

**Corporate Human Rights Benchmark
2023 Company Scorecard**

Company name Holcim
Sector Extractives
Overall score 32.0 out of 100

Theme score	Out of	For theme
3.6	10	A. Governance and Policy Commitments
13.2	25	B. Embedding Respect and Human Rights Due Diligence
4.5	20	C. Remedies and Grievance Mechanisms
6.9	25	D. Performance: Company Human Rights Practices
3.8	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	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: General HRs commitment: The Human Rights policy states that 'Holcim is committed to respecting and promoting human and labour rights in our operations, business activities, business relationships and in the communities where we work. Respect for human rights is fundamental to the way we carry out business and our ability to operate'. [Human Rights and Social Policy, 21/06/2021: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> Met: Commitment to UNGPs: The HR policy also indicates 'Our commitment is aligned with the principles and values contained in the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises [...]' [Human Rights and Social Policy, 21/06/2021: holcim.com] Met: Commitment to OECD MNE Guidelines: As indicated above, the 'commitment is aligned with' OECD Guidelines for MNEs [Human Rights and Social Policy, 21/06/2021: holcim.com]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Commitment to ILO core principles: The HR Policy states that 'our commitment is aligned with [...] the International Labour Organization's Declaration on Fundamental Principles and Rights at Work'. [Human Rights and Social Policy, 21/06/2021: holcim.com] Met: Explicitly lists all four ILO core principles: The Policy Group Human Resources indicates: 'The Group commits to respect the International Labour Organization (ILO) basic principles and rights at work: Effective abolition of child

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>labour; Elimination of all forms of forced or compulsory labour; Elimination of discrimination in respect of employment and occupation, Freedom of association and effective recognition of the right to collective bargaining'. [Policy Group Human Resources, 12/06/2023: holcim.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects BPs/JVs to commit to ILO core principles: See above. The HR policy states that 'We also expect suppliers to adhere to this Policy'. The supplier code states that 'the term suppliers refers to suppliers of goods and services (which includes contractors and subcontractors performing works for or on behalf of Holcim and its associated companies)'. It is therefore assumed that these include extractive business partners. [Human Rights and Social Policy, 21/06/2021: holcim.com] & [Code of Business Conduct for Suppliers, 2021: holcim.com] • Met: Explicitly lists all four ILO core principles for BPs/JVs: The supplier code includes statements in relation to each ILO Core area: 'suppliers shall not interfere with worker's freedom of association and right to collective bargaining. [...]Freedom of association and collective bargaining in situations where they are restricted by local law shall be still guaranteed through other mechanisms as described by the iolo (e.g. works councils). It also adds that 'suppliers shall not use labour provided involuntarily under threat or penalty [...]'. In addition, 'Holcim's commitment is aligned with the principles outlined in the International Labour Standards on Child Labour, which includes the Minimum Age Convention and the Worst Forms of Child Labour Convention'. Finally, 'suppliers shall make no distinctions on grounds including [...]'. Employment-related decisions include, but are not limited to: hiring, promotion [...]'. [Code of Business Conduct for Suppliers, 2021: holcim.com]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to respect H&S of workers: The Company has a Health and safety policy, although it was not found in publicly available sources. The Code of conduct states that 'Through our performance management processes, we ensure that every employee understands what she or he is accountable for, and what support they can rely on to achieve success. We aim to provide a safe and healthy environment and also to work with employees and contractors to develop a culture that encourages both personal and collective responsibility for H&S [...] Health and safety is the core value for Holcim and this means that every single employee and contractor who comes into contact with Holcim must know what to do to prevent a serious injury or fatality'. [Code of Business Conduct, 2021: holcim.com] • Not Met: Commitment to ILO working hours standards or 48 hour regular work week: The Policy Group Human Resources indicates: 'Expectations for hours worked will be set in accordance with legal requirements, and, where applicable, employment contracts or agreements with labor unions. Holcim will provide fair compensation for work performed, including overtime in accordance with local law, individual contracts, or union contracts. As a global principle in Holcim, the ordinary working hours will be limited to a maximum of 48 hours per week, subject to any other limits provided by the applicable relevant international and/or country working time rules and regulations. Exceptions and exemptions as provided by international and/or country laws and regulations will continue to apply'. However, no evidence found that overtime is consensual and paid at a premium rate, and that it will not require to work more than 60 hours including it. [Policy Group Human Resources, 12/06/2023: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects BPs/JVs to commit to H&S of workers: The supplier code states that 'suppliers shall provide a safe and healthy workplace for their employees, contractors and other stakeholders. Suppliers must be compliant with local and national laws and regulations on occupational Health and Safety [...] [Supplier Code of Business Conduct 2021, 2021: holcim.com] • Not Met: Expects BPs/JVs to commit to ILO working hours standards or 48 hour regular work week: This code also adds that 'Suppliers shall apply fair and decent working conditions, labour standards and welfare at work, implementing local and national laws, in compensating [...]. Workers shall be paid at least the local industry rate or minimum wage stipulated by national law, whichever is higher, and benefit from social security schemes according to national legal standards. Should there be no legal minimum wage in the country of operation, fair and decent conditions imply suppliers shall pay their workers considering the general level of wages in the country, the cost of living, social security benefits and the relative living standards. Suppliers shall respect working time in accordance with internationally recognized minimum standards of 48 regular hours of work per week, a rest period of at least 24 hours every seven days and a maximum of 12 hours of voluntary overtime per

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			week'. The Company has provided comments to CHRHB regarding this indicator further explaining its business partners 'requirements. Although it can be inferred that overtime is consensual, no evidence found of requirement of overtime work to be paid at a premium rate. [Supplier Code of Business Conduct 2021, 2021: holcim.com]
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:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to respect land ownership/natural resources as in VGGT: The Company has provided comments to CHRHB regarding this indicator, however, no evidence found. • Not Met: Commitment to respect land ownership/natural resources as in IFC Performance Standards: The Company has provided comments to CHRHB regarding this indicator, however, no evidence found. • Not Met: Commitment to respect indigenous rights or ILO No.169 or UN Declaration: The Human Rights Directive states: 'We are also committed to respecting the rights and freedoms defined in the ILO Convention on Indigenous and Tribal People's rights'. However, the Directive is not part of the Human Rights policy, but a document that develops expectations and guidance in relation to policy implementation. Only formal policy documents are accepted for policy indicators according to CHRHB methodology. [Human Rights Directive, 31/07/23: holcim.com] • Not Met: Expects EX BPs to make these commitments: The Supplier Code of Business Conduct states: 'Suppliers shall make no distinctions on grounds including, but not limited to: [...] indigenous or social origin [...]'. Moreover, 'Suppliers shall respect and comply with environmental regulatory requirements on all levels (local, national and international). In all their activities, they shall be covered by required environmental permits, licenses, land rights, and support a precautionary approach to environmental challenges'. The Company has provided comments to CHRHB regarding this indicator where it further explains its expectations. However, no policy statement found indicating it expects business partners 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 VGGT or the IFC Performance Standards. The subindicator also requires 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. [Supplier Code of Business Conduct 2021, 2021: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to obtain FPIC or zero tolerance to land grabbing: The Human Rights Directive states: 'We are also committed to respecting the rights and freedoms defined in the ILO Convention on Indigenous and Tribal People's rights, apply the principles of Free, Prior and Informed Consent (FPIC) [...]. When acquiring land, we engage in fair [...] and legal negotiations on land transfers and acquisitions with zero tolerance for land grabbing'. However, the Directive is not part of the Human Rights policy, but a document that develops expectations and guidance in relation to policy implementation. Only formal policy documents are accepted for policy indicators according to CHRHB methodology. [Human Rights Directive, 31/07/23: holcim.com] • Met: Commitment to respect the right to water: The webpage section Memberships & Industry Recognitions indicates: 'Holcim has endorsed the CEO Water Mandate, a UN Global Compact initiative, as part of its water stewardship commitment and joined the Water Resilience Coalition, a CEO-led initiative launched in 2020 as part of the UN Global Compact CEO Water Mandate'. The CEO Water Mandate is proxy for the 'right to water'. [Memberships & Industry Recognitions_web, N/A: holcim.com] • Not Met: Expects EX BPs to make these commitments: The Supplier Code of Business Conduct states: 'Suppliers shall systematically manage their environmental impacts with respect, but not limited to: [...] water [...] and set objectives and targets to reduce such impacts. [...] The supply of potable drinking water is provided according to local water quality standards, as well as the World Health Organization (WHO) Guidelines for Drinking- Water Quality; and maintained at suitable points accessible to all employees and contractors in a clean and safe place. [...] We are committed to respect the fundamental Human rights of the contracted Security Guards working for us on our premises by providing them [...] access to fresh water, [...] clean toilets, exactly as we would do for our own staff'. Also, 'Suppliers shall respect and comply with environmental regulatory requirements on all levels (local, national and international). In all their activities, they shall be covered by required environmental permits, licenses, land rights, and

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			support a precautionary approach to environmental challenges'. The Company has provided comments to CHRB regarding this indicator where it further explains its expectations as well as indicate that it is a signatory of WASH. However, it is not clear the Company expects extractive business partners to commit to respect the right to water (access to safe water not only to employees but to other users in the vicinity of operations) and to respect ownership/use of land and natural resources also to include a commitment to obtain the free prior and informed consent (FPIC) from indigenous peoples and local communities for transaction(s) involving land and natural resources or to a zero tolerance for land grabbing. No further evidence found. [Supplier Code of Business Conduct 2021, 2021: holcim.com]
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: The Directive Human rights (and the website) states that 'When interacting with private security providers and public forces, we will align with the International Code of Conduct for Private Security Service Providers and the Voluntary Principles on Security and Human Rights'. However, the Directive is not part of the Human Rights policy, but a document that develops expectations and guidance in relation to policy implementation. Voluntary principles are also mentioned in different documents. However, only formal policy documents are accepted for policy indicators according to CHRB methodology. The Security and Resilience Policy states its commitments, including: 'Holcim follows and promotes applicable human rights standards, regulations and legislation'. On a footnote, the Company adds: 'When interacting with private security providers and public forces, all Holcim operations align with the Holcim Security Services with Integrity Directive, the International Code of Conduct for Private Security Service Providers, the Voluntary Principles on Security and Human Rights, or any other recognized international best practices on security and human rights'. However, no explicit commitment to respect the Voluntary Principles on Security and Human Rights (VPs) found, as reference to the VP is found on a footnote. Commitments are expected to be placed in the body of policy documents. [Security and Resilience Policy, 15/06/2023: holcim.com] & [Human Rights Directive, 31/07/23: holcim.com] • Not Met: Uses only ICoCA members as security providers: See above. No publicly available policy statement committing it only uses security providers who are members of the International Code of Conduct of Private Security Providers Association (ICoCA) found in a formal policy. • Not Met: Commits to International Humanitarian Law: The Company has provided comments to CHRB regarding this indicator, however, no evidence found. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expects EX BPs to commit to these rights: The code for suppliers states that 'suppliers shall demonstrate compliance with the international Code of Conduct (ICoC) for Private Security Service Providers (ICoCA), and shall adhere to the Voluntary Principles on Security and Human Rights (VPSHR) and any other mandatory national regulations and standards on Security and Human Rights in our markets of operation'. However, no specific requirement found of commitment to respect International Humanitarian Law. [Code of Business Conduct for Suppliers, 2021: holcim.com]
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 Human Rights policy states that 'We recognise the need to engage actively and cooperate in addressing and, where appropriate, remediating adverse impacts which we have caused or contributed to through our own activities. We take appropriate steps to prevent their recurrence, improve future practices and take account of other remediation measures as outlined in the UN Guiding Principles on Business and Human Rights. We also strive to exercise our leverage to address such issues through our business relationships'. [Human Rights and Social Policy, 21/06/2021: holcim.com] • Not Met: Expects EX BPs to make this commitments: As indicated above, the Company states that 'we also strive to exercise our leverage to address such issues through our business relationships'. 'Strive to exercise leverage' is not considered a formal requirement to commit to remedy according to CHRB wording criteria. The Company has provided comments to CHRB regarding this indicator, however, no evidence found. [Human Rights and Social Policy, 21/06/2021: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms: The Human Rights and Social Policy also states that 'we are committed to collaborate actively in initiatives that provide access to remedy, such as OECD National Contact Points and similar mechanisms. We address complaints and

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			<p>grievances received through our global Integrity Line, as well as a number of site and community-level grievance mechanisms'. No evidence found, however, in relation to collaboration with judicial mechanisms. The Company has provided comments to CHRB regarding this indicator, including information on: IntegrityLine and how it investigates speak up reports and security incidents. However, they were not material for the assessment. Moreover, only formal policy documents are accepted for policy indicators according to CHRB methodology. [Human Rights and Social Policy, 21/06/2021: holcim.com] & [Directive on Business Integrity and Speaking Up, 04/2021: holcim.com]</p> <ul style="list-style-type: none"> • Not Met: Commitment to work with EX BPs on remedy: The Company has provided comments to CHRB regarding this indicator, however, no evidence found.
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: The Human Rights Directive states: 'Holcim supports protection for Human Rights Defenders (HRDs) and will not tolerate nor contribute to threats, intimidation, or attacks (both physical and legal) against any individual or organization that raises human rights concerns in good faith'. However, the Directive is not part of the Human Rights policy, but a document that develops expectations and guidance in relation to policy implementation. Only formal policy documents are accepted for policy indicators according to CHRB methodology. [Human Rights Directive, 31/07/23: holcim.com] • Not Met: Expects BPs to make this commitment: The Company has provided comments to CHRB regarding this indicator, however, no evidence found. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to working with HRDs to create safe and enabling environment: See above. The Human Rights Directive states: 'We are committed to incorporating the protection of HRDs in our human rights due diligence mechanisms, management and monitoring processes whenever possible. This could include proactive and constructive engagement with HRDs acting in good faith throughout our due diligence processes and when responding to specific grievances raised'. However, the Directive is not part of the Human Rights policy, but a document that develops expectations and guidance in relation to policy implementation. Only formal policy documents are accepted for policy indicators according to CHRB methodology. This subindicator looks for a commitment to work with human rights defenders to create safe and enabling environments for civic engagement and human rights at local, national or international levels. [Human Rights Directive, 31/07/23: holcim.com]

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0.5	<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: Board level responsibility for HRs: The Company states that its 'Chief Executive Officer and Chief Sustainability and Innovation Officer have overall responsibility for the Human Rights and Social Policy and this Directive; oversight and performance reviews are carried out by the Health, Safety and Sustainability Committee (HSSC) of the Board of Directors; Executive Committees in countries where we operate take responsibility and are accountable for assessing and addressing local human rights issues'. [Human Rights Directive, 31/07/23: holcim.com] & [Human Rights and Social Policy, 21/06/2021: holcim.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes HRs expertise of Board member: See above. The Health, Safety & Sustainability Committee Charter indicates: ‘all members of the HSSC shall have basic knowledge in the field of health, safety and environment, sustainability and security matters’. Also, ‘The HSSC is authorised by the Board to obtain subject-specific professional consultancy services from third parties’. The Company’s webpage indicates: ‘Naina Lal Kidwai has been a member of the Board of Directors of Holcim since 2019. [...] She has received many awards and honors in India, and she has regularly appeared on international women in business lists such as that of Fortune Magazine. Her interests in water and the environment are reflected in her engagements with The Shakti Sustainable Energy Foundation, Global Commission on Economy & Climate, and Chair of the FICCI Sustainability, Energy and Water Council as well as Chair of the India Sanitation Coalition’. The Company has provided additional comments to CHRB regarding this indicator, including information on Leanne Geale who has been a member of the Board of Directors. However, although Naina Lal Kidwai has interests in water, it is not clear her human rights experience goes beyond it. This subindicator looks for a description of the human rights expertise of the Board member or Board committee tasked with that governance oversight. [Health, Safety & Sustainability Committee Charter, 29/07/2021: holcim.com] & [Naina Lal Kidwai - Board of Directors_web, N/A: holcim.com] Score 2 • Not Met: Board member/CEO signal importance of HRs in their communications: The CEO and Chairman, Jan Jenisch, released an article on LinkedIn, in 2021, with the title ‘Strengthening human rights for a just and inclusive world’. It further explains actions the Company has taken to support human rights. In this article, he indicates: ‘I am proud to say that 2021 also marks a decade of action by Holcim to embed respect for human rights in our operations. [...] No business can thrive in a society that fails. This past year has reminded us all of this reality. The pandemic has further emphasized the need to build a better normal, with a just recovery that works for all people. I firmly believe this is something that we all must tackle together – with society, government and companies working in partnership’. The Company has provided comments to CHRB regarding this indicator, including a message from Beat Röss, however, it is not clear that he is the Chairman. No communication found where Board members or the CEO clearly signal the Company’s commitment to human rights, discussing why human rights matter to the business or any challenges to respecting human rights encountered by the business. [Strengthening human rights for a just and inclusive world (LinkedIn), 2021: linkedin.com] & [Integrated annual report 2021, 2022: holcim.com]
A.2.2	Board responsibility	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Process to review HRs strategy at board level: The Company states that Human Rights and Social Policy is publicly available and subject to regular review. When it refers to management responsibility, the Company states that oversight and performance reviews are carried out by the Board’s Health, Safety and Sustainability committee. The Health, Safety & Sustainability Committee Charter indicates: ‘The HSSC shall hold an ordinary meeting four times a year and conduct additional, extraordinary meetings if necessary’. One of its duties is: ‘review performance and progress against sustainability targets, with a particular focus [...] People (Human Rights, including labour and children’s rights, and social initiatives)’. The 2022 Integrated Annual Report notes: ‘The HSSC advises the Board of Directors on all matters related to sustainable development’. However, although it discloses the frequency of that sustainability-related activities occur, no specific description found of the processes [how it is briefed, and has processes to discuss] it has in place specifically to discuss and regularly review its human rights strategy or policy or management processes. [Human Rights and Social Policy, 21/06/2021: holcim.com] & [2022 Integrated annual report, 2023: annual-report.holcim.com] • Met: Example of HRs issues/trends discussed in last reporting period: The 2022 Integrated Annual Report discloses the topics discussed by the Health, Safety & Sustainability Committee including: ‘Health, Safety and Environment KPIs and focus areas in particular root causes for fatalities [...]. Sustainability focus areas and ESG strategy including: Strategic People roadmaps for each country to meet social initiatives pending targets, human rights impact assessments and affordable housing programs; [...] Security and resilience program and outlining threat & risk forecast’. [2022 Integrated annual report, 2023: annual-report.holcim.com] Score 2 <p>• Not Met: Meets both requirements under score 1</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes how affected stakeholders / HRs experts inform board discussions: The Company indicates that 'We are committed to regularly conducting materiality assessments, and to strengthening and adjusting our process with each exercise. We partnered with DNV Business Assurance to assist us with our materiality assessment by providing independent expertise and guidance on how to best align with relevant standards and best practices. In expanding our assessment in 2022, we recognized there is high value in integrating both the Risk Management and Materiality Assessment processes to gain different perspectives and deepen our understanding of key risks and opportunities facing the business. We aligned the relevant ESG Material topics with the risk universe by considering the following: Stakeholder perspective: How the issue would change the decision making and judgment of key stakeholders' groups. External impact: The impact of the issue on both people and the planet. Internal impact: The impact of the issue on Holcim's performance and business in terms of risks and opportunities that impact corporate value'. However, no description found of how the experiences of affected stakeholders or external human rights experts informed human rights related Board level discussions. [2022 Integrated annual report, 2023: annual-report.holcim.com]
A.2.3	Incentives and performance 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: At least one board member incentive linked to HRs commitments: The 2022 Integrated Annual Report discloses annual incentive for 2022 [for CEO and Other Executive Committee members]. It includes Health, Safety and Environment (HSE). It further explains: 'Scorecard over 100 points based on four elements: Health, Safety and Environment Improvement Plan (HSE-IP), Critical Risk Elimination (CRE), Lost-Time Injury Frequency Rate (LTIFR) and management evaluation criteria'. The targets for 2022 is: '85 points on the HSE scorecard. This is unchanged compared to the HSE targets applicable in 2021 and is in line with our ambition to improve health, safety and environment globally. [...] The achievement of the HSE objective is measured as a scorecard including both leading and lagging performance objectives and based on four elements. HSE Improvement Plan (HSE-IP): the HSE-IP is determined at country level and includes strategic objectives such as key risk control and process safety management, health & wellbeing, industrial hygiene, road safety and incident elimination control. For the regions and the Group, an average of the HSE-IP scores of the countries, respectively the regions, is used to determine the achievement level. Critical Risk Elimination (CRE): CRE objectives include action closure based on the findings of HSE audit and of the safety management process for each country. For the regions and the Group, an average of the CRE scores of the countries, respectively the regions, is used to determine the achievement level. Lost-Time Injury Frequency Rate (LTIFR): LTIFR score reflecting improvements in the Lost-Time Injury Frequency Rate at country, regional and Group level. Management evaluation criteria: evaluation of the overall outcome during the year with regards to workplace safety'. Finally, the weighting is 15%. The CEO is a Board member. [2022 Integrated annual report, 2023: annual-report.holcim.com] • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S: Although the CEO has an incentive for health and safety performance, it is not clear whether it includes health and safety of local communities and workers of extractives business partners. <p>Score 2</p> <ul style="list-style-type: none"> • Met: Performance criteria linked to HRs made public: See above. [2022 Integrated annual report, 2023: annual-report.holcim.com] • Not Met: Review of other board incentives for coherence with HRs policies: The Company has provided comments to CHRB regarding this indicator, however, no evidence found.
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: The Company has provided comments to CHRB regarding this indicator, including information on: is materiality assessment; its materiality matrix and its salient human rights risks. 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. [2022 Integrated annual report, 2023: annual-report.holcim.com] • Not Met: Describes frequency and triggers for reviewing business model: The Company has provided comments to CHRB regarding this indicator, including information on: is materiality assessment; its materiality matrix and its salient human rights risks. However, this subindicator looks for a description of the

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			<p>frequency of and triggers for reviewing its business model or strategy and potential impacts on human rights. No further evidence found. [2022 Integrated annual report, 2023: annual-report.holcim.com]</p> <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: The 2022 Integrated Annual Report indicates its sustainability risks and its response [part of its key operational risks]. It notes that its sustainability-related risks include human rights. As for their response, it indicates: 'Responsibility for managing these risks is vested with site and country management, regional management, the Executive Committee and the Board of Directors. Country CEOs are ultimately responsible and accountable for implementation and compliance with Group policies and directives. Adherence to those policies and directives are monitored and reported regularly'. It then discloses robust framework for mitigating those risks is in place. However, no example found of an action taken as a result of a discussion and review of its business model and strategy for inherent risks to human rights at Board level or a Board committee. The Company is expected to provide an example that reflects a change in business model or strategy due to specific human rights inherent risks. [2022 Integrated annual report, 2023: annual-report.holcim.com]

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)

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B.1.1	Responsibility and resources for day-to-day human rights functions	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: Score of 1 on A.1.2.a • Met: Senior responsibility for HRs implementation and decision making: The Human Rights at Holcim - Governance & Case Studies indicates: 'the CEO and the Chief Sustainability and Innovation Officer (a member of the Executive Committee) have overall responsibility for the Human Rights and Social Policy'. [Human Rights - Governance&Case Studies, 07/2023: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes day-to-day responsibility for implementing HRs commitments: The Human Rights at Holcim - Governance & Case Studies indicates: 'Our global Human Rights and Social Network are specialists designated by country CEOs. They are tasked with ensuring the cross-functional implementation of the Human Rights Approach at country and site levels'. [Human Rights -Governance&Case Studies, 07/2023: holcim.com] & [Human Rights -Governance&Case Studies, 07/2023: holcim.com] • Met: Day-to-day resources and expertise allocation in own operations: It indicates: 'Execution rests with the function designated by the Country CEO, supported by the Country Executive Committee and representatives from other functions (in addition to the designated leaders) such as Sustainability, Stakeholder Engagement, Legal and Compliance, Procurement, Logistics, Human Resources, HSE, Geocycle, Security and Resilience, Operations and Communications. The Plant Manager is responsible for the implementation of the Action Plan (Stakeholder Engagement Plan and Human Rights Action Plan). The local teams are supported by global networks such as the Global Sustainability Network, the Human Rights Working Group and relevant Group functions'. [Human Rights Directive, 31/07/23: holcim.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Resources and expertise allocation with EX BPs: The Human Rights at Holcim - Governance & Case Studies indicates: 'Our global Human Rights and Social Network are specialists designated by country CEOs. They are tasked with ensuring the cross-functional implementation of the Human Rights Approach at country and site levels. They are trained regularly by the Group's specialized team and participate in virtual meetings and in-person training. Peer learning and exchange across countries is a key success factor in our global network. [...] At a global level, we also bring in external specialists to carry out in-person or online training sessions on supply chain issues, and on how to carry out effective due diligence, human rights assessments and stakeholder consultations. Human rights is also integrated into different risk management processes. It is included, for example, in the Minimum Control Standards, which is a key internal risk instrument, as well as the Code of Business Conduct training for all employees, which is carried out globally in several languages'. It contains further description of training. However, although the Company points out at external specialists carrying out supply chain related training, no further description found of how it allocates resources and expertise for the day-to-day management of relevant human rights issues within its business partners. [Human Rights -Governance&Case Studies, 07/2023: holcim.com]
B.1.2	Incentives and performance 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: Senior manager incentives linked to HRs commitments: The 2022 Integrated Annual Report discloses annual incentive for 2022 [for CEO and Other Executive Committee members]. It includes Health, Safety and Environment (HSE). It further explains: 'Scorecard over 100 points based on four elements: Health, Safety and Environment Improvement Plan (HSE-IP), Critical Risk Elimination (CRE), Lost-Time Injury Frequency Rate (LTIFR) and management evaluation criteria'. The targets for 2022 is: '85 points on the HSE scorecard. This is unchanged compared to the HSE targets applicable in 2021 and is in line with our ambition to improve health, safety and environment globally. [...] The achievement of the HSE objective is measured as a scorecard including both leading and lagging performance objectives and based on four elements. HSE Improvement Plan (HSE-IP): the HSE-IP is determined at country level and includes strategic objectives such as key risk control and process safety management, health & wellbeing, industrial hygiene, road safety and incident elimination control. For the regions and the Group, an average of the HSE-IP scores of the countries, respectively the regions, is used to determine the achievement level. Critical Risk Elimination (CRE): CRE objectives include action closure based on the findings of HSE audit and of the safety management process for each country. For the regions and the Group, an average of the CRE scores of the countries, respectively the regions, is used to determine the achievement level. Lost-Time Injury Frequency Rate (LTIFR): LTIFR score reflecting improvements in the Lost-Time Injury Frequency Rate at country, regional and Group level. Management evaluation criteria: evaluation of the overall outcome during the year with regards to workplace safety'. Finally, the weighting is 15%. [2022 Integrated annual report, 2023: annual-report.holcim.com] • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S: Although the some Executive Committee members have an incentive for health and safety performance, it is not clear whether it includes health and safety of local communities and workers of extractives business partners. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria linked to HRs made public: See above. • Not Met: Review of other senior management incentives for coherence with HRs policies: The Company has provided comments to CHRB regarding this indicator, however, no evidence found.
B.1.3	Integration with enterprise risk management	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: HRs risks integrated as part of enterprise risk system: The Company states that a comprehensive Enterprise Risk Management (ERM) and Internal Control framework is in place, supported by appropriate governance and tools. Its risk management process includes several stages such as risk identification & assessment, risk mitigation, verification & remediation, and monitoring & reporting. The Company also outlines organizational structure to implement the Risk Management and Internal Control system. The Health, Safety and Sustainability Committee approves the Company sustainability strategy including approach to Human Rights. The Company also states that Human Rights risk is one of its sustainability related risks. [2022 Integrated annual report, 2023: annual-report.holcim.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Provides an example: The 2022 Report discloses the Company’s response to sustainability related risks, including: ‘A robust framework for mitigating those risks is in place as follows: Comprehensive set of mandatory policies and directives which clearly lay down expected practices, standards and responsibilities. They are additionally supported by the Code of Business Conduct and Supplier Code Of Conduct, which both contain ESG provisions. Ongoing human rights due diligence, human rights impact assessments and stakeholder engagement are core elements of our human rights approach. 100 % of our countries have a human rights assessment process in place, aiming to ensure systematic identification, prevention, mitigation, monitoring and remediation of potential risks and impact to people across our sites, the value chain and in communities where we operate. We address complaints and grievances received through our global Integrity Line, as well as a number of site- and community-level grievance mechanisms (for more details, refer to the Human Rights and Social Policy as well as the Human Rights Directive, available on our website)’. It also discloses the potential impacts of these risks: ‘Failure to meet societal and regulatory expectations of environmental, social and governance (ESG) performance may expose us to fines, conflicts in the communities where we operate, potential business disruptions and even plant shutdown. It could also reduce our ability to access new resources and impact our social licence to operate. In addition, repetitive controversies can be escalated at a global level, damaging reputation and external assessments of our ESG performance, such as ratings agencies or NGOs. Our ESG performance is scrutinized by a large spectrum of stakeholders including investors and can influence investment decisions’. [2022 Integrated annual report, 2023: annual-report.holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Risk assesment by Audit Committee or independent third party: The 2022 Integrated Annual Report notes: ‘Controls are designed, built and implemented to mitigate specific risks. The Controls are embedded in Holcim’s policies and procedures, including in particular the Holcim Group Minimum Control Standards, which comprise among others the topics of anti-corruption, fair competition, sanctions and data privacy, and are updated at least annually. Effective implementation is closely monitored as part of the Internal Control framework’. The Company has provided comments to CHRB regarding this indicator, explaining how its materiality assessment is related to its enterprise risk management and how its sustainability risks are addressed [see above]. However, this subindicator looks for a description of how it assesses the adequacy of the enterprise risk management system specifically in managing human rights during the Company’s last reporting year. The assessment is expected to either be overseen by the Board Audit Committee or conducted by an independent third party. [2022 Integrated annual report, 2023: annual-report.holcim.com]
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a • Not Met: Communicates HRs policies to all workers in own operations: The Company has provided comments to CHRB regarding this indicator, where it discloses information on human rights courses advertised through LinkedIn: ‘Designing and delivering customized human rights training to security and human rights functions. The students co-facilitated an online training for 100+ participants of Holcim’s global staff and produced an executive summary for the ExCo team’ and another on prevention of sexual harassment webinar for Bamburi Cement [a joint venture]. However, although it indicates it has specific human rights related training courses, no description found on how it proactively communicates its policy commitment to all its workers, including in local languages where necessary. [Bamburi Cement PLC (LinkedIn)_web, 2023: linkedin.com] & [Human rights training holcim, 2023: linkedin.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communicates HRs policies to stakeholders: The Company has provided comments to CHRB regarding this indicator, including information a training for journalists in Egypt and the participation of an event of ICoCA in Baghdad. However, no description found of how it communicates its policy commitments to affected stakeholders, including local communities and other groups. The subindicator focuses on the process, rather than on examples. [Human Rights in the Work Environment Workshop_web, 2022: lafarge.com.eg] & [ICOCA Event (LinkedIn)_web, 2023: linkedin.com] • Not Met: Example of how HRs policies are accessible for intended audience: The Human Rights Directive notes: ‘Every site must have a Stakeholder Map and Engagement Plan in place, which is managed at local level. The Community

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Advisory Panel (CAP), a specific form of Stakeholder Engagement, is mandatory for cement plants and grinding units and can be recommended on a case by case basis for other sites'. The 2022 Sustainability Performance Report indicates that in 2022, 12,566 people received training on human rights topics. In its 2022 Integrated Annual Report for the Philippines, the Company also discloses figures on its 'Training of Security Personnel on Human Rights Policies or Procedures' by location, number of security personal trained and the percentage it represents. It adds: 'Corporate Social Responsibility (CSR) personnel of Holcim Philippines regularly engage with communities, local government units, government agencies, and other identified stakeholders around the plant and terminal sites. These activities gather feedback on operations, and concerns requiring immediate action are reported to the Plant Management Team. Reports to the Board are done during the regular quarterly meetings. Information campaigns and consultation meetings are held with key stakeholders to cascade continuous technical improvements to the plants to mitigate environmental concerns. Open communication is promoted to immediately address issues and prevent any misunderstanding'. However, the subindicator looks for an example how the Company ensures the form and frequency of the information communicated [its policy commitments] is accessible to its intended audience, including local communities. No further evidence found. [Human Rights Directive, 31/07/23: holcim.com] & [2022 Sustainability Performance Report, 2023: holcim.com]</p>
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	1.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Meets ILO requirement for suppliers on A.1.2.a • Met: Describes steps to communicate HRs policies to EX BPs: As indicated in the supplier code: : 'We integrate sustainable development into our procurement strategy, our day-to-day operations and relationships with Suppliers. [...] All Holcim Suppliers are required to adhere to the standards described in this document and to apply the same principles in their supply chain'. See below further details [Supplier Code of Business Conduct 2021, 2021: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes how HRs policies are contractual/binding for suppliers: The Supplier Code of Business Conduct states: 'We integrate sustainable development into our procurement strategy, our day-to-day operations and relationships with Suppliers. [...] All Holcim Suppliers are required to adhere to the standards described in this document and to apply the same principles in their supply chain'. Regarding its Contractual Terms & Conditions included in Contracts and Purchase Orders, it adds: 'Compliance to the requirements listed in this document is bonded through the implementation of contractual terms & conditions aligned to SA8000 (Standard of Social Accountability)'. The Code contains the Company's human rights provisions. [Supplier Code of Business Conduct 2021, 2021: holcim.com] • Not Met: Requires EX BPs to cascade contractual/binding HRs policies to their BPs: The Supplier Code of Business Conduct states: 'We integrate sustainable development into our procurement strategy, our day-to-day operations and relationships with Suppliers.[...] All Holcim Suppliers are required to adhere to the standards described in this document and to apply the same principles in their supply chain. [...] All Holcim Suppliers, prioritized based on the potential ESG/H & S impact related to the goods and services provided, are required to demonstrate compliance to the standards described in this document (in their operation and their supply chain) by taking part in the supplier qualification process'. However, in order to meet the requirement of this indicator, the Company is expected to demonstrate it requires business partners to cascade the contractual or other binding requirements down their supply chain. Alternatively, the Company could disclose specific requirements ensuring that they will be held accountable of their own business partners performance. [Supplier Code of Business Conduct 2021, 2021: holcim.com]
B.1.5	Training on Human Rights	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Score of at least 1 on A.1.2.a • Met: Describes how workers are trained on HRs policy commitments: The 2021 Integrated annual report states that online human rights training videos are available and accessible to employees. The Company reports that it trained more than 16,000 employees, contractors, community members and other stakeholders on human rights topics in 2021. The Human Rights Directive discloses the different training programmes it holds: 'Human rights are integrated in the Minimum Control Standard (MCS) and Code of Business Conduct (CoBC) training, which is available and used globally in several languages. Group Sustainability conducts training and Assessment kick-off sessions with Country CEOs and their teams in

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>small groups (at least every 3 years per Country). Group Sustainability runs at least one human rights training session annually for the Holcim Global Sustainability Network (who are representatives of Country Executive Committees). Group Sustainability also runs at least four training sessions annually with a global human rights working group, made up of Country representatives leading on the topic. The training covers the implementation of the Human Rights Approach as well as dilemma sessions, which focus on a real-life risk or an issue provided by a working group member. Corporate or regional experts regularly conduct “train the trainer” sessions to ensure local teams have a thorough understanding of our Approach and can implement it well in their local context. Online human rights training videos are available and accessible to employees. The Country teams are responsible for training site-level teams and raising awareness amongst internal and external Stakeholders at a local level’. [Human Rights Directive, 31/07/23: holcim.com] & [Integrated annual report 2021, 2022: holcim.com]</p> <ul style="list-style-type: none"> • Not Met: Trains relevant managers including security on HRs: The Company indicates that ‘Our global Human Rights and Social Network [...] are tasked with ensuring the cross-functional implementation of the Human Rights Approach at country and site levels. They are trained regularly by the Group’s specialized team and participate in virtual meetings and in-person training. [...] individual training is given to all country CEOs and their management teams around the world at least every three years; country management teams, including sustainability specialists, are responsible for training site-level teams and raising awareness among internal and external stakeholders at a local level. HRIAs are in themselves useful vehicles for awareness raising and training. An assessment begins and ends with a full workshop for the entire country management team, leading to further sensitization on different issues. At a global level, we also bring in external specialists to carry out in-person or online training sessions on supply chain issues, and on how to carry out effective due diligence, human rights assessments and stakeholder consultations. Human rights is also integrated into different risk management processes. It is included, for example, in the Minimum Control Standards, which is a key internal risk instrument, as well as the Code of Business Conduct training for all employees, which is carried out globally in several languages’. However, although the Company discloses different examples of training programmes that it carries out, it is not clear it includes security personnel. [Human Rights -Governance&Case Studies, 07/2023: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • 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: The Company has provided comments to CHRB regarding this indicator, however, no evidence found. • Not Met: Discloses % suppliers trained
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"> • 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 Human Rights at Holcim - Governance & Case Studies indicates: ‘Holcim’s country operations regularly monitor, assess and report relevant human rights risks findings and corresponding actions. The live progress of actions taken to mitigate identified risks is reported in iCare 2.0 Holcim’s Global Environment, Health and Safety platform. Each action is assigned to an action owner, who is the only person authorized to close an action after completion. On a Group level, the data is consolidated quarterly and the reported progress is analyzed in an overview, country breakdown and closure achievements. Actions which are overdue by the end of the quarter are pro-actively followed up by the Holcim Group Human Rights & Social Impact Department to support the global Human Rights and Social Network, specialists designated by country CEOs in the duly implementation of corrective actions’. However, this subindicator looks for evidence of monitoring compliance with policies in both of its operations and extractive business partners. [Human Rights -Governance&Case Studies, 07/2023: holcim.com] • Not Met: Discloses % of EX BP’s monitored: The Company has provided comments to CHRB regarding this indicator, however, no evidence found. • Not Met: Describes how workers are involved in monitoring: The Human Rights at Holcim - Governance & Case Studies indicates: ‘Holcim’s country operations regularly monitor, assess and report relevant human rights risks findings and corresponding actions’. It further explains how it manages its mitigation plans. However, this subindicator looks for a description of how the Company’s workers are involved in the monitoring process. No further evidence found. [Human Rights - Governance&Case Studies, 07/2023: holcim.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a • Not Met: Describes corrective actions process: The Company has provided comments to CHRB regarding this indicator explaining actions taken to address a dust problem in Nigeria. However, the subindicator looks for the description of its corrective action process, which is followed by non-compliances found during the monitoring process rather than an example. [Human Rights -Governance&Case Studies, 07/2023: holcim.com] • Not Met: Discloses findings and number of correction action processes: The 2022 Sustainability Performance Report discloses figures [for 2022] on Human rights assessments conducted in the last three years – Group Reporting Units (GRUs) – cumulative [100%]; Human rights assessments conducted in the last three years – sites [98%]. It also indicates: ‘Monitored through human rights assessments and action plans. In 2022, four Group countries reported six findings (high, medium or low risk) and related actions in operations related to the rights of indigenous peoples’. 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 Sustainability Performance Report, 2023: holcim.com]
B.1.7	Engaging and terminating business relationships	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: HRs performance affects selection EX BPs: The Human Rights at Holcim - Governance & Case Studies indicates: ‘We require our business partners to respect human rights. Through our Sustainable Procurement program, we verify compliance with our Code of Business Conduct for Suppliers, identifying environmental, social and governance issues in our supply chain and measures to prevent risks or address identified breaches’. It adds: ‘We integrate sustainability compliance and performance into sourcing decisions, our suppliers selections and the “purchase-to-pay” process’. The Code of Business Conduct for Suppliers contains the Company’s human rights provisions. As indicated below, there is a supplier qualification process that consists of regular risk and performance evaluation in the form of third party due diligence, self-assessments, fact finding or audits, according to Group standards and as determined by local procurement function. [Human Rights -Governance&Case Studies, 07/2023: holcim.com] • Met: HRs performance affects ongoing BPs relationships: The Company states that the supplier qualification process consists of regular risk and performance evaluation in the form of third party due diligence, self-assessments, fact finding or audits, according to Group standards and as determined by local procurement function. The Company may immediately terminate the relationship with Suppliers that breach “zero tolerance” requirements and/or suppliers that repeatedly and knowingly violate the present Code of Conduct and refuse to implement improvement plans. [Code of Business Conduct for Suppliers, 2021: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes positive HRs incentives for business relationships: The Supplier Code of Business Conduct states: ‘This Code of Conduct applies to all Holcim Suppliers and it is communicated to potential and existing Suppliers. All Holcim Suppliers, prioritized based on the potential ESG/H & S impact related to the goods and services provided, are required to demonstrate compliance to the standards described in this document (in their operation and their supply chain) by taking part in the supplier qualification process’. The Company has provided comments to CHRB regarding this indicator, further explaining its expectations. However, this subindicator looks for a description of the specific incentives (e.g. price premiums, increased orders or longer contracts) offered to business relationships, including suppliers. No further evidence found. [Code of Business Conduct for Suppliers, 2021: holcim.com] • Not Met: Works with EX BPs to meet HRs requirements: The Company has provided comments to CHRB regarding this indicator disclosing information on its sustainable procurement system, which include: governance and sourcing decisions; identify impact; verify compliance; prevent, mitigate, cease; monitor performance; communicate. However, no further details found on how it supports business partners in meeting the Company’s requirements. Support could come in the form of training, sharing expertise, collaborative working. [Human Rights - Governance&Case Studies, 07/2023: holcim.com]
B.1.8	Approach to engagement with affected stakeholders	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes how workers and communities identified and engaged in the last two years: The Human Rights Directive describes stakeholder mapping and engagement: ‘The mapping exercise identifies all local, national and international stakeholders with updated contact details. Stakeholders are classified into different

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>groups (such as employees, subcontractors, employee representatives, trade unions, schools, neighbours, media, NGOs, opinion formers, etc.). For each group, the level of influence as well as the type of relationship is defined (for example cooperative, neutral, opponent). External data (publications, media articles, issues) should be taken into account to define the groups and relationships. The map also defines with whom, when, how and for what purpose we engage with selected Stakeholder groups. The plan should include how we intend to communicate with the different groups of Stakeholders, for example annual meetings with key Stakeholders or newsletters for general Stakeholders. Activities to engage with key Stakeholders and communities must be designed according to the local context. Events such as site visits or a site “Open Day” should be scheduled to strengthen Stakeholder relationships. Also internal events such as employee training sessions should be used to disseminate information, raise awareness about policies and processes, collect feedback and engage in constructive dialogue. It is essential for sites and countries to keep records of attendance lists, minutes and photos’. The document discloses a list of stakeholders who should be consulted during human rights impact assessments, namely ‘employees, contract workers, owners/or managers of contractor companies, truck drivers, employee representatives, trade unions, local authorities, civil society groups, human rights experts, opinion formers (doctors, teachers), religious organisations, universities, neighbours, local communities, and representatives of vulnerable groups such as women and young people, indigenous people and minorities. The Human Rights at Holcim - Governance & Case Studies indicates: ‘During one of Holcim’s assessments in 2021, we held a week of in-depth consultations with various stakeholders at several sites in a country [...]. we consulted about 100 internal and external stakeholders, including Holcim managers, employees and contract workers at offices, sites and worker camps. We also met suppliers and customers, diplomats and a national human rights organization, as well as labor and human rights specialists’. The Company has provided comments to CHRB regarding this indicator, including information on different training courses taking place in different parts of the world. It has also provided an additional source to CHRB regarding this indicator. [Human Rights Directive, 31/07/23: holcim.com] & [Human Rights - Governance&Case Studies, 07/2023: holcim.com]</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of engagement with stakeholders: The Human Rights Directive notes: ‘We regularly inform internal and external Stakeholders about progress and performance on human rights. In case of high-risk. Findings, relevant Stakeholders and governance bodies are informed immediately. [...] Regular updates about human rights issues and allegations are included in site-level communication with Stakeholders. Reporting on human rights risk management needs to be clear and easily accessible to local Stakeholders, ensuring anonymity as required. This is added to Stakeholder Engagement Plan and can be done through written updates in local languages, or using our local engagement channels such as oral presentations to CAPs to facilitate access to people with limited literacy’. The 2021 Sustainability Report for Lafarge Nigeria [a subsidiary] indicates that the engagement method of communities is monthly meetings, Ad hoc meetings, Courtesy meetings and Community days. It adds that it has a high level of influence. The webpage section Stakeholder Engagement for another subsidiary [Ambuja Cement] discloses different approaches to engagement, including the mode of engagement with communities: ‘Through the Ambuja Cement Foundation, the Community Advisory Panel continues the positive engagement with communities for sustainable mining, water conservation, land reclamation, and health and safety of stakeholders in operations and logistics’. However, although the Company provides information on community engagement, the Company is expected to provide at least two examples of actual engagement with stakeholders whose human rights have been or may be affected by its activities (or their legitimate representatives or multi-stakeholder initiatives) in the last two years. [Human Rights Directive, 31/07/23: holcim.com] & [Sustainability Report (Lafarge - Nigeria) 2021, 2022: lafarge.com.ng] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HRs issues: The Company has provided comments to CHRB regarding this indicator, however, no evidence found. • Not Met: Describes how stakeholders views influenced company's HRs approach: The Company has provided comments to CHRB regarding this indicator, however, no evidence found.

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 Human Rights Directive states: ‘at Holcim, human rights risks are identified through Human Rights Assessments and appropriate grievance mechanisms’. The Company lists the key elements of its approach to Human Rights Assessments. The first one is Mandatory Assessment, which means ‘all Countries must conduct a Human Rights Assessment (impact or Self-Assessment) based on their risk level pertaining to human rights’. Also, ‘it is required to have a workshop with participation of the Country CEO, Executive Committee and other relevant functions to discuss the local situation and identify the main risks from an initial perspective’. Then, ‘assessments must be repeated at least every 3 years. After 3 years, the Assessment must be updated, taking into account previous Assessments, progress on Actions undertaken, and learnings. If a new issue or risk emerges before the end of the 3 years, the Assessment and Action Plan must be updated to reflect this’. Besides, ‘all countries must have a valid Human Rights Assessment in place by the end of 2021; where applicable [...], cement plants and grinding units must have a valid Human Rights Assessment in place by the end of 2023. All Assessments or Action Plan previously conducted or developed remain valid’. Lastly, ‘the scope of the Assessments includes all operations and legal entities consolidated under the management of a Country, including Geocycle or local subsidiaries. Human rights issues within its supply chain must also be assessed, including contracted employees and suppliers prioritized’. [Human Rights Directive, 31/07/23: holcim.com] • Met: Describes process for identifying risks in EX BPs: The Company states that it identifies potential ESG/H&S impact in the supply chain, by applying a risk-based screening methodology on the supplier base. A 3-steps approach based on ESG/H&S risks related to the product/services provided; risks exposure related to business relationship (volumes and spend); and country risk level, according to the UN Human Development Index and the Freedom House Index. [Code of Business Conduct for Suppliers, 2021: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes global risk identification system incl. stakeholder consultation: As indicated above, all countries must have a valid Human Rights Assessment in place by the end of 2021 and after 3 years, the assessment must be updated. The assessment typically lasts at least four days and may include a wide range of stakeholders, both on-site and outside the company’. It adds: ‘Human Rights Impact Assessments require both careful preparation and detailed work on the ground with a range of stakeholders. Identifying stakeholders and their likely issues is a key part of preparation. During one of Holcim’s assessments in 2021, we held a week of in-depth consultations with various stakeholders at several sites in a country, after consulting with human rights experts in the area and conducting wide-ranging desktop research to identify relevant organizations, people and issues. During that assessment – the third in six years in this country – we consulted about 100 internal and external stakeholders, including Holcim managers, employees and contract workers at offices, sites and worker camps. We also met suppliers and customers, diplomats and a national human rights organization, as well as labor and human rights specialists’. ‘We work constructively with indigenous communities for better engagement, and strive to build effective, long-term and mutually beneficial relationships. [Human Rights Directive, 31/07/23: holcim.com] & [Human Rights -Governance&Case Studies, 07/2023: holcim.com] • Met: Describes how risk identification system is triggered by new circumstances: As indicated above, if a new issue or risk emerges before the end of the 3 years, the Assessment and Action Plan must be updated to reflect this. [Human Rights Directive, 31/07/23: holcim.com] • Not Met: Describes risks identified in relation to new circumstances: The Human Rights at Holcim - Governance & Case Studies discloses information on each of its salient human rights risk. However, this indicator looks for a description of the risks identified when its global system to identify human rights risks is triggered by new country operations, new business relationships, new human rights challenges or conflict affecting particular locations. [Human Rights -Governance&Case Studies, 07/2023: holcim.com]
B.2.2	Assessing human rights risks and impacts	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: Describes assessment process and discloses salient HRs risks: The Company states that key elements of its approach to Human Rights Assessments are listed as follows. The first one is Mandatory Assessment, which means all Countries must

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>conduct a Human Rights Assessment (impact or Self-Assessment) based on their risk level pertaining to human rights. It is required to have a workshop with participation of the Country CEO, Executive Committee and other relevant functions to discuss the local situation and identify the main risks from an initial perspective. Then, assessments must be repeated at least every 3 years [...], the scope of the Assessments includes all operations and legal entities consolidated under the management of a Country, including Geocycle or local subsidiaries. Human rights issues within its supply chain must also be assessed, including contracted employees and suppliers prioritized. [Integrated annual report 2021, 2022: holcim.com]</p> <ul style="list-style-type: none"> • Met: Describes how process applies to EX BPs: See above. 'The Company states that it identifies potential ESG/H&S impact in the supply chain, by applying a risk-based screening methodology on the supplier base. A 3-steps approach based on ESG/H&S risks related to the product/services provided; risks exposure related to business relationship (volumes and spend); and country risk level, according to the UN Human Development Index and the Freedom House Index. [Integrated annual report 2021, 2022: holcim.com] • Met: Public disclosure of results of HRs risk assessment: The Company lists its salient human rights risks and associated set of mitigating actions in 2021. For example, the Company identified risks of child labour in high risk supply chains. Following, in 2021, the Company started to respect and promote the rights of people and children in its operations and supply chain, by further integrating child rights into Holcim's human rights approach and sustainable procurement systems. [Integrated annual report 2021, 2022: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Met: Describes how assessment involved affected stakeholders: The Company indicates that 'we have carried out more than 100 in-depth HRIAs since 2011 at site level for cement plants and grinding units in high-risk countries. Trained Group-level specialists, sometimes supported by local experts, focus on more than 50 human and labor rights issues in detail during the HRIA. The assessment typically lasts at least four days and may include a wide range of stakeholders, both on-site and outside the company'. It adds: 'Human Rights Impact Assessments require both careful preparation and detailed work on the ground with a range of stakeholders. Identifying stakeholders and their likely issues is a key part of preparation. During one of Holcim's assessments in 2021, we held a week of in-depth consultations with various stakeholders at several sites in a country, after consulting with human rights experts in the area and conducting wide-ranging desktop research to identify relevant organizations, people and issues. During that assessment – the third in six years in this country – we consulted about 100 internal and external stakeholders, including Holcim managers, employees and contract workers at offices, sites and worker camps. We also met suppliers and customers, diplomats and a national human rights organization, as well as labor and human rights specialists'. 'We work constructively with indigenous communities for better engagement, and strive to build effective, long-term and mutually beneficial relationships. [...] at the beginning of a CAPEX project (e.g. a new plant or significant upgrade in a plant), a Human Rights Impact Assessment must be conducted, irrespective of whether the country is located in a high-, medium- or low-risk business environment. This is to proactively identify any potential risks to people linked to the project (e.g. free, prior and informed consent, FPIC)'. It provides examples of collaborations with Indigenous Peoples in Canada and Australia. It also describes how it addresses each of its salient risks, and provides information on Stakeholder Engagement. [Human Rights - Governance&Case Studies, 07/2023: holcim.com]
B.2.3	Integrating and acting on human rights risks and impact assessments	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes system to prevent, mitigate and remediate HRs issues: The Human Rights Directive describes Action Plan Components. The states that 'the Action Plan takes into account risks and impacts (Findings) identified through: the results of the Human Rights Assessments (Impact or Self Assessment), Stakeholder Engagement and Community Advisory Panels (CAP), grievance mechanisms (integrity line, local grievance mechanisms), directly or indirectly voiced concerns of Stakeholders, such as campaigns by civil society organisations, media reports). The Action Plan addresses priority areas (high, medium and potential Risks). When addressing these risks and impacts, leverage existing processes such as HSE, dialogue with employees and their representatives, collective bargaining processes, sustainable procurement, and climate change roadmaps. The aim is to develop constructive, cross-functional solutions to minimise risks to people. Define targets,

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>responsibilities and timelines for each Action'. [Human Rights Directive, 31/07/23: holcim.com]</p> <ul style="list-style-type: none"> • Met: Describes how global system applies to EX BPs: The Company explains that the above approach also applies to its business partners and suppliers. Specifically, it notes that 'The Group's Human Rights Approach outlines how we implement our commitment to human rights. The aim is to ensure the systematic identification, prevention, mitigation, monitoring and remediation of potential or actual risks and impacts to people, which may occur as a result of our business activities, operations or the activities of our business partners and suppliers. This methodology also helps countries to set priorities, and define and implement effective follow-up Action Plan.' It further states that 'A human rights and Stakeholder Engagement Action Plan (called "Action Plan") must be developed and implemented at site level. The aim is to systematically and immediately address risks and impacts (called "Findings") identified in our own operations, our supply chain and business partners through appropriate Actions (called "Actions").' [Human Rights Directive, 31/07/23: holcim.com] • Not Met: Example of actions decided on at least 1 salient HRs issue: The Human Rights at Holcim - Governance & Case Studies discloses a case study on dust issue in Nigeria and how it resolved it, through a large investment on dust-related equipment at the plant and an upgrading of the filtering system. One of the plants also stopped operating to allow for the filter upgrade. However, no example has been found of the specific proactive actions taken or to be taken on at least one of its salient human rights issues as a result of the assessment processes. [Human Rights -Governance&Case Studies, 07/2023: holcim.com] <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 Human Rights at Holcim - Governance & Case Studies indicates: 'We work constructively with indigenous communities for better engagement, and strive to build effective, long-term and mutually beneficial relationships. [...] at the beginning of a CAPEX project (e.g. a new plant or significant upgrade in a plant), a Human Rights Impact Assessment must be conducted, irrespective of whether the country is located in a high-, medium- or low-risk business environment. This is to proactively identify any potential risks to people linked to the project (e.g. free, prior and informed consent, FPIC)'. It provides examples of collaborations with Indigenous Peoples in Canada and Australia. It also describes how it addresses each of its salient risks, and provides information on Stakeholder Engagement. However, the Company is expected to describe how it involves affected stakeholders in the decisions about the actions to take in response to its salient human rights issues. [Human Rights -Governance&Case Studies, 07/2023: holcim.com]
B.2.4	Tracking the effectiveness of actions to respond to 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 system for evaluation effectiveness of actions: The Company states that regarding the Action Plan, 'quantitative and qualitative performance indicators must be defined to measure and report the success of the Actions that have been taken. Progress must be tracked with evidence (photos, invoices etc.) to demonstrate progress against agreed Action Plan. When Actions are closed, the risk or impact has been addressed to the full extent, and the Action will also prevent recurrence. Group Sustainability will track closure of Action, as well as overdue Action on a quarterly basis (more information on the Group Sustainability Intranet). Action closure of High-Risk Findings must be validated by Group Sustainability. When new projects are planned, additional Actions should be identified. Carefully consider identified risk areas when screening investments, as well as in commissioning processes and feasibility studies for Capital Expenditure (CAPEX) projects'. [Human Rights Directive, 31/07/23: holcim.com] • Not Met: Example of lessons learned from evaluation effectiveness of actions: The Company has provided comments to CHRB regarding this indicator, however, no evidence found. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involves stakeholders in evaluation effectiveness of actions: The Company has provided comments to CHRB regarding this indicator, however, no evidence found.
B.2.5	Communicating on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders: The Human Rights at Holcim - Governance & Case Studies indicates: 'We work constructively with indigenous communities for better engagement, and strive to build effective, long-

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>term and mutually beneficial relationships. [...] at the beginning of a CAPEX project (e.g. a new plant or significant upgrade in a plant), a Human Rights Impact Assessment must be conducted, irrespective of whether the country is located in a high-, medium- or low-risk business environment. This is to proactively identify any potential risks to people linked to the project (e.g. free, prior and informed consent, FPIC)'. It provides examples of collaborations with Indigenous Peoples in Canada and Australia. It also provides information on Stakeholder Engagement. However, this indicator looks for evidence of how Companies ensure meaningful information reaches affected stakeholders, how it responds, in communication terms, to Human Rights issues raised by stakeholders and about their access to those communications. The Company is expected to provide two of such examples. [Human Rights -Governance&Case Studies, 07/2023: holcim.com]</p> <p>Score 2</p> <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	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: Grievance mechanism accessible to all workers: The Company states that a reporting mechanism called the Integrity Line which 'is open and available in multiple languages for employees and their families, contractors, suppliers, business partners, customers, community members and other Stakeholders. The hotline service is operated by an external third party and provides a safe, anonymous and confidential way to raise concerns. In addition to reporting by phone or through the web portal, all issues raised by other internal and external sources are entered into the same process'. [Human Rights Directive, 31/07/23: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Grievance mechanism available in appropriate languages and workers made aware: The Company states that its Integrity Line is available in multiple languages. The Business Integrity and Speaking up Directive discloses the [Country] CEO checklist: 'The Country CEO needs to: Periodically (and not less than annually), in communications to all employees promote a speak up culture by: Pointing employees to the Code [...]. Promoting the IntegrityLine website and hotline as one of the channels employees can use to report concerns they have concerning possible breaches of the Code. Also reminding employees that they can report to their managers or to legal and compliance. Sounding a clear message that whilst we do not tolerate misconduct, and welcome employee reports of their concerns, if they have matters concerning general employee grievances or other complaints not related to violations of the Code, these should be directed through other channels of redress, not through the IntegrityLine. Direct the country legal and compliance function, and /or other assurance functions (internal audit/controls) to supplement the CEO's communications through the year'. [Directive on Business Integrity and Speaking Up, 04/2021: holcim.com] • Met: Describes how workers in EX BPs access grievance mechanism: The Company states that the Integrity Line is also available for its suppliers, contractors, and business partners. [Human Rights Directive, 31/07/23: holcim.com] • Met: Expects EX BPs to convey expectation to their BPs: The Supplier Code of Business Conduct states: 'Our site-level grievance mechanisms, human rights assessments and local stakeholder engagement also cover suppliers at a local level. We respect the right of all workers to speak up and raise grievances without fear of retaliation. [...] All Holcim Suppliers are required to adhere to the standards described in this document and to apply the same principles in their supply chain'. [Supplier Code of Business Conduct 2021, 2021: holcim.com]
C.2	Grievance mechanism(s) for external individuals and communities	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all external individuals and communities: The Company states that the Integrity Line is also available for community members and other Stakeholders. [Human Rights Directive, 31/07/23: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: The Company states that its Integrity Line is available in multiple languages. The Company has provided comments to CHRB regarding this indicator, including additional information on its Code of Business Conduct and on the availability of the mechanism. However, no evidence found of how community

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>members and other Stakeholders are communicated or trained on the report line. [Human Rights Directive, 31/07/23: holcim.com] & [Code of Business Conduct, 2021: holcim.com]</p> <ul style="list-style-type: none"> • Not Met: Describes how external individuals/communities access grievance mechanism: The Business Integrity and Speaking up Directive notes: 'To support transparency over our conduct and business integrity, we encourage a culture of speaking up, in which employees and others can report their concerns regarding business conduct. Concerns can be raised through the IntegrityLine website or hotline or directly to managers. Reported concerns are assessed and investigated so as to ensure that corrective action can be taken as applicable'. The Company has provided comments to CHRB regarding this indicator, on the Country CEO's duties [in relation to the grievance channel]. However, it is not clear that external individuals and communities 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). [Directive on Business Integrity and Speaking Up, 04/2021: holcim.com] • Not Met: Expects EX BPs to convey expectation to their BPs: The Company has provided comments to CHRB regarding this indicator, however, no evidence found.
C.3	Users are involved in the design and performance of the mechanism(s)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how users engaged on design and performance: The Company has provided comments to CHRB regarding this indicator, however, no evidence found. • Not Met: Provides user engagement examples (at least two) on design and performance: The Company has provided comments to CHRB regarding this indicator, however, no evidence found. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes how users engaged on improvement of mechanism: The Company has provided comments to CHRB regarding this indicator, however, no evidence found. • Not Met: Provides user engagement examples (at least two) on improvement: The Company has provided comments to CHRB regarding this indicator, however, no evidence found.
C.4	Procedures related to the mechanism(s) are equitable, publicly available and explained	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes procedure and timescales for managing complaints or concerns: The Human Rights Directive states that 'every report is reviewed by members of the Ethics, Integrity & Risk Committee, and is followed up with an investigation if appropriate and remedy if the report is substantiated'. The Business Integrity and Speaking up Directive further notes: 'All investigations are conducted on the basis of confidentiality, objectivity, independence, and the fair treatment of all the persons involved. They are in all cases carried out in compliance with applicable laws including those relating to data protection'. The Company has provided comments to CHRB regarding this indicator, on the Country CEO's duties [in relation to the grievance channel]. However, no details found in relation to timescales for addressing complaints and process for informing complainant. [Human Rights Directive, 31/07/23: holcim.com] & [Directive on Business Integrity and Speaking Up, 04/2021: holcim.com] • Not Met: Describes technical, financial, advisory support to enable equal access: The Business Integrity and Speaking up Directive notes: 'All investigations are conducted on the basis of confidentiality, objectivity, independence, and the fair treatment of all the persons involved. They are in all cases carried out in compliance with applicable laws including those relating to data protection'. The Company has provided comments to CHRB regarding this indicator, on the Country CEO's duties [in relation to the grievance channel]. However, this subindicator looks for the technical, financial or advisory support available to complainants to enable equal access to and participation in the grievance process [it could be for instance, could be training, access to a fund, etc]. No further evidence found. [Directive on Business Integrity and Speaking Up, 04/2021: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism: The Business Integrity and Speaking up Directive notes: 'Retaliation against anyone reporting in good faith is a violation of the Code and is not tolerated. Confirmed reports of retaliation shall be subject to disciplinary sanction'. Also, 'Remediation may include improvements to internal controls (also in unsubstantiated cases), employee disciplinary actions, third party actions, recovery of assets or reporting to authorities'. The Company has provided comments to CHRB regarding this indicator where it further explains the grievance mechanism and how reports are handled, it

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>included figures for substantiated and for dismissals of the reports. It also has provided additional comments, however, its content has not been found in publicly available sources. Although the Company indicates that ‘recovery of assets’ may be one of the remediation actions, no further details of the type of outcome specifically to the complainant through use of the grievance mechanisms. No further evidence found. [Compliance Program FAQ 2022, 2022: holcim.com] & [Directive on Business Integrity and Speaking Up, 04/2021: holcim.com]</p> <ul style="list-style-type: none"> • Not Met: Describes escalation to senior levels / independent adjudicators: The Business Integrity and Speaking up Directive describes the process of investigating speak up reports and security incidents: ‘Reports concerning breaches of the Code are assessed and assigned for investigation under the oversight of the Group’s Ethics, Integrity and Risk Committee. [...] Any consequent security investigation requires the approval of the Country CEO and clearance of the Country General Counsel, who will also provide legal oversight of the investigation. If a security incident involves a suspected breach of the Code, the reporting procedure for a breach of the Code should be followed [...]. All investigations and findings shall be subject to legal review. Remediation of misconduct established through an investigation shall be managed by the applicable business unit, with legal and other functional advice. Group Investigations shall be involved in more serious cases. The investigation function shall provide periodic reporting to the applicable governance and management bodies of the group on Code investigation activities and outcomes. [...] The investigation process and system from intake to closure shall be subject to independent audit and review’. However, this subindicator looks for a description of how complaints or concerns for workers and all external individuals and communities may be escalated to more senior levels or independent third party adjudicators or mediators to challenge the process or outcome at the complainant’s discretion. The Company has provided an additional source to CHRB regarding this indicator, however, no further evidence found. [Directive on Business Integrity and Speaking Up, 04/2021: holcim.com]
C.5	Prohibition of retaliation for raising complaints or concerns	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Public statement prohibiting retaliation against workers/stakeholders: The Business Integrity and Speaking up Directive notes: ‘Retaliation against anyone reporting in good faith is a violation of the Code and is not tolerated. Confirmed reports of retaliation shall be subject to disciplinary sanction’. [Directive on Business Integrity and Speaking Up, 04/2021: holcim.com] • Met: Describes practical measures to prevent retaliation: The Human Rights Directive states: ‘The hotline service is operated by an external third party and provides a safe, anonymous and confidential way to raise concerns’. [Human Rights Directive, 31/07/23: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Specifies no legal action, firing or violence: As indicated above: ‘Retaliation against anyone reporting in good faith is a violation of the Code and is not tolerated. Confirmed reports of retaliation shall be subject to disciplinary sanction’. However, no further evidence found explicitly indicating that it will not retaliate against workers and stakeholders through the specific was required by this subindicator. [Directive on Business Integrity and Speaking Up, 04/2021: holcim.com] • Not Met: Expects EX BPs to prohibit retaliation against workers/stakeholders: The Supplier Code of Business Conduct states: ‘Our site-level grievance mechanisms, human rights assessments and local stakeholder engagement also cover suppliers at a local level. We respect the right of all workers to speak up and raise grievances without fear of retaliation. [...] All Holcim Suppliers are required to adhere to the standards described in this document and to apply the same principles in their supply chain’. The Company has provided comments to CHRB regarding this indicator where it further explains its expectations. However, it is not clear it has prohibition of retaliation which also covers individual stakeholders and communities at business partners’ level [as it is not clear the mechanism is open to them]. [Directive on Business Integrity and Speaking Up, 04/2021: holcim.com]
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	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: Complainants not asked to waive legal rights: The Company has provided an additional source to CHRB regarding this indicator, however, no further evidence found. • Not Met: Does not require confidentiality provisions: The Company has provided an additional source to CHRB regarding this indicator, however, no further evidence found.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Cooperates with state based non judicial mechanisms: The Human Rights Directive states: ‘On remediation, we recognise the need to engage actively and cooperate in addressing and, where appropriate, remediating adverse impacts which we may have caused or contributed to through our own activities. We take appropriate steps to prevent their recurrence, improve future practices and take account of other remediation measures as outlined in the UN Guiding Principles on Business and Human Rights. In addition, we are committed to collaborating actively in initiatives that provide access to remedy, such as OECD National Contact Points and similar mechanisms, and not obstructing access to other remedies or mechanisms. Where severe risks or impacts are raised related to our downstream value chain (e.g. customer site), we seek to use leverage and raise awareness of human rights’. [Human Rights Directive, 31/07/23: holcim.com] • Not Met: Example of issue resolved (if applicable)
C.7	Remedying adverse impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes approach taken to remedy adverse HRs impacts: The Company has provided an additional source to CHRB regarding this indicator, however, no further evidence found. • Not Met: Describes how remedy would be provided if no adverse impact identified: The Human Rights Directive states: ‘On remediation, we recognise the need to engage actively and cooperate in addressing and, where appropriate, remediating adverse impacts which we may have caused or contributed to through our own activities. We take appropriate steps to prevent their recurrence, improve future practices and take account of other remediation measures as outlined in the UN Guiding Principles on Business and Human Rights’. However, no further details found. The Company has provided comments to CHRB regarding this indicator, however, no further evidence found. [Human Rights Directive, 31/07/23: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes changes to systems, processes and practices to prevent future impacts: The Country CEO’s duties [in relation to the grievance channel] include: ‘Direct the remediation of substantiated misconduct in the business, with advice from legal and other specialist functions. Remediation may include improvements to internal controls (also in unsubstantiated cases), employee disciplinary actions, third party actions, recovery of assets or reporting to authorities’. However, the subindicator looks for a description of changes to systems, processes and practices to prevent similar adverse impacts [adverse human rights impacts which it has caused or to which it has contributed] in the future. [Directive on Business Integrity and Speaking Up, 04/2021: holcim.com] • Not Met: Describes approach to monitoring/implementing agreed remedy: The Company has provided an additional source to CHRB regarding this indicator, however, no further evidence found. • Not Met: Describes approach to learning from incidents if no adverse impacts identified: The Company has provided an additional source to CHRB regarding this indicator, however, no further evidence found.
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 Compliance Program FAQ indicates: ‘The Holcim IntegrityLine has external and internal web portal, telephone and backend intake methods and in 2021, 860 reports were made. [...] Of the reports in 2021, 138 were substantiated and 38 resulted in dismissals’. 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. [Compliance Program FAQ 2022, 2022: holcim.com] • Not Met: Example of how lessons from mechanism improved HRs management system: The Company has provided an additional source to CHRB regarding this indicator, however, no further evidence found. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes process to evaluate mechanism and changes made as a result: The Compliance Program FAQ [2022] indicates: ‘Holcim promotes continuous improvement to ensure that the Holcim Compliance Program remains fit-for-purpose and delivers a system of adequate procedures. Each of the elements of the Compliance Program – risk assessment, controls, training and communications, monitoring and follow-up, and organization and governance - is reviewed and assessed by the Compliance Functional Council, which meets

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>quarterly, and presents recommendations for program adjustments to the Ethics, Integrity and Risk Committee for decision'. The monitoring and follow-up element of the Holcim Compliance Program includes the IntegrityLine. However, no further details found, including changes made to improve it based on the review. [Compliance Program FAQ 2022, 2022: holcim.com]</p> <ul style="list-style-type: none"> • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders: The Company has provided an additional source to CHRB regarding this indicator, however, no further evidence found.

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: 'Lafarge Canada [a subsidiary] has committed to pay their 1,000 direct staff members and contracted service staff the Living Wage for their community in British Columbia'. However, it is not clear there is a company-wide time bound target for paying all workers a living wage or that it pays all workers a living wage [in the entire Company]. A living wage should include basic needs for employees and his/her family and/or depends plus some discretionary income. [Lafarge Canada - Living wage_web, N/A: livingwageforfamilies.ca] • Not Met: Describes how living wage determined <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Achieved paying living wage: The Company indicates: 'Lafarge Canada [a subsidiary] has committed to pay their 1,000 direct staff members and contracted service staff the Living Wage for their community in British Columbia'. However, it is not clear the entire Company pays all workers a living wage. [Lafarge Canada - Living wage_web, N/A: livingwageforfamilies.ca] • Not Met: Reviews definition living wage with unions
D.3.2	Transparency and accountability (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"> • Not Met: Member of EITI: The Company has provided comments to CHRB regarding this indicator, however, no evidence found. • Met: Reports of taxes and revenues beyond legal minimums: The Tax Transparency Report in 2022 discloses income taxes, property taxes, people taxes, product and other taxes and royalties, fees and other governmental payments by countries [16 countries]. [Tax Transparency Report 2021, 2022: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Reports taxes and revenue by country: The Tax Transparency Report in 2022 discloses income taxes, property taxes, people taxes, product and other taxes and royalties, fees and other governmental payments by countries [16 countries]. [Tax Transparency Report 2021, 2022: holcim.com] • Not Met: Steps taken to promote transparency in non EITI countries: The Company has provided comments to CHRB regarding this indicator, however, no evidence found. • Not Met: Provides example of contracts for terms of exploitation for countries without disclosure requirements: The Tax Transparency Report in 2022 discloses income taxes, property taxes, people taxes, product and other taxes and royalties, fees and other governmental payments by countries [16 countries]. However, no example of public disclosure of contracts/agreements/licenses that provide the terms attached to the exploitation of oil, gas or minerals, in countries for which there are no such disclosure requirements found. [Tax Transparency Report 2021, 2022: holcim.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
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 Code of Business Conduct states that it strives to create an environment in which personal dignity, privacy, freedom of association and collective bargaining, and the personal rights and safety of every individual are part of our everyday work experience. The Policy Group Human Resources indicates: 'Holcim is committed to promoting an active social dialogue with employee organizations, unions and other stakeholders at all levels. Holcim does not tolerate any form of intimidation, harassment, retaliation or violence against workers seeking to exercise the right to form and join a trade union of their choice. [...] The Group commits to respect the International Labour Organization (ILO) basic principles and rights at work: [...] Freedom of association and effective recognition of the right to collective bargaining. This includes the Group's commitment to conduct business with a goal of zero harm and in full compliance with our code of business conduct'. High union recognition [see below], in this case 88%, is taken as a proxy for not intimidating or retaliating. [Code of Business Conduct, 2021: holcim.com] & [Policy Group Human Resources, 12/06/2023: holcim.com] • Met: Discloses % of total direct operations covered by CB agreements: The 2022 Sustainability Performance Report discloses figures for 'Employees covered by collective agreements' in 2022: 88%. [2022 Sustainability Performance Report, 2023: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets both requirements under score 1
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 Human Rights at Holcim - Governance & Case Studies indicates: 'We hold regular audits to ensure a strong health and safety culture for our employees, contractors, communities and customers. We believe in visible leadership and personal accountability at all levels and throughout our organization'. However, although the Company indicates it holds audits, no description found of the process it has in place to identify its health and safety risks and impacts. [Human Rights -Governance&Case Studies, 07/2023: holcim.com] • Met: Discloses injury rate or lost days for last reporting period: The Company reports that Lost Time Injury Frequency Rate (LTIFR) (# of LTIs per million work hours) was 0.43 for employees, 0.36 for contractors, and 0.39 for employees and contractors on site in 2021. [Sustainability Performance Report 2019, 27/02/2020: lafargeholcim.com] • Met: Discloses fatalities for last reporting period: The Company reports that number of fatalities was 2 for employees and 2 for contractors in 2021. [Sustainability Performance Report 2019, 27/02/2020: lafargeholcim.com] • Met: Discloses occupational disease rate for last reporting period: The Company reports that occupational illnesses frequency rate (# of occupational illnesses per million work hours) was 0.19 for employees, 0.09 for contractors, and 0.14 for employees and contractors on site in 2021. [Sustainability performance report 2021, 2022: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Set targets for H&S performance: The webpage section Health, Safety and the Environment indicates: 'In 2017, we launched our Ambition "0" strategy, which focuses on seven areas: On-site safety, zero-harm culture, systems and processes, road safety, control of health risks, environmental excellence and contractor partnership'. To structure the HSE approach, Holcim developed an operating model based on three pillars: Critical risk management, Workforce engagement, Continuous improvement. The 2021 Integrated Annual Report notes: 'Although it will not be satisfied until it reaches zero harm, the Group is pleased to report that its Strategy Ambition "0" is working and producing the desired results'. [Health, safety and environment_web, N/A: holcim.com] & [Integrated annual report 2021, 2022: holcim.com]

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 webpage section Health, Safety and the Environment indicates: 'In 2017, we launched our Ambition "0" strategy, which focuses on seven areas: On-site safety, zero-harm culture, systems and processes, road safety, control of health risks, environmental excellence and contractor partnership'. To structure the HSE approach, Holcim developed an operating model based on three pillars. Critical risk management: 'To eliminate serious injuries and fatalities, Holcim launched the Critical Control Management program in 2021. Following a careful review and analysis of past serious incidents, we developed a digital application that verifies critical controls at all sites worldwide on a quarterly basis'. The second pillar is workforce engagement: 'Holcim is committed to engaging all employees and contractors on HSE matters daily. In 2021, we rolled out the Boots on the Ground program worldwide. The initiative includes a digital application that drives employee engagement and provides managers with tools to enhance the work environment and support the safe execution of the job'. The final one is 'Continuous improvement': 'Holcim is committed to regularly improving its HSE management systems. Our Group management system is compliant with ISO 14001 and 45001 and validated by Lloyd's Register. Examples include fugitive dust assessments, and reduction efforts are completed in every country where we operate. We offer health and safety modules within our digital reporting platform, iCare, as well as digital audit and process safety tools'. [Integrated annual report 2021, 2022: holcim.com]
D.3.5	Indigenous peoples' rights and free prior and informed consent (FPIC) (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: Process to identify/recognise indigenous rights holders: The Human Rights at Holcim - Governance & Case Studies indicates: 'As noted in our Human Rights Directive, we take into account many international human rights conventions and standards, including the ILO Indigenous and Tribal Peoples Convention. We acknowledge that indigenous peoples' rights could potentially be at risk as a result of our business activities. [...] as stated in our Human Rights Directive, at the beginning of a CAPEX project (e.g. a new plant or significant upgrade in a plant), a Human Rights Impact Assessment must be conducted, irrespective of whether the country is located in a high-, medium- or low-risk business environment. This is to proactively identify any potential risks to people linked to the project (e.g. free, prior and informed consent, FPIC). We also report publicly on our performance related to indigenous peoples under the terms of the Global Reporting Initiative (GRI)'. However, no description found of the steps it has in place to identify and recognise affected indigenous peoples. [Human Rights - Governance&Case Studies, 07/2023: holcim.com] • Not Met: Describes how indigenous communities are engage during assessment: The Human Rights at Holcim - Governance & Case Studies indicates: 'We work constructively with indigenous communities for better engagement, and strive to build effective, long-term and mutually beneficial relationships. [...] as stated in our Human Rights Directive, at the beginning of a CAPEX project (e.g. a new plant or significant upgrade in a plant), a Human Rights Impact Assessment must be conducted, irrespective of whether the country is located in a high-, medium- or low-risk business environment. This is to proactively identify any potential risks to people linked to the project (e.g. free, prior and informed consent, FPIC)'. However, it is not clear the HRIA include engagement with indigenous peoples. [Human Rights -Governance&Case Studies, 07/2023: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Commitment to FPIC: The Human Rights Directive states: 'We are also committed to respecting the rights and freedoms defined in the ILO Convention on Indigenous and Tribal People's rights, apply the principles of Free, Prior and Informed Consent (FPIC) [...]'. [Human Rights Directive, 31/07/23: holcim.com] • Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources: The Company has provided comments to CHRB regarding this indicator, however, no evidence found.
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 indentifying lang 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

Indicator Code	Indicator name	Score (out of 2)	Explanation
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: The Security and Resilience Policy indicates the Company's commitments, including: 'Holcim follows and promotes applicable human rights standards, regulations and legislation. [...] All security suppliers are managed in accordance with SRG, Compliance and Procurement governance'. The Company has provided comments to CHRB regarding this indicator, including information on the participation of a member of Lafarge Iraq [a subsidiary] in an event promoted in Baghdad by the ICoCA. The Company has provided comments regarding a training course for journalists in Egypt. It also discloses information on different training programmes, in its Human Rights at Holcim - Governance & Case Studies. However, no evidence found on whether the approach follows the Voluntary Principles (or ICoCA). It should also include an example of how it ensures respect for human rights in the course of maintaining security of Company managed operations. Regarding the example it is expected to provide, it could be training, however, no security related training programme found. [Security and Resilience Policy, 15/06/2023: holcim.com] & [ICoCA Event (Linkedin)_web, 2023: linkedin.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Ensures Business Partners/JVs follow security approach • 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)	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 preventative/corrective action plans for water and sanitation risks: The Company states in its Operating Principles that all sites will ensure access to safe Water, Sanitation and Hygiene at the workplace for employees as well as for contractors. The webpage section Memberships and Recognitions notes: 'Holcim is a signatory of the WASH Pledge, an initiative led by WBCSD and WASH4Work. The WASH Pledge ensures that we provide best practices on WASH (access to water, sanitation and hygiene) within our operations. We commit to taking action on WASH across our value chain, including among our suppliers, as well as in the communities that surround our workplaces and/or where our employees live'. The Company has provided further explanation of WASH. However, no evidence found on how the Company implements action plans for specific risks to the right of water and sanitation. [Operating principles, 05/2019: lafargeholcim.com] & [Memberships & Industry Recognitions_web, N/A: holcim.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Sets targets on water stewardship that consider water use by local communities: The Company has provided comments to CHRB regarding this indicator, however, no evidence found. • Not Met: Reports progress in meeting targets and trends demonstrating progress: The Company has provided comments to CHRB regarding this indicator, however, no evidence found.

Indicator Code	Indicator name	Score (out of 2)	Explanation
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 Company states that it prohibits violence towards employees, specifically when based on gender, origin, religion, or sexual orientation. In 2021, it signed the UN Women Empowerment Principles, elevating its efforts to promote gender equality and foster a fair workplace where all can be safe and thrive. However, no evidence found on the specific process to prohibit and address harassment or violence against women. The Code of Business Conduct states: 'We prohibit the following practices and will not knowingly do business with any individual or company that participates in the following: [...] Violence towards employees, specifically when based on gender'. The 2022 Integrated Annual Report notes: 'Holcim is a signatory of the UN Women Empowerment Principles [WEP]'. The Group Diversity and Inclusion Standard indicates: 'We rigorously develop systems and processes that are free from bias, enable flexibility and are designed to attract, retain and reward diverse talent and inclusive leaders. Wherever we operate, we are committed to developing and supporting productive, mutually beneficial and long-term relationships with local communities, suppliers and partners. Where the requirements of local legislation are more stringent than those specified in this Standard, then the local legislation takes priority'. The Policy Group Human Resources indicates: 'Holcim is an equal opportunity employer making no distinctions on the grounds of [...] gender [...]. Consistent with our respect for each other and with the employment laws of numerous countries in which we work, we do not tolerate discrimination against anyone on the basis of any of these characteristics or any other comparably offensive behavior. [...] All Holcim entities are required to develop plans as part of the ongoing activities to comply with any local regulations in the area of equal opportunities and non-discrimination, as well as to achieve an adequate level of gender balance. Countries are accountable to make Diversity & Inclusion an integral part in each one of their People related processes. All companies are obliged to perform these processes and trainings to avoid discrimination and harassment in the workplace in accordance with our CoBC and Group Diversity & Inclusion Standards. [Policy Group Human Resources, 12/06/2023: holcim.com] & [Code of Business Conduct, 2021: holcim.com] • Not Met: Working conditions take into account gender issues: The Policy Group Human Resources indicates: 'All Holcim entities are required to develop plans as part of the ongoing activities to comply with any local regulations in the area of equal opportunities and non-discrimination, as well as to achieve an adequate level of gender balance. Countries are accountable to make Diversity & Inclusion an integral part in each one of their People related processes. All companies are obliged to perform these processes and trainings to avoid discrimination and harassment in the workplace in accordance with our CoBC and Group Diversity & Inclusion Standards. [...] To support our employees, wherever possible Holcim offers different flexible working arrangements such as part - time, home office, job-sharing, flexible shifts or similar. All of this in compliance with local labor regulations and in alignment with business and employee needs. All companies in the Holcim Ltd. Group ("Holcim") will endeavor to provide their employees satisfying careers and a healthy balance between work and personal life'. However, no further description found of how it takes into account differential impacts on women and men of working conditions, including to reproductive health. The Company has provided an additional source to CHRB regarding this indicator, however, no further evidence found. [Policy Group Human Resources, 12/06/2023: holcim.com] & [Group Diversity and Inclusion Standard, 06/2023: holcim.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Measures and steps to address gender pay gap at all levels of employment: The 2022 Diversity Indicators notes: 'We gather information on gender pay in our annual Human Resources questionnaire. For 2022 the gender pay review was based on the average aggregated salaries of groups of job levels in the different countries, using the weighted averages of those countries with both men and women in the job levels. We saw that the grouping of different levels of jobs created a distortion in the average salary level, making comparisons not representative, hence we did not provide broad publication of outcomes in our formal annual reporting. The approach provides a high-level comparison of salary only and the indicators do not take into account explainable factors for the salary gap [...]. In 2022 we started our first global assessment using a recognized methodology including a regression analysis. We monitor progress on a yearly basis with the aim to ensure equal pay for equal work and performance'. It discloses figures on its gender pay ratios by job levels. However, this subindicator looks for a description how it measures gender pay gap and the steps it takes to address it throughout all levels of employment. The Company has provided comments to CHRB regarding this indicator. However, its content has not been found in publicly available sources. [Diversity indicators 2022, 2022: holcim.com] <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: See above. It discloses figures on its gender pay ratios by job levels [as reported for the 2023 questionnaire]. However, no analysis of trends demonstrating progress on closing any gender pay gap found. [Diversity indicators 2022, 2022: holcim.com]

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		<ul style="list-style-type: none"> • Area: Security of persons; Forced Labour; Health & Safety • Headline: Lafarge is suspected of complicity in crimes against humanity in war torn Syria • Story: "In June 2018, Lafarge was charged in France for complicity in crimes against humanity and financing ISIS in Syria. Eight former executives, including the former chief executive Bruno Lafont, have already been charged with financing a terrorist group and/or endangering the lives of others over Lafarge's activities in Syria between 2011 and 2015. According to the organisation 'Sherpa', one of the plaintiffs in the case, Lafarge purchased via intermediaries ISIS-controlled raw materials such as oil. Other allegations relate to the safety of its local workforce: workers were made to continue working despite them having to cross dangerous checkpoints amidst intense fighting, or were required to stay in the factory overnight. There are accusations that workers were threatened by the management team with sanctions and suspension of salaries should they be absent, to force them to continue coming to work, at least one worker was fired. The Company is also accused of not taking adequate precautionary protection measures for its employees and had no functioning evacuation plan for the factory site in case of an emergency. In response, the Company said it would appeal against the charges. On November 7, 2019, press sources reported that the French appeals court has cleared Lafarge on charges of crimes against humanity connected with the Company's activities in Syria. <p>According to the press, Lafarge still faces an investigation into charges of ""financing terrorism"", endangerment of people's lives and violation of sanctions. The investigations concern allegations of payment made to the IS in 2013 and 2014 to keep Lafarge's factories running in areas controlled by the group.</p> <p>On 18 May 2022, the Investigative Chamber of the Paris Court of Appeals decided that French multinational Lafarge shall face the charge of complicity in crimes against humanity. Lafarge, via its subsidiary, has allegedly paid up to 13 million euro to several armed groups including the Islamic State in order to keep its Syrian cement factory running [The Guardian, 28/06/2018, "Lafarge charged with complicity in Syria crimes against humanity": theguardian.com] [European Centre for Constitutional and Human Rights, "Lafarge in Syria: Accusations of complicity in grave human rights violations": ecchr.eu] [Business & Human Rights Resource Centre, 18/05/2022, "Charges Confirmed against Lafarge for Complicity in Crimes against Humanity in Syria": business-humanrights.org] [The U.S. Department of Justice - office of public affairs, 18/10/2022, "Lafarge Pleads Guilty to Conspiring to Provide Material Support to Foreign Terrorist Organizations": justice.gov]</p>
E(1).1	The company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Public response: Beat Hess, board president of LafargeHolcim, said in a statement: "We deeply regret what happened in our Syrian subsidiary and as soon as we were informed, we immediately took firm measures". <p>In October 2022, Lafarge has pleaded guilty in the US to supporting the Islamic State and other terror groups.</p> <p>Lafarge said it "deeply regretted" the events and "accepted responsibility for the individual executives involved". [The Guardian, 28/06/2018: theguardian.com] [The U.S. Department of Justice - office of public affairs, 18/10/2022: justice.gov]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: The company has published a statement in support of the DOJ Plea Agreement. However, a retroactive statement of acknowledgement after entering into a plea agreement is not what this indicator is requiring. [Plea Agreement (DOJ, 2022), p. 28: justice.gov] [Holcim Affirms Support For Lafarge SA Resolution, 18/10/2022: holcim.com]
E(1).2	The company has investigated and taken appropriate action	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: Engaged with stakeholders: There is no evidence suggesting that the company engaged with the affected stakeholders. Furthermore, the Company provided feedback for this indicator. However, it was not material for the assessment. • Met: Identified cause: The company acknowledged in a statement that its "supervision of its Syrian subsidiary did not allow it to identify failures arising from

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>an unprecedented breach of internal rules and regulations by people who have left the group".</p> <p>In a following statement, Lafarge said the conduct "occurred during a period of intense violence and coercive pressure from terrorist groups, as LCS tried to manage the grave security challenges in the area surrounding its cement plant during the Syrian civil war."</p> <p>"Lafarge SA and [Lafarge Cement Syria] have accepted responsibility for the actions of the individual executives involved, whose behavior was in flagrant violation of Lafarge's Code of Conduct," the company said. Holcim has published a statement supporting the resolution between Lafarge SA and the U.S. Department of Justice. [The Guardian, 28/06/2018: theguardian.com] [The U.S. Department of Justice - office of public affairs, 18/10/2022: justice.gov]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Identified and implemented improvements: The company indicates: ""To address any deficiencies in its internal accounting controls, policies and procedures, Lafarge represents that it has undertaken, and will continue to undertake in the future, in a manner consistent with all of its obligations under this Agreement, a review of its existing internal accounting controls, policies and procedures, regarding compliance with 18 U.S.C. § 2339B and other applicable anti-terrorism laws. Where necessary and appropriate, Lafarge agrees to modify its existing compliance programs, including internal controls, compliance policies and procedures, in order to ensure that it maintains: (a) an effective system of internal accounting controls designed to ensure the making and keeping of fair and accurate books, records and accounts; and (b) a rigorous anti-terrorism and sanctions compliance program that incorporates relevant internal accounting controls, as well as policies and procedures designed to effectively detect and deter violations of 18 U.S.C. § 2339B and other applicable anti-terrorism laws and trade sanctions. The compliance programs, including the internal accounting controls systems, will include, but not be limited to, the minimum elements set forth in Attachment C to this Agreement'. [Plea Agreement (DOJ, 2022), p. 28: justice.gov] • Not Met: Stakeholder input to steps taken
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy: The firm agreed to a \$777.8m (£687.2m) penalty for payments it made to keep a factory running in Syria after war broke out in 2011. However, the plea agreement fails to address the question of reparations for those affected. Indeed, no evidence was found of the company having provided any remedy to the affected stakeholders to date. [The U.S. Department of Justice - office of public affairs, 18/10/2022: justice.gov] • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used

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