowchart. Currently, ENEOS has confirmed that secondary (Tier 2) suppliers do not include companies subject to U.S. sanctions, but at the same time, it has decided not to engage in new procurement from suppliers for which it is unclear whether they are subject to U.S. sanctions'. However, it is not clear whether discussion and decision over this was taken at Board of directors level or executive. This

Indicator Code	Indicator name	Score (out of 2)	Explanation
			subindicator looks for example of actions decided by the Board of Directors. [2022 ESG Data Book, 2023: hd.eneos.co.jp]

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

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a • Not Met: Senior responsibility for HRs implementation and decision making <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes day-to-day responsibility for implementing HRs commitments: Regarding its Internal training and human rights consultation contact points, it indicates the department in charge: 'Human Resources Department - 1 general manager, 3 deputy general managers, 16 in group responsible'. As for its Human rights due diligence planning, the department in charge is the 'Corporate Planning Department - 1 general manager, 1 deputy general manager, 7 in group responsible'. [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Met: Day-to-day resources and expertise allocation in own operations: See above. It indicates the number of workers for each department. [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Not Met: Resources and expertise allocation with EX BPs: The 2022 ESG Data Book notes: 'The Group works with suppliers to promote procurement in which factors such as compliance, [...] human rights and labor, and health and safety are taken into account. To ensure responsible procurement, employees in charge of procurement receive training to raise their awareness of the ENEOS Group Philosophy, the ENEOS Group Code of Conduct, procurement policies and applicable laws and regulations. [...] Additionally, we take part in the Supply Chain subcommittee of the Global Compact Network Japan, the local network of the UN Global Compact. Through this involvement, we actively obtain information on promoting CSR procurement and continuously optimize our implementation structure and methods'. However, although employees in charge of procurement receive training, no description found of how it allocates resources and expertise for the day-to-day management of relevant human rights issues within its business partners (how it's articulated in terms of human resources the management of the Company's extractive business partners) [2022 ESG Data Book, 2023: hd.eneos.co.jp]
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 linked to HRs commitments • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria linked to HRs made public • Not Met: Review of other senior management incentives for coherence with HRs policies
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: HRs risks integrated as part of enterprise risk system: The Company discloses that its 'company-wide risk management (ERM) system operated by the Group (see Risk Management) identifies various risks in the Group's operations, including harassment, child labor, and forced labor.' It describes its ERM and in relation to 'business activities' notes that 'For the screening of new investments, in addition to country risks and foreign exchange rate risks, we analyze and evaluate ESG-related risks, including environmental risks ...; risks in the procurement of raw materials, including water; and human resources risks, including those related to human rights and occupational health and safety, and we take appropriate actions when necessary.' [ESG Databook 2021, N/A: hd.eneos.co.jp] • Not Met: Provides an example <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Risk assesment by Audit Committee or independent third party
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and	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: Score of 1 on A.1.2.a • Met: Communicates HRs policies to all workers in own operations: The 2022 ESG Data Book notes: 'Group companies conduct human rights training and e-learning for all officers and employees in an effort to raise awareness of human rights and

Indicator Code	Indicator name	Score (out of 2)	Explanation
	external stakeholders		<p>prevent human rights issues, including harassment in the workplace, from occurring. The training covers the importance of eliminating unconscious bias and communication methods for preventing harassment'. [2022 ESG Data Book, 2023: hd.eneos.co.jp]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communicates HRs policies to stakeholders: The 2021 ESG Data Book discloses how it engages with stakeholders such as local communities. For example, for local communities, the main means of communication are: 'Information sessions for members of local communities, participation in and sponsorship of events; Volunteer activities; Establishment of support systems for oil-, gas-, and copper-producing countries and Involvement in international initiatives'. The 2022 ESG Data Book notes: 'The Group works with suppliers to promote procurement in which factors such as compliance, environmental impact reduction, human rights and labor, and health and safety are taken into account. To ensure responsible procurement, employees in charge of procurement receive training to raise their awareness of the ENEOS Group Philosophy, the ENEOS Group Code of Conduct, procurement policies and applicable laws and regulations. In contracts, which are the basis for purchasing transactions, and in the procurement guidelines for business partners established by each Group company, suppliers are asked to implement initiatives in 12 areas, including compliance, environment and human rights'. However, this subindicator looks for evidence of how it communicates its policy commitments to affected stakeholders, including local communities and other groups (not included suppliers, which are assessed in the following indicator). [ESG Databook 2021, N/A: hd.eneos.co.jp] • Not Met: Example of how HRs policies are accessible for intended audience: The Company has provided comments to the subindicator, however, they were in Japanese and only documents in English are accepted according to CHRB criterion.
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	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: Meets ILO requirement for suppliers on A.1.2.a • Not Met: Describes steps to communicate HRs policies to EX BPs: The 2022 ESG Data Book notes: 'The Group works with suppliers to promote procurement in which factors such as compliance, environmental impact reduction, human rights and labor, and health and safety are taken into account. [...] In contracts, which are the basis for purchasing transactions, and in the procurement guidelines for business partners established by each Group company, suppliers are asked to implement initiatives in 12 areas, including compliance, environment and human rights'. Nevertheless, it is not clear which are these, as no evidence was found of specific requirements for business partners in terms of human rights. [2022 ESG Data Book, 2023: hd.eneos.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes how HRs policies are contractual/binding for suppliers: The Company states that 'In contracts, which are the basis for purchasing transactions, and in the procurement guidelines for business partners established by each Group company, suppliers are asked to implement initiatives in 12 areas, including compliance, environment and human rights'. However, this subindicator looks for evidence that human rights commitments are included in contractual arrangements with business partners. Current evidence seems to refer to asking for implementation of initiatives, including human rights. Nevertheless, it is not clear which are these, as no evidence was found of specific requirements for business partners in terms of human rights. [Supply chain management, N/A: hd.ixtg-group.co.jp] • Not Met: Requires EX BPs to cascade contractual/binding HRs policies to their BPs: The 2022 ESG Data Book notes: 'The Group works with suppliers to promote procurement in which factors such as compliance, environmental impact reduction, human rights and labor, and health and safety are taken into account. [...] In contracts, which are the basis for purchasing transactions, and in the procurement guidelines for business partners established by each Group company, suppliers are asked to implement initiatives in 12 areas, including compliance, environment and human rights'. However, this subindicator looks for evidence that the Company requires business partners to cascade the contractual or other binding requirements down their supply chain. No further evidence found (also, see previous subindicator). [2022 ESG Data Book, 2023: hd.eneos.co.jp]
B.1.5	Training on Human Rights	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: Score of at least 1 on A.1.2.a • Met: Describes how workers are trained on HRs policy commitments: The Company states that its 'Group companies conduct human rights training and e-

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>learning for all officers and employees in an effort to raise awareness of human rights and prevent human rights issues, including harassment in the workplace, from occurring. The training covers the importance of eliminating unconscious bias and communication methods for preventing harassment.' [ESG Databook 2021, N/A: hd.eneos.co.jp]</p> <ul style="list-style-type: none"> • Not Met: Trains relevant managers including security on HRs: The 2022 ESG Data Book notes: 'Group companies conduct human rights training and e-learning for all officers and employees in an effort to raise awareness of human rights and prevent human rights issues, including harassment in the workplace, from occurring. The training covers the importance of eliminating unconscious bias and communication methods for preventing harassment'. However, no evidence found of specific training for relevant managers and employees, including security personnel. [2022 ESG Data Book, 2023: hd.eneos.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a • Not Met: Meets both requirements under score 1 • Not Met: Trains BPs to meet HRs commitments: See above. However, no description found of the training it provides to suppliers to help them meet its human rights policy commitments. [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Not Met: Discloses % suppliers trained: The Company has provided comments to the subindicator, however, they were in Japanese and only documents in English are accepted according to CHRB criterion.
B.1.6	Monitoring and corrective actions	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of at least 1 on A.1.2.a • Not Met: Monitors implementation of HRs policy commitments across global ops and EX BPs: The Company states that 'We began conducting CSR procurement surveys in cooperation with our suppliers in fiscal 2018. By including the same human rights due diligence verification items in the surveys that are used in the Group, we conduct similar human rights due diligence for our suppliers.' While the Company notes that these are procurement surveys, it seems to use them with existing suppliers only, noting that 'Currently, we are conducting surveys of primary (Tier 1) suppliers.' It further clarifies that it 'The Group uses its CSR procurement survey to assess risks related to environmental and social issues (human rights, labor, health and safety, etc.) at its existing suppliers'. The survey includes 13 questions on 'human rights and labor' and five questions on health and safety.' The Company further notes that it undertakes these supplier 'CSR procurement surveys at overseas sites in addition to domestic sites, where surveys have already been conducted'. The 2022 ESG Data Book notes: 'Risk assessment involves the analysis and assessment of supplier responses to the CSR procurement survey according to four levels of criteria'. It also discloses survey results. However, no further details found on monitoring, including information on monitoring activities undertaken at its own sites. [ESG Databook 2021, N/A: hd.eneos.co.jp] & [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Not Met: Discloses % of EX BP's monitored: The 2022 ESG Data Book notes: 'Since fiscal 2018, we have selected a total of 1,000 suppliers to complete the CSR procurement survey, with responses received from 956. [...] In fiscal 2018, ENEOS conducted the CSR procurement survey of our main procurement partners in Japan, which accounted for around 80% of the value of materials, construction work and services'. However, it is not clear the total proportion of its extractive business partners/suppliers that is monitored for its Human Rights compliance. Percentage provided seems to cover Japan, and refers to FY18, which is older than last three reporting years. [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Not Met: Describes how workers are involved in monitoring <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a • Not Met: Describes corrective actions process: The Company states that '[...] if a human rights violation occurs in the course of our business activities, we will take corrective steps and promptly implement remedy measures pursuant to laws and regulations and following the instructions of the relevant authorities, while also working to prevent recurrence.' However, it does not provide a description of its corrective action process. [ESG Databook 2021, N/A: hd.eneos.co.jp] • Not Met: Discloses findings and number of correction action processes: The 2022 ESG Data Book notes: 'Since fiscal 2018, we have selected a total of 1,000 suppliers to complete the CSR procurement survey, with responses received from 956. Around 80% of suppliers who completed the survey were assessed as "good" or "generally good." We also checked for child labor and forced labor, human rights risks of particular focus in the supply chain, but have not found any suppliers of

Indicator Code	Indicator name	Score (out of 2)	Explanation
			concern in this regard. High-risk suppliers (suppliers that responded that they had been subject to adverse dispositions from government bodies within the previous three years) account for 4% of the total. We ask these suppliers to submit improvement plans and we monitor the status of their improvements. Additionally, we hold briefings for suppliers to deepen their understanding of our procurement policy and guidelines and to foster understanding of the reasoning behind the CSR procurement survey'. However, no further evidence found the findings of its human rights monitoring process and number of corrective action processes as a result of the monitoring. [2022 ESG Data Book, 2023: hd.eneos.co.jp]
B.1.7	Engaging and terminating business relationships	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HRs performance affects selection EX BPs: The Company states that 'In fiscal 2020, we focused on consideration of human rights factors in supplier selection because the first round of human rights due diligence found insufficient mechanisms to rectify human rights risks identified at suppliers as risks to be addressed for supply chain management.' It further states that 'We will encourage suppliers to rectify human rights risks by thoroughly exercising our influence in supplier selection, such as taking into account the depth of suppliers' human rights initiatives.' [ESG Databook 2021, N/A: hd.eneos.co.jp] & [Human Rights (webpage), N/A: hd.eneos.co.jp] • Not Met: HRs performance affects ongoing BPs relationships: The Company states that 'In terms of CSR procurement, although we had been following up on the activities of suppliers subject to adverse dispositions by the government and urging them to make improvements, through this [human rights due diligence] initiative, we thoroughly informed suppliers in advance of our focus on human rights factors and the fact that in some cases, we may reconsider the content of transactions.' However, it is unclear to what extent the Company renews, expands or terminates business relationships based on the entities human rights performance. [ESG Databook 2021, N/A: hd.eneos.co.jp] & [Human Rights (webpage), N/A: hd.eneos.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes positive HRs incentives for business relationships • Not Met: Works with EX BPs to meet HRs requirements: The 2022 ESG Data Book notes: 'we hold briefings for suppliers to deepen their understanding of our procurement policy and guidelines and to foster understanding of the reasoning behind the CSR procurement survey. [...] we plan to work with suppliers on areas of improvement in fiscal 2023. With these efforts, we will continue to promote responsible procurement across the entire supply chain'. Although the survey includes human rights related items, it is not clear how it supports business relationships, including extractive business partners, in meeting the Company's human rights requirements in specific. [2022 ESG Data Book, 2023: hd.eneos.co.jp]
B.1.8	Approach to engagement with affected stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how workers and communities identified and engaged in the last two years • Not Met: Discloses stakeholders whose HRs may be affected: The 2022 ESG Data Book discloses a list of stakeholders, it includes employees, suppliers, customers/business partners, local communities. However, it is not clear whether and how determines these are the categories of stakeholders whose human rights have been or may be affected by its activities. [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Not Met: Provides two examples of engagement with stakeholders: The 2022 ESG Data Book notes: 'The development and operation of mines can have a particularly significant impact on the surrounding environment. It is therefore essential to give due consideration to the human rights of local residents and implement measures to ensure coexistence and mutual prosperity with local communities. The JX Nippon Mining & Metals Group's Minera Lumina Copper Chile, the operator of the Caserones Copper Mine, applies a basic three-point policy for supporting local communities: respect for life, protection of the community and environment, and compliance with laws and regulations. In keeping with this policy, after the project launch in 2007, the operator began holding briefings and engaging in dialogue with the Collas, the indigenous people who live in the area around the mine site, in an effort to build trust. There were no cases of infringement of residents' rights in fiscal 2021'. The Company has provided additional comments to CHRB regarding this indicator, including information on a donation of COVID-19 test kits and on a driver training program [both examples from Chile]. However, this subindicator looks for examples of a dialogue between the Company and its affected stakeholders that enables it to hear, understand and respond to their interests and

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>concerns in relation to human rights for the last reporting years. [2022 ESG Data Book, 2023: hd.eneos.co.jp]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HRs issues: The Human Rights Policy states that 'The ENEOS Group conducts in earnest dialogue and discussions with relevant stakeholders to ensure that it comprehends and addresses the impacts it has on human rights from the perspective of those affected.' While the Company discloses taking into account stakeholder input, it does not provide a summary analysis of the input given by stakeholders on human rights issues. The 2022 ESG Data Book notes: 'We have also made improvements to the compliance hotline system to reflect employee opinions and needs outside the company. Improvements include accepting anonymous reports, establishing outside contact points, introducing Group internal reporting, and disclosing the number of reports on the intranet'. The Company has provided comments to CHRB regarding this indicator including information on: its grievance channels; the different surveys and initiatives to it has in place to gather opinions from employees; negotiations between Group representatives and employee representatives (labor unions). However, the Company is expected to provide a summary analysis of the input/views given by stakeholders on human rights issues during engagements, or at least two cases studies showing input or stakeholder views. No further evidence found. [Human Rights Policy (website), N/A: hd.jxtg-group.co.jp] & [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Not Met: Describes how stakeholders views influenced company's HRs approach: The Company states that 'Based on the results of the self-assessments and the opinions of outside experts, consider response measures for human rights risks requiring priority response.' However, it does not describe how it engaged with affected stakeholders, such as workers or local communities, and how their views have influenced the company's human rights approach. [ESG Databook 2021, N/A: hd.eneos.co.jp]

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes process of identifying risks in own operations: The Company states that 'The Group has three procedures to comprehensively identify and address human rights risks: human rights due diligence, CSR procurement surveys in the supply chain, and a response flowchart for suspected human rights violations.' It further states that 'Human rights due diligence consists of identifying and assessing the scope of human rights violation risks in our business activities [...]'. The Company further states that the first step of its human rights due diligence cycle is to 'conduct scoping of stakeholders and human rights risks.' It further details: 'Scoping of stakeholders and human rights risks subject to human rights risks survey. Stakeholders include employees. It also discloses the human rights issues identified in relation to its own employees, such as harassment and health. Further, the Company notes that 'Upon the directive of the Board of Directors, the ENEOS Group developed the Human Rights Response Flowchart in fiscal 2021 to facilitate timely identification and analysis of and measures to avoid and mitigate the impact of human rights violations.' The flowchart includes 'Identification of human rights risks' through the following means: 'desktop research, media reports, external findings, engagement with outside parties, etc., to determine whether there are any human rights violations by third parties and complicity in such violations.' [ESG Databook 2021, N/A: hd.eneos.co.jp] • Met: Describes process for identifying risks in EX BPs: See above. The Company uses CSR procurement surveys as one of its procedures to identify HR risks. In addition, The Company states that 'In the course of the second round of human rights due diligence, we followed suit from the first round in assessing and verifying whether the Group had committed any human rights violations involving employees, customers, local residents living near refineries or smelters, local residents living near service stations, or suppliers.' It discloses the human rights due issued identified by stakeholder group. For suppliers, these are 'Human rights violations by suppliers'; for local communities these are 'Environment (including environmental degradation, health impacts, and damage in local areas)'. [ESG Databook 2021, N/A: hd.eneos.co.jp]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes global risk identification system incl. stakeholder consultation: The Company states that 'The company-wide risk management (ERM) system operated by the Group (see Risk Management) identifies various risks in the Group's operations, including harassment, child labor, and forced labor. In addition to our implementation of human rights due diligence, this serves as a framework for continuously assessing impacts on human rights.' Further, the company notes that it conducts human rights due diligence every two years. The first two rounds were undertaken in 2019 and 2021. This process includes scoping of stakeholders and human rights risks through a human rights risks survey. Stakeholders include employees, local residents living around refineries/smelters, suppliers, etc. In 2021 'in the second round of human rights due diligence, we carried out engagement with NGO Human Rights Now, as well as ENEOS labor union members and JX Nippon Mining & Metals labor union members. [ESG Databook 2021, N/A: hd.eneos.co.jp] • Not Met: Describes how risk identification system is triggered by new circumstances: The 2022 ESG Data Book notes: 'Upon the directive of the Board of Directors, the ENEOS Group developed the Human Rights Response Flowchart in fiscal 2021 to facilitate timely identification and analysis of and measures to avoid and mitigate the impact of human rights violations caused by the Group in the course of its business activities. The flowchart [...] is used to determine responses in terms of the impacts of our business operations on human rights violations, mainly those committed by third parties. We will continue to use the flowchart to determine appropriate responses whenever human rights risks are detected [...]. In this way, we will continue our earnest response to human rights risks in our business activities'. It further explains that 'Identification of human rights risks: Use desktop research, media reports, external findings, engagement with outside parties, etc., to determine whether there are any human rights violations by third parties and complicity in such violations. Examination of response measures: In the event of complicity in human rights violations, consider urging the party to remedy the situation or terminating the business relationship'. However, no description found of how systems to identify its human rights risks and impacts are triggered by new country operations, new relationships, new human rights challenges or conflict affecting particular locations. [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Not Met: Describes risks identified in relation to new circumstances: The Company discloses the 'human rights issues' it identified in relation to different stakeholder groups such as employees, business partners, and local communities. However, it is unclear whether these were identified in relation to new country operations, new business relationships, new human rights challenges or conflict affecting particular locations. The 2022 ESG Data Book explains its flowchart system and discloses responses based it. However, it is not clear the risks were identified specifically in relation to new country operations, new business relationships, new human rights challenges or conflict affecting particular locations, including through heightened due diligence in any conflict-affected areas. [ESG Databook 2021, N/A: hd.eneos.co.jp] & [2022 ESG Data Book, 2023: hd.eneos.co.jp]
B.2.2	Assessing human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes assessment process and discloses salient HRs risks: The Company states that it 'has developed and operates a risk management system ... to identify and analyze Group management risks and ensure appropriate responses. Risks (tangible and intangible) are identified, taking into account risks identified up to the previous fiscal year, as well as increased risks and potential new risks arising from changes inside and outside the Company, and are assessed for materiality based on the degree of impact, probability and urgency. Risks that are indicated by assessment results as requiring a response from the Group are designated as "material risks" by resolution of the Executive Council... Relevant departments are assigned for response to material risks, and monitoring is carried out by reporting the status of response to the Executive Council.' In addition, it has a human rights due diligence process in place and notes that 'For the human rights risks identified through scoping conducted in step 1, conduct self-assessments in each department to determine whether human rights violations have occurred through business operations. After self-assessments, request confirmation by outside experts (NGO Human Rights Now) and identify human rights risks requiring priority response.' [ESG Databook 2021, N/A: hd.eneos.co.jp] • Not Met: Describes how process applies to EX BPs: The company notes that it 'began conducting CSR procurement surveys in cooperation with our suppliers in fiscal 2018 ... Currently, we are conducting surveys of primary (Tier 1) suppliers, and going forward, we will transition to a mechanism for conducting CSR procurement

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>surveys only on suppliers related to high-risk countries or businesses based on the characteristics of each country and business... In addition, the JX Nippon Mining & Metals Group is taking measures against conflict minerals. ... Industry organizations relevant to the JX Nippon Mining & Metals Group (including the LBMA and RBA) have established monitoring programs for eliminating conflict minerals. Under these programs, companies are requested to carry out surveys and undergo external audits by third-party organizations'. Further, it has a Human Rights Response Flowchart in place to identify and analyse human rights risks, including in its supply chains. However, it does not disclose the process used to assess the risks. [ESG Databook 2021, N/A: hd.eneos.co.jp]</p> <ul style="list-style-type: none"> • Met: Public disclosure of results of HRs risk assessment: The Company discloses a range of risks identified by stakeholder group. It notes that 'Human rights risks to be addressed' are 'Latent human rights risks concerning technical intern trainees in the supply chain' and 'Insufficient right to access to remedies at suppliers'. The company notes that risks identified through its risk management system include harassment, child labor, and forced labor. [ESG Databook 2021, N/A: hd.eneos.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Describes how assessment involved affected stakeholders
B.2.3	Integrating and acting on human rights risks and impact assessments	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes system to prevent, mitigate and remediate HRs issues: The Company states that 'The ENEOS Group will establish and continually implement a mechanism for human rights due diligence. Human rights due diligence refers to the continuous process of conducting preventive surveys and investigations, rectifying issues using appropriate means, and disclosing the progress and results of such externally, in order to prevent or mitigate possible adverse impacts on human rights caused by the company.' Further, the Company has 'developed the Human Rights Response Flowchart in fiscal 2021 to facilitate timely identification and analysis of and measures to avoid and mitigate the impact of human rights violations caused by the Group in the course of its business activities.' It notes that it 'will continue to use the flowchart to determine appropriate responses whenever human rights risks are detected, and we will report to the Board of Directors on the status of those responses twice a year.' [ESG Databook 2021, N/A: hd.eneos.co.jp] • Not Met: Describes how global system applies to EX BPs: In relation to its Human Rights Flowchart, the Company notes that 'Examination of response measures: In the event of complicity in human rights violations, consider urging the party to remedy the situation or terminating the business relationship.' Similar information is found in the 2022 ESG Data Book. It further explains its flowchart system and discloses responses based it. However, no description found of its global system to prevent, mitigate or remediate its salient human rights issues within its business partners. [ESG Databook 2021, N/A: hd.eneos.co.jp] & [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Met: Example of actions decided on at least 1 salient HRs issue: The Company states that 'In future CSR procurement surveys, we will ask about the presence of technical intern trainees, and for suppliers found to have technical intern trainees, we will conduct more detailed surveys through measures such as the development of a survey system.' And, 'Around fiscal 2022, we intend to expand the coverage of our grievance mechanism to primary (Tier 1) suppliers. This will enhance the right to remedy at suppliers and enable us to prevent human rights violations by having a more in-depth grasp of latent risks for these violations.' It provides additional examples of actions taken due to human rights concerns. It notes that it withdrew its business from Myanmar and decided not to procure from new suppliers who might be under US sanctions due to sourcing from Xinjiang. Similar information is found in its 2022 ESG Data Book. [ESG Databook 2021, N/A: hd.eneos.co.jp] & [2022 ESG Data Book, 2023: hd.eneos.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Describes how stakeholders involved in decisions about actions taken: The Company human rights policy states that 'The ENEOS Group conducts in earnest dialogue and discussions with relevant stakeholders to ensure that it comprehends and addresses the impacts it has on human rights from the perspective of those affected.' While it describes engagement with suppliers, it does not discuss engagement with impacted stakeholders about the actions it has and will be taken based on its human rights due diligence approach. [ESG Databook 2021, N/A: hd.eneos.co.jp]

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes system for evaluation effectiveness of actions • Not Met: Example of lessons learned from evaluation effectiveness of actions Score 2 <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involves stakeholders in evaluation effectiveness of actions
B.2.5	Communicating on human rights impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders: The Company states that 'We began conducting CSR procurement surveys in cooperation with our suppliers in fiscal 2018. By including the same human rights due diligence verification items in the surveys that are used in the Group, we conduct similar human rights due diligence for our suppliers. Although no serious human rights risks have been identified to date, we have urged suppliers who need improvement to take corrective action.' While the Company discusses how it engages with suppliers, it does not disclose how it communicates with affected stakeholders regarding specific human rights impacts raised by them or on their behalf. [ESG Databook 2021, N/A: hd.eneos.co.jp] Score 2 <ul style="list-style-type: none"> • Not Met: Describes 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 mechanism(s) for workers	1.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all workers: The Company indicates that 'The Group has established compliance hotlines and human rights/harassment consultation contact points as internal contact points for consultation and reporting of issues, including human rights violations.' [ESG Databook 2021, N/A: hd.eneos.co.jp] Score 2 <ul style="list-style-type: none"> • Met: Grievance mechanism available in appropriate languages and workers made aware: The Company states that 'The contact points are available in Japanese and English for employees in Japan and overseas.' It further indicates that 'In addition, we have introduced internal reporting systems, including some with multilingual capabilities, at overseas subsidiaries where we have ownership of more than 50%.' [ESG Databook 2021, N/A: hd.eneos.co.jp] • Met: Describes how workers in EX BPs access grievance mechanism: The Company indicates that the hotlines ' May also be used by employees of contractors'. [ESG Databook 2021, N/A: hd.eneos.co.jp] • Not Met: Expects EX BPs to convey expectation to their BPs
C.2	Grievance mechanism(s) for external individuals and communities	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Grievance mechanism accessible to all external individuals and communities: The Company provides a website contact, 'ssl.eneos.co.jp which is available to all the stakeholders. However, it is unclear if this channel can be used to raise human rights related grievances. [CSR Management, N/A: hd.jxtg-group.co.jp] Score 2 <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware • Not Met: Describes how external individuals/communities access grievance mechanism: The 2022 ESG Data Book notes: 'ENEOS receives valuable feedback from our customers through the ENEOS Customer Service Center. The Center accepts enquiries and complaints about ENEOS by telephone and email, and responses are coordinated with the relevant departments'. However, it is not clear that external individuals and communities [beyond customers] have access to it, in order to raise Complaints or concerns about human rights issues at the Company's business partners (or to the Company's own mechanism to report in relation to business partners' behaviour). [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Not Met: Expects EX BPs to convey expectation to their BPs
C.3	Users are involved in the	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes how users engaged on design and performance

Indicator Code	Indicator name	Score (out of 2)	Explanation
	design and performance of the mechanism(s)		<ul style="list-style-type: none"> • Not Met: Provides user engagement examples (at least two) on design and performance Score 2 <ul style="list-style-type: none"> • Not Met: Describes how users engaged on improvement of mechanism • Not Met: Provides user engagement examples (at least two) on improvement
C.4	Procedures related to the mechanism(s) are equitable, publicly available and explained	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes procedure and timescales for managing complaints or concerns: The Company states that 'Based on internal regulations, when a report is received, the content is reported to the relevant officers, including the chairman and president, and an investigation is launched. The investigation results and any necessary corrective and recurrence prevention measures are reported to the officers, and a response is carried out under their guidance. Individuals who identify themselves when making reports are also informed of the investigation results. 'However, the Company does not disclose response timescales and how complaints are informed. [ESG Databook 2021, N/A: hd.eneos.co.jp] & [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Met: Describes technical, financial, advisory support to enable equal access: The Company states that 'Under our compliance hotline system, all reports received are reported to officers by email, and the status of response is explained to Audit and Supervisory Committee members semi-annually. We inform employees of this system through the company intranet, and in training sessions held by the Legal & Corporate Affairs Department, we encourage employees to use the system.' [ESG Databook 2021, N/A: hd.eneos.co.jp] Score 2 <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism: The 2022 ESG Data Book notes: 'Under our compliance hotline system, all reports received are reported to officers by email, and the status of response is explained to Audit and Supervisory Committee members semi-annually. [...] Generally, all reports are resolved within one year'. The 2021 ESG Data Book states that 'Based on internal regulations, when a report is received, the content is reported to the relevant officers, including the chairman and president, and an investigation is launched. The investigation results and any necessary corrective and recurrence prevention measures are reported to the officers, and a response is carried out under their guidance. Individuals who identify themselves when making reports are also informed of the investigation results'. However, no further details found of how complainants will be informed when they do not identify themselves. [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Not Met: Describes escalation to senior levels / independent adjudicators
C.5	Prohibition of retaliation for raising complaints or concerns	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Public statement prohibiting retaliation against workers/stakeholders: The Company states that 'Persons who contact the contact points are not in any way subjected to unfavorable treatment for seeking consultation or making reports. Retaliation against persons who make reports is strictly prohibited, and their privacy is rigorously protected.' [Human Rights Policy (website), N/A: hd.jxtg-group.co.jp] • Met: Describes practical measures to prevent retaliation: The Company states that the privacy of those who make reports are rigorously protected. It further indicates that 'Persons making reports have the option of identifying themselves or remaining anonymous. [...] To ensure that employees do not hesitate to use the system, they are informed through the intranet, posters, and training that the identity of those making reports is strictly confidential and that reports can be made even if the employee is not sure if the matter constitutes a legal violation.' [ESG Databook 2021, N/A: hd.eneos.co.jp] Score 2 <ul style="list-style-type: none"> • Not Met: Specifies no legal action, firing or violence: The Company states that the privacy of those who make reports are rigorously protected. It further indicates that 'Persons making reports have the option of identifying themselves or remaining anonymous. [...] To ensure that employees do not hesitate to use the system, they are informed through the intranet, posters, and training that the identity of those making reports is strictly confidential and that reports can be made even if the employee is not sure if the matter constitutes a legal violation.' However, the Company does not provide evidence of compliance with the other requirements. [ESG Databook 2021, N/A: hd.eneos.co.jp] • Not Met: Expects EX BPs to prohibit retaliation against workers/stakeholders

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Complainants not asked to waive legal rights: The Company states that 'Employees who report matters to compliance hotlines and the human rights/harassment consultation contact points are not restricted from seeking remediation outside the company for those matters. Therefore, employees are also free to seek other remedies using the legal systems of their respective countries (Whistleblower Protection Act, etc.)'. However, the Company does not clarify whether this option is available for all stakeholders. [ESG Databook 2021, N/A: hd.eneos.co.jp] • Not Met: Does not require confidentiality provisions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Cooperates with state based non judicial mechanisms • Not Met: Example of issue resolved (if applicable)
C.7	Remedying adverse 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: Describes how remedy would be provided if no adverse impact identified: The Company states that 'There were zero incidents of serious human rights infringement as of November 2022. However, if a human rights violation occurs in the course of our business activities, we will take corrective steps and promptly implement remedy measures pursuant to laws and regulations and following the instructions of the relevant authorities, while also working to prevent recurrence.' Besides that, it is stated that '[...] the ENEOS Group developed the Human Rights Response Flowchart in fiscal 2021 to facilitate timely identification and analysis of and measures to avoid and mitigate the impact of human rights violations caused by the Group in the course of its business activities.' [ESG Databook 2021, N/A: hd.eneos.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes changes to systems, processes and practices to prevent future impacts: The Company states that it will be 'working to prevent recurrence'. However, it is not clear if that includes making changes to systems, processes and practices. [ESG Databook 2021, N/A: hd.eneos.co.jp] • Not Met: Describes approach to monitoring/implementing agreed remedy • Not Met: Describes approach to learning from incidents if no adverse impacts identified
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Discloses number of grievances filed, addressed or resolved and outcomes achieved: The 2022 ESG Data Book notes: 'In fiscal 2021, the Group recorded 169 reports via its internal reporting systems'. The Company has provided comments to CHRB regarding this indicator further explaining the grievance mechanism system. However, no further information found including the number of grievances about human rights issues filed, addressed or resolved and outcomes achieved for its own workers, for external individuals and communities that may be adversely impacted by the Company. [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Not Met: Example of how lessons from mechanism improved HRs management system: The 2022 ESG Data Book notes: 'The Group has established compliance hotlines and human rights/harassment consultation contact points as internal contact points for consultation and reporting of issues, including human rights violations. [...] Going forward [...] we intend to expand our grievance mechanism to primary (Tier 1) suppliers before the end of fiscal 2022. As a result, we will enhance suppliers' right to remedy and strive to prevent human rights violations by understanding the latent risks'. However, this subindicator looks for an example specifically of how lessons from the grievance mechanism have contributed to improving the company's human rights management system. No further evidence found. [2022 ESG Data Book, 2023: hd.eneos.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes process to evaluate mechanism and changes made as a result: The 2022 ESG Data Book notes: 'We have also made improvements to the compliance hotline system to reflect employee opinions and needs outside the company. Improvements include accepting anonymous reports, establishing outside contact points, introducing Group internal reporting, and disclosing the number of reports on the intranet'. However, although the Company indicates improvements to the channel, it is not clear the process it has in place to review the effectiveness of the grievance mechanism. [2022 ESG Data Book, 2023: hd.eneos.co.jp] • 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.3.1	Living wage (in own extractive operations, which includes JVs)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Pays living wage or sets time-bound target: The Company indicates that it supports and respects the ILO in what it refers to wages, however, no details were found in relation the intention to pay a living wage to all its workers. The 2022 ESG Data Book notes: 'At least once every year, Group representatives meet with employee representatives (labor unions) to negotiate overall working conditions, including wages. The wages of newly hired employees greatly exceed the minimum wage in Japan (The percentage of employees covered by the collective bargaining agreement is 70.9%. Refer to Data for the labor union participation rate). The Group respects the ILO's fundamental labor rights (freedom of association and the effective recognition of the right to collective bargaining, elimination of all forms of forced or compulsory labor, effective abolition of child labor, elimination of discrimination in respect of employment and occupation). Workers who exercise their rights are protected by the laws and regulations of each country'. However, it is not clear the Company has a time bound target for paying all workers a living wage or that it pays all workers a living wage. A living wage should include basic needs plus some discretionary for employees and his/her family and/or depends. Current evidence seems to focus only in Japan. [ESG Databook 2021, N/A: hd.eneos.co.jp] & [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Not Met: Describes how living wage determined: As indicated above, the 2022 ESG Data Book notes: 'At least once every year, Group representatives meet with employee representatives (labor unions) to negotiate overall working conditions, including wages. The wages of newly hired employees greatly exceed the minimum wage in Japan (The percentage of employees covered by the collective bargaining agreement is 70.9%. Refer to Data for the labor union participation rate)'. However, it is not clear the process to determine a living wage [in specific] for the regions where it operates includes involvement of relevant trade unions [or equivalent worker bodies where the right to freedom of association and collective bargaining is restricted under law]. Current evidence seems to focus only in Japan. [2022 ESG Data Book, 2023: hd.eneos.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Achieved paying living wage: See above. No evidence found that the Company pays a living wage. [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Not Met: Reviews definition living wage with unions: The Company states that 'At least once every year, Group representatives meet with employee representatives (labor unions) to negotiate overall working conditions, including wages. The wages of newly hired employees greatly exceed the minimum wage in Japan (The percentage of employees covered by the collective bargaining agreement is 70.9%).' However, it is not clear about other operation outside Japan. [ESG Databook 2021, N/A: hd.eneos.co.jp]
D.3.2	Transparency and accountability (in own extractive operations, which includes JVs)	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: Member of EITI: The Company discloses its membership of EITI. [ESG Databook 2021, N/A: hd.eneos.co.jp] • Not Met: Reports of taxes and revenues beyond legal minimums <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Reports taxes and revenue by country • Not Met: Steps taken to promote transparency in non EITI countries • Not Met: Provides example of contracts for terms of exploitation for countries without disclosure requirements
D.3.3	Freedom of association and collective bargaining (in own extractive operations, which includes JVs)	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: Measures to prohibit violence/retaliation against workers for joining trade union: The 2022 ESG Data Book discloses data on total membership rate [labor unions]: 99.8%, the total number of members is 9,642. The Company also discloses the total number of workers, 10,287, out of which 4,055 are locally employed staff at overseas sites. Therefore, the Company has a high union recognition, which is taken as a proxy for not intimidating or retaliating. [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Met: Discloses % of total direct operations covered by CB agreements: See above. The 2022 ESG Data Book discloses data on total membership rate [labor unions]: 99.8%. [2022 ESG Data Book, 2023: hd.eneos.co.jp] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets both requirements under score 1: See above.

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.4	Health and safety: Fatalities, lost days, injury, occupational disease rates (in own extractive operations, which includes JVs)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes process to identify H&S risks and impacts: The 2021 ESG Data Book states that 'The Group has internal rules and regulations for addressing the risks in its business activities. For the screening of new investments, in addition to country risks and foreign exchange rate risks, we analyze and evaluate ESG-related risks, including [...] occupational health and safety'. However, no description of the process was found. The 2022 ESG Data Book notes: 'Each Group company has built safety management systems tailored to its respective business characteristics. Our companies are continuously making efforts to raise safety awareness and prevent occupational injuries through means such as implementing regular safety education and training, conducting investigations into the causes of incidents and formulating and implementing measures to prevent recurrence. ENEOS has established and implemented its own safe operations management system (SOMS), which conforms to ISO standards, at all of its refineries and plants. JX Nippon Oil & Gas Exploration has adopted its own HSE management system (HSEMS), which conforms to ISO standards. Through HSEMS system management, the company has established an integrated safe operations framework that includes overseas business sites. JX Nippon Mining & Metals is moving ahead with the acquisition of ISO 45001 and JIS Q 45100 certification. As of March 2022, 13 out of its 17 domestic business sites subject to certification had obtained certification, for a certification rate of 76%. The remaining business sites will acquire certification according to plan in fiscal 2022 and beyond, with the goal of achieving a certification rate of 100% by the end of fiscal 2023'. However, although the Company has a Safety Management System in place and indicates it investigates into the causes of incidents, no further description found of the process it has in place to identify its health and safety risks and impacts. [ESG Databook 2021, N/A: hd.eneos.co.jp] & [2022 ESG Data Book, 2023: hd.eneos.co.jp] • Met: Discloses injury rate or lost days for last reporting period: The Company discloses some tables providing information about lost days and occupational injury rates for employees and contractors. The lost time injury rate in 2021 was of 0.26 for directly hired employees and 0.72 for contractors. The number of occupational injuries which caused lost work time in 2021 for directly hired employees was 17 and for contractors was 26. [ESG Databook 2021, N/A: hd.eneos.co.jp] • Met: Discloses fatalities for last reporting period: The Company discloses fatalities in the Occupational Injuries table. The number of fatalities in 2021 was 0 (zero) for all the workers. [ESG Databook 2021, N/A: hd.eneos.co.jp] • Not Met: Discloses occupational disease rate for last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Set targets for H&S performance: The 2022 ESG Data Book notes: 'We set annual targets for zero serious occupational injuries (occupational fatalities) and a total recordable incident rate (TRIR) of 1.0 or less'. However, no further information found on targets related to fatalities and occupational disease rates for the last reporting period. [2022 ESG Data Book, 2023: hd.eneos.co.jp]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Met targets or explains why not or actions to improve H&S management systems: The 2022 ESG Data Book notes: 'In fiscal 2021, there were zero serious occupational injuries (occupational fatalities), but the number of occupational injuries increased by three from the previous fiscal year to 43. The TRIR exceeded 1.0, falling short of our target. The primary reason for not achieving the target was identified as workers not sufficiently confirming the safety of their surroundings. We are continuing efforts to eliminate occupational injuries by providing e-learning and safety awareness training, through which employees learn from past incidents, learn to check the safety of their surroundings, and are encouraged to remind others, to the point of "badgering," about maintaining worksite safety. We are continuously working to improve the safety and health management system through efforts such as raising the effectiveness of risk assessments and employee ability to investigate the causes of accidents. [...] Each Group company has built safety management systems tailored to its respective business characteristics. Our companies are continuously making efforts to raise safety awareness and prevent occupational injuries through means such as implementing regular safety education and training, conducting investigations into the causes of incidents and formulating and implementing measures to prevent recurrence. ENEOS has established and implemented its own safe operations management system (SOMS), which conforms to ISO standards, at all of its refineries and plants. JX Nippon Oil & Gas Exploration has adopted its own HSE management system (HSEMS), which conforms to ISO standards. Through HSEMS system management, the company has established an integrated safe operations framework that includes overseas business sites. JX Nippon Mining & Metals is moving ahead with the acquisition of ISO 45001 and JIS Q 45100 certification. As of March 2022, 13 out of its 17 domestic business sites subject to certification had obtained certification, for a certification rate of 76%. The remaining business sites will acquire certification according to plan in fiscal 2022 and beyond, with the goal of achieving a certification rate of 100% by the end of fiscal 2023'. [2022 ESG Data Book, 2023: hd.eneos.co.jp]
D.3.5	Indigenous peoples' rights and free prior and informed consent (FPIC) (in own extractive operations, which includes JVs)	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 identify/recognise indigenous rights holders • Not Met: Describes how indigenous communities are engaged during assessment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to FPIC • Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources
D.3.6	Land rights: Land acquisition (in own extractive operations, which includes JVs)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes approach to identifying land tenure rights holders and negotiating compensation <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes approach to compensation including valuation • Not Met: Describes steps to meet IFC PS 5 in state deals
D.3.7	Security (in own extractive operations, which includes JVs)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes security implementation (incl. VPs or ICOC) and provides an example • Not Met: Ensures Business Partners/JVs follow security approach <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Security and HRs assessment includes input from local communities • Not Met: Two examples of working with local communities to improve security
D.3.8	Water and sanitation (in own extractive operations, which includes JVs)	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: Describes preventative/corrective action plans for water and sanitation risks: The Company states that as a response to water risks 'The Group manages and monitors pollutants in wastewater through regular maintenance of water treatment facilities based on voluntary standards that are more rigorous than laws, regulations, ordinances, and agreements, including Japan's Water Pollution Prevention Act.'

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Also, the Company states that 'Regarding its Caserones Copper Mine, which is currently in operation, the Group has developed a mine closure plan through dialogue with stakeholders, including the relevant authorities and local communities.' [ESG Databook 2021, N/A: hd.eneos.co.jp]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Sets targets on water stewardship that consider water use by local communities • Not Met: Reports progress in meeting targets and trends demonstrating progress: The Company discloses its progress in reducing the water discharge and usage volume, but there is no target disclosed nor indicated by the Company.
D.3.9	Women's rights (in own extractive operations, which include JVs)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes processes to stop harassment and violence against women: The Code of Conduct indicates: 'Respect for human rights: We shall not infringe on human rights through our business activities. We respect internationally-accepted human rights standards and diversity, acknowledging differences pertaining to gender [...]. We shall not engage in any type of discrimination or harassment. [...]' <p>Actions for violations and measures to prevent recurrence: We seek to address violations or possible violations of this Code of Conduct by reporting to the relevant supervisors, consulting with the appropriate departments, or using the whistleblower system. [...] We recognize that we will be subject to disciplinary action in accordance with employment regulations and other applicable rules if we engage in conduct prohibited by this Code of Conduct'. Although the Company indicates it respects internationally-accepted human rights standards and diversity, acknowledging differences pertaining to gender and that it will not engage in any type of discrimination or harassment, it does not describe its process to prohibit and address harassment, intimidation and violence specifically against women. [Code of conduct (website policy), N/A: hd.eneos.co.jp]</p> <ul style="list-style-type: none"> • Not Met: Working conditions take into account gender issues • 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

E. Performance: Responses to Serious Allegations (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		No allegations meeting the CHRB severity threshold were found, and so the score of 20.74 out of 80 points scored in themes A-D has been applied to produce a score of 5.18 out of 20 points for theme E.

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