

**Corporate Human Rights Benchmark
2023 Company Scorecard**

Company name LPP
Sector Apparel (supply chain only)
Overall score 16.0 out of 100

Theme score	Out of	For theme
0.9	10	A. Governance and Policy Commitments
5.8	25	B. Embedding Respect and Human Rights Due Diligence
3.5	20	C. Remedies and Grievance Mechanisms
3.2	25	D. Performance: Company Human Rights Practices
2.5	20	E. Performance: Responses to Serious Allegations

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

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

Detailed assessment

A. Governance and 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	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: General HRs commitment: The Human Rights Policy indicates: 'We are committed to respecting all internationally recognised human rights as they apply to our business'. [Human Rights Policy, 31/01/2022: lpp.com] Score 2 <ul style="list-style-type: none"> Not Met: Commitment to UNGPs: The Human Rights Policy 'sets forth the commitment and direction for the activities of LPP SA and companies belonging to the LPP Group as regards the respect for human rights, understood in line with the United Nations Guiding Principles on Business and Human Rights'. However, although the Company indicates that the Policy sets forth its Human Rights provisions as understood in line with the United Nations Guiding Principles on Business and Human Rights, no commitment to respecting the United Nations Guiding Principles on Business and Human Rights found. [Human Rights Policy, 31/01/2022: lpp.com] Not Met: Commitment to OECD MNE Guidelines: The Human Rights Policy indicates: 'LPP Group actions are guided also by the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises'. However, 'guided by' is not considered a formal statement of commitment according to CHRB wording criteria. [Human Rights Policy, 31/01/2022: lpp.com]
A.1.2.a	Commitment to respect the human rights of workers: ILO	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Commitment to ILO core principles: The Company states that 'We are committed to respecting all internationally recognised human rights as they apply

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	Declaration on Fundamental Principles and Rights at Work		<p>to our business, with the rights laid down in the following international standards considered as a minimum: [...] The ILO Declaration on Fundamental Principles and Rights at Work which refers to the 8 ILO Fundamental Conventions'. [Human Rights Policy, 31/01/2022: lpp.com]</p> <ul style="list-style-type: none"> • Not Met: Explicitly lists all four ILO core principles: The Human Rights Policy indicates: 'We implement solutions to ensure safe and hygienic working conditions, to counteract mobbing and discrimination'. However, no explicit commitments to respect freedom of association and the right to collective bargaining and the rights not to be subject to forced labour, child labour, found. [Human Rights Policy, 31/01/2022: lpp.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects suppliers to commit to ILO core principles: The Code of Conduct indicates: 'The supplier shall adhere to all applicable provisions of national legislation, to all other rules and standards applicable to the industry, and [...] all relevant International Labour Organization (ILO) conventions'. It adds: 'This Code defines the rules which shall be binding for all business partners cooperating with LPP'. [Code of Conduct, N/A: lpp.com] • Not Met: Explicitly lists all four ILO core principles for suppliers: The Code of Conduct indicates: 'Child labour, illegal labour, slave labour, forced labour, forced labour of prisoners, involuntary labour to satisfy debts and all other forms of labour not undertaken of the employee's conscious choice and free will, as well as human trafficking shall be prohibited. [...] The suppliers shall not discriminate the employees [...] The supplier shall acknowledge and respect the employees' freedom of association in organizations such as work councils, labour unions and associations which represent employees' interests. The employer shall not hinder, dominate or control such organizations. [...] The employer shall respect the workers organizations' right to represent its members and seek collective dispute resolution as provided for by the International Labour Organization (ILO) definition and interpretations and applicable local laws. The employees' representatives should hold this function on a voluntary basis and be elected in free and transparent elections without the influence of others, in particular the employer'. However, it is not clear whether the Company is committed to respect collective bargaining and requires to respect those rights in all contexts, as it includes 'interpretations and applicable local laws' in its provisions. In these cases (companies referring to local laws in freedom of association and collective bargaining), Companies are expected to require alternative mechanisms or equivalent workers bodies where the right to freedom of association and collective bargaining is restricted under law. [Code of Conduct, N/A: lpp.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"> • Not Met: Commitment to respect H&S of workers: The Human Rights Policy indicates that 'health (right to health)' is among its Human Rights key risks. However, no commitment to respect the health and safety of workers found. [Code of Conduct, N/A: lpp.com] • Not Met: Commitment to ILO working hours standards or 48 hour regular work week <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects suppliers to commit to H&S of workers: The Code of Conduct contains health, safety and hygiene provisions, including: 'Employee safety is of paramount and unimpeachable importance. Providing appropriate work conditions which ensure that employees are able to fulfil their responsibilities in a safe manner, that poses no risk to their health nor life, must be a priority for each supplier. All suppliers working in the LPP supply chain shall exercise the highest care for their employees' safety and provide appropriate and stable working conditions. The supplier shall take special care of the safety and health of young workers and pregnant workers'. [Code of Conduct, N/A: lpp.com] • Met: Expects suppliers to commit to ILO working hours standards or 48 hour regular work week: The Code of Conduct indicates: 'A standard weekly work schedule (not including overtime) shall adhere to the limitations provided for under local laws and shall not exceed 48 hours. Any possible overtime shall not exceed 12 hours a week. [...] Any potential overtime hours must be voluntary, accepted by the employee and compensated at a rate higher than the standard hourly rate'. [Code of Conduct, N/A: lpp.com]
A.1.3.AP	Commitment to respect human rights particularly	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 women's rights • Not Met: Commitment to children's rights • Not Met: Commitment to migrant worker's rights

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	relevant to the sector – vulnerable groups (AP)		<ul style="list-style-type: none"> • Not Met: Expects suppliers to respect these rights: The Code of Conduct indicates: 'In the event of direct or indirect hiring of migrant and vulnerable workers, the supplier shall exercise particular care to provide them with the same terms of employment and compensation as is provided to other employees, in compliance with the law applicable in a given country. Vulnerable employees comprise, among other, women, workers employed via employment agency, temporary workers and homeworkers'. However, it is not clear that the Company expects suppliers to commit to respecting migrant workers' right or women's rights OR children's rights. [Code of Conduct, N/A: lpp.com] Score 2 <ul style="list-style-type: none"> • Not Met: Commitment refers to CEDAW/Women's Empowerment Principles • Not Met: Commitment refers to Child Rights Convention/Business Principles • Not Met: Commitment refers to Convention on migrant workers • Not Met: Expects suppliers to respect these rights
A.1.4	Commitment to remedy	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Commitment to remedy adverse HRs impacts • Not Met: Expects suppliers to make this commitment Score 2 <ul style="list-style-type: none"> • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms • Not Met: Commitment to work with suppliers on remedy
A.1.5	Commitment to respect the rights of human rights defenders	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Zero tolerance of threats/attacks on HRDs • Not Met: Expects suppliers to make this commitment Score 2 <ul style="list-style-type: none"> • Not Met: Commitment to working with HRDs to create safe and enabling environment

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Board level responsibility for HRs: The Company states about its Implementation of the Human Rights Due Diligence and Reporting that 'The implementation of the Policy is supervised by the Vice-President of the Management Board for Finance. At the operational level, the Head of the ESG Department is responsible for coordinating the implementation of the Policy in the LPP Group, supported by directors of other departments, in particular HR, OHS, Purchasing and Logistics.' However, no information was found on responsibility at the level of the supervisory board of the company. [Human Rights Policy, 31/01/2022: lpp.com] • Not Met: Describes HRs expertise of Board member Score 2 <ul style="list-style-type: none"> • Not Met: Board member/CEO signal importance of HRs in their communications
A.2.2	Board responsibility	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Process to review HRs strategy at board level • Not Met: Example of HRs issues/trends discussed in last reporting period: The Company states that 'Board members participate in regular briefings on ESG and sustainability issues, prepared on behalf of LPP by expert external entities. Management Board representatives are also actively involved in the development of the ESG approach, formulating the human rights policy – they have met several times with representatives of the Institute for Human Rights and Business to discuss the most relevant issues and proposals. Vice-president of the Management Board for Finance participates in seminars and conferences related to the role of finance in ESG.' However, the issues discussed are not disclosed. Furthermore, no clear information was found regarding the involvement of the supervisory board in the discussions. [Sustainability Report for 2021/22, 2022: lpp.com] Score 2 <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Describes how affected stakeholders / HRs experts inform board discussions: The Company states that 'The topics most frequently identified by the stakeholders as particularly important include the environmental impact of our operations and supply chain, human rights issues, responsible employer practices and focus on product safety and quality. Taking into account the findings of our previous stakeholder dialogues, in 2022 we held an expert stakeholder panel focused primarily on environmental topics. The list of material reporting topics

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			reflects the conclusions of internal discussions and stakeholder dialogue and includes issues identified as most important from the perspective of LPP's socio-economic and environmental impact.' However, no evidence that this has informed discussions at the supervisory board level was found. [Sustainability Report for 2021/22, 2022: lpp.com]
A.2.3	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: At least one board member incentive linked to HRs commitments • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S Score 2 <ul style="list-style-type: none"> • Not Met: Performance criteria linked to HRs made public • Not Met: Review of other board incentives for coherence with HRs policies
A.2.4	Business model strategy and risks	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Board process to review business model and strategy for HRs risks • Not Met: Describes frequency and triggers for reviewing business model Score 2 <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions resulting from reviews

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

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a • Met: Senior responsibility for HRs implementation and decision making: The Company indicates in its Human Rights Policy that 'The implementation of the Policy is supervised by the Vice-President of the Management Board for Finance. [...] . Information on the effectiveness of actions aimed at ensuring the implementation of the Policy will be reported regularly to the LPP Management Board and will be subject to its review on an annual basis at least.' [Human Rights Policy, 31/01/2022: lpp.com] Score 2 <ul style="list-style-type: none"> • Met: Describes day-to-day responsibility for implementing HRs commitments: The Company states that 'At the operational level, the Head of the ESG Department is responsible for coordinating the implementation of the Policy in the LPP Group, supported by directors of other departments, in particular HR, OHS, Purchasing and Logistics. ' In the sustainability report the Company further explains that the responsibilities of the procurement and ESG director include 's comprise planning and coordinating the implementation of responsible business standards in the LPP Group, developing and implementing guidelines in all three ESG pillars.' [Human Rights Policy, 31/01/2022: lpp.com] & [Sustainability Report for 2021/22, 2022: lpp.com] • Not Met: Day-to-day resources and expertise allocation in own operations • Not Met: Resources and expertise allocation in supply chain
B.1.2	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Senior manager incentives linked to HRs commitments • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S Score 2 <ul style="list-style-type: none"> • Not Met: Performance criteria linked to HRs made public • Not Met: Review of other senior management incentives for coherence with HRs policies
B.1.3	Integration with enterprise risk management	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: HRs risks integrated as part of enterprise risk system: The Company describes its risk management system in its consolidated annual report and presents 'human rights violation risk' as one of the risks identified through that process. [Consolidated Annual Report for 2021/22, 20/04/2022: lpp.com] • Met: Provides an example: The Company considers human rights violations in the context of reputational risks: 'Considering the fact that manufacturing orders are placed in the Global South countries with low recognition of workers' rights and safety and having regard of methods of sourcing raw materials for collection production as well as of operations in the fast-fashion sector having environmental

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			<p>impact, our Group is exposed, most of all, to the risk of branding crisis involving its products.' [Consolidated Annual Report for 2021/22, 20/04/2022: lpp.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Risk assesment by Audit Committee or independent third party
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and 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"> • Not Met: Score of 1 on A.1.2.a • Not Met: Communicates HRs policies to all workers in own operations: The Company states that 'This Policy is publicly available at lppsa.com in Polish and English. It will be translated into other languages of the countries in which LPP Group operates. Its implementation is supported by communication activities, both within the LPP Group and throughout our value chain. Information about it will also constitute trainings section'. However, it is not clear whether and how this plans are being implemented. The Sustainability Report for 2022/2023 indicates that 'All new employees familiarise themselves with the LPP Rules during the onboarding process and commit to abiding by them. We regularly remind employees of the LPP Rules in our internal communications. In addition, all individuals who are promoted to leadership positions take part in the Management Academy – a series of management training sessions that include the company values and ethical principles'. However it is not clear whether and how human rights commitments are communicated to all employees, as evidence seems to focus in new employees and people promoted to leadership positions (also, evidence refers to LPP Rules, not being clear whether Human rights commitments are included) [Human Rights Policy, 31/01/2022: lpp.com] & [Sustainability Report for 2022/23, 2023: www/lpp-2f142840291186e9791b-endpoint.azureedge.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communicates HRs policies to stakeholders • Not Met: Example of how HRs policies are accessible for intended audience
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Meets ILO requirement for suppliers on A.1.2.a • Not Met: Describes steps to communicate HRs policies to supply chain: The Company states that 'Its implementation is supported by communication activities, both within the LPP Group and throughout our value chain. Information about it will also constitute trainings section. The Policy will also be disseminated and promoted among our business partners, suppliers and subcontractors, who belong to our manufacturing and non-manufacturing supply chain'. The Company also indicates in its Sustainability Report that 'We want our suppliers to be aware of the rights of their employees, which they should strictly respect. This is why we have been organizing Awareness Day in Bangladesh since 2018, during which we educate suppliers on human rights, labour rights and health and safety rules'. However, it is not clear what steps if any the Company is taking to communicate the Human Rights policies down the supply chain beyond its direct suppliers. [Human Rights Policy, 31/01/2022: lpp.com] & [Sustainability Report for 2022/23, 2023: www/lpp-2f142840291186e9791b-endpoint.azureedge.net] • Not Met: Requires suppliers to communicate HRs policies <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes how HRs policies are contractual/binding for suppliers: The Company states that 'All factories and suppliers who wish to cooperate with LPP are obliged to accept and implement the "LPP Code of conduct". The document precisely defines our requirements regarding social working conditions and human rights. Compliance with the code is regularly audited by our team of auditors, or independent companies audit offices (e.g. Quima) and in cooperation with international organizations '. It also indicates that 'We have implemented the "General Terms and Conditions of Order Fulfilment", which constitute, among other things, the supplier's obligation to familiarise themselves and comply with LPP's ethical principles following from the "LPP Rules of cooperation with business partners" and the "Human rights policy (LPP Group)". We treat a breach of these obligations as a breach of contract. At the same time, we have introduced a clause into the templates of contracts for outsourcing and temporary work in the area of logistics management, obliging the contractor to familiarise themselves and comply with the document "Human rights policy (LPP Group)", under pain of termination of the contract. All current outsourcing and temporary work con tracts have been extended to include this commitment'. [Sustainability Report for 2022/23, 2023: www/lpp-2f142840291186e9791b-endpoint.azureedge.net] • Not Met: Requires suppliers to cascade contractual/binding HRs policies to its suppliers

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B.1.5	Training on Human Rights	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of at least 1 on A.1.2.a • Not Met: Describes how workers are trained on HRs policy commitments: The Company states that 'Its implementation is supported by communication activities, both within the LPP Group and throughout our value chain. Information about it will also constitute trainings section. The Policy will also be disseminated and promoted among our business partners, suppliers and subcontractors, who belong to our manufacturing and non-manufacturing supply chain.' However it does not describes how it's done. [Human Rights Policy, 31/01/2022: lpp.com] • Met: Trains relevant managers including procurement on HRs: The Company indicates that it started cooperation with the Polish Institute of Human Rights. Among the managers that participated in the project was the manager for procurement. The cooperation included a series of workshops and training on human rights. [Sustainability Report for 2021/22, 2022: lpp.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a • Not Met: Meets both requirements under score 1 • Not Met: Trains suppliers to meet HRs commitments: The Company states that 'Our suppliers undergo audits and training courses covering respect for human rights and employees' rights'. However, no description of the training was found. [Annual Report 2022/23, 2023: wwwlpp-2f142840291186e9791b-endpoint.azureedge.net] • 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"> • Not Met: Score of at least 1 on A.1.2.a • Not Met: Monitors implementation of HRs policy commitments across global ops and supply chain: The Company states that 'in 2022 we started working with amfori BSCI, an international association working for more transparent and sustainable trade. Thanks to this, we monitor factories in social and environmental terms. The system supports us in eliminating entities from our supply chain that do not provide e.g. decent working conditions and remuneration'. It also indicates that 'Compliance with the code is regularly audited by our team of auditors, or independent companies audit offices (e.g. Quima) and in cooperation with international organizations (including International Accord and amfori BSCI) – in 2022/2023 we conducted 719 audits in the area of human rights'. However, no information related to the monitoring process across the Company's own global operations was found. [Sustainability Report for 2022/23, 2023: wwwlpp-2f142840291186e9791b-endpoint.azureedge.net] • Not Met: Discloses % of supply chain monitored: The Company states that 'in 2022/2023 we conducted 719 audits in the area of human rights'. However, it is not clear how much this number represents in comparison to the entire supply chain. [Sustainability Report for 2022/23, 2023: wwwlpp-2f142840291186e9791b-endpoint.azureedge.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes how workers are involved in monitoring • Not Met: Score of 2 on A.1.2.a • Not Met: Describes corrective actions process • Not Met: Discloses findings and number of correction action processes
B.1.7	Engaging and terminating business relationships	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: HRs performance affects selection suppliers: The Company states that 'As part of the supply chain, we care about ethical and sustainable sourcing of raw materials'. However, no further information regarding the sourcing process or the factors influencing the selection of suppliers was found. [Sustainability Report for 2022/23, 2023: wwwlpp-2f142840291186e9791b-endpoint.azureedge.net] • Met: HRs performance affects continuation supplier relationships: The Company indicates that 'cooperation with suppliers – factories is contingent on compliance with the principles contained, among others, in the "LPP Code of Conduct".' and that violations of the Company's code of conduct can result in the termination of the business relationship with the supplier. [Human Rights Policy, 31/01/2022: lpp.com] & [Code of Conduct, N/A: lpp.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes positive HRs incentives for business relationships • Not Met: Works with suppliers to meet HRs requirements: The Company states that it cooperates with 1115 suppliers and has established representative offices in Dhakar and Shanghai to enhance cooperation with suppliers in these areas.

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			However, no information on a general approach to working with suppliers on human rights requirements was found. [Sustainability Report for 2021/22, 2022: lpp.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 Company states that 'We conduct an annual stakeholder mapping analysis and implement various forms of stakeholder engagement. The results of the stakeholder dialogue are incorporated into our relevance analysis of sustainability topics. This is an important input for ESG decision-making processes, as well as nonfinancial reporting.' It also discloses a stakeholder map, listing all the stakeholder categories which the Company engage with. [Sustainability Report for 2021/22, 2022: lpp.com] • Not Met: Discloses stakeholders whose HRs may be affected: While Company presents the result of its stakeholder mapping, no information was found if the stakeholders' potentially affected human rights were taken into account in the mapping process. • Not Met: Provides two examples of engagement with stakeholders: The Company states that 'As part of the dialogue, we have so far made use of surveys, expert interviews, and stakeholder panels. In 2021/22, we launched two collaborations – important from the perspective of the “Sustainable Development Strategy” – with internationally recognised organisations and initiatives.' However, it is not clear if the stakeholders' human rights were taken into account in these actions. Another example was not found. [Sustainability Report for 2021/22, 2022: lpp.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HRs issues: The Company states that 'When analysing the material topics, we followed the principle of double relevance and the principle of incorporating the stakeholder perspective.' However, these cases concerning the stakeholders' perspective are no disclosed. [Sustainability Report for 2021/22, 2022: lpp.com] • Met: Describes how stakeholders views influenced company's HRs approach: The Company states that 'The topics most frequently identified by the stakeholders as particularly important include the environmental impact of our operations and supply chain, human rights issues, responsible employer practices and focus on product safety and quality. Taking into account the findings of our previous stakeholder dialogues, in 2022 we held an expert stakeholder panel focused primarily on environmental topics. The list of material reporting topics reflects the conclusions of internal discussions and stakeholder dialogue and includes issues identified as most important from the perspective of LPP's socio-economic and environmental impact.' [Sustainability Report for 2021/22, 2022: lpp.com]

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes process of identifying risks in own operations: The Company indicates that part of the cooperation with the Polish Institute of Human and Business Rights included a 'mapping and prioritising risks (heat map and salient HR issues) in the production and non-production chain.' It elaborates in its Human Rights Policy ' As part of our due diligence process, we will, among others, enhance our knowledge of human rights, draw on good industry practices and conduct research and audits.' [Sustainability Report for 2021/22, 2022: lpp.com] & [Human Rights Policy, 31/01/2022: lpp.com] • Met: Describes process for identifying risks in business relationships: The Company states that its process for risk identification described above applies to the entire value chain. [Sustainability Report for 2021/22, 2022: lpp.com] & [Human Rights Policy, 31/01/2022: lpp.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes global risk identification system incl. stakeholder consultation • Not Met: Describes how risk identification system is triggered by new circumstances • Not Met: Describes risks identified in relation to new circumstances
B.2.2	Assessing human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes assessment process and discloses salient HRs risks • Not Met: Describes how process applies to supply chain • Met: Public disclosure of results of HRs risk assessment: In its Human Rights Policy, the Company states that it has identified the following salient human rights

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			<p>issues in its value chain: forced labour; safe and healthy working conditions (including the right to rest); health (right to health); equal treatment and non-discrimination; the right to family life (work-life balance); child labour; social insurance; living wage.' [Human Rights Policy, 31/01/2022: lpp.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Describes how assessment involved affected stakeholders
B.2.3	Integrating and acting on human rights risks and impact assessments	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 system to prevent, mitigate and remediate HRs issues: The Company states that 'The development of this Policy was preceded by educational activities, as well as a review of processes, procedures and documents, and surveys addressed to persons employed by or providing services to LPP SA and its subsidiaries in Poland, LPP offices in Shanghai and Dhaka, and persons employed with and providing services to the LPP Distribution Centre in Pruszcz Gdański. These activities, in turn, made it possible to identify salient human rights issues. They also laid the foundations for the preparation of a human rights due diligence process (HRDD), the aim of which, in line with the UN Guiding Principles on Business and Human Rights, is to prevent and mitigate the human rights-related risks.' However, the remediation system is not mentioned. [Human Rights Policy, 31/01/2022: lpp.com] • Not Met: Describes how global system applies to supply chain • Not Met: Example of actions decided on at least 1 salient HRs issue <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
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes system for evaluation effectiveness of actions • Not Met: Example of lessons learned from evaluation effectiveness of actions <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
B.2.5	Communicating on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes challenges to effective comms and how it is working to address them

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	1.5	<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 'We strive to ensure transparency and compliance of the actions of LPP and its employees with the law and internal guidelines in force in LPP, therefore we encourage the reporting of irregularities both by our future and current employees, associates, shareholders, business partners, as well as other entities affected by our business.' In the document is included an e-mail 'lpp.whiblo.pl' where the workers can submit a report. It also states that 'In order to mitigate human rights-related risks, we have implemented whistleblowing procedures. We ensure the possibility of safe and anonymous reporting of irregularities related to LPP's activities in EU countries through an electronic form available on the corporate website lppsa.com. Any retaliation action against whistleblowers is prohibited.' For subsidiaries with a workforce of more the 249 employees the Company requires them to set up their own resources. [Rules of Whistleblowing, N/A: lpp.com] & [Human Rights Policy, 31/01/2022: lpp.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and workers made aware: The Company states that 'Factory workers receive training and have access to the whistleblowing mechanism for reporting OHS irregularities.' However, it is not clear if all the employees are made aware of the mechanism and if this is available in appropriate languages. [Sustainability Report for 2022/23, 2023: wwwlpp-2f142840291186e9791b-endpoint.azureedge.net]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Describes how workers in supply chain access grievance mechanism: The Company indicates that the e-mail 'lpp.whiblo.pl' is available to the external workers as well. And it states that 'We will strive to respond to the needs of our stakeholders regarding the availability of whistleblowing channels and, where possible, expand them. Where human rights violations are identified, we are committed to taking corrective actions.' [Rules of Whistleblowing, N/A: lpp.com] & [Human Rights Policy, 31/01/2022: lpp.com] • Not Met: Expects suppliers to convey expectation to their suppliers
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 'We strive to ensure transparency and compliance of the actions of LPP and its employees with the law and internal guidelines in force in LPP, therefore we encourage the reporting of irregularities both by our future and current employees, associates, shareholders, business partners, as well as other entities affected by our business.' And it discloses the e-mail available to report grievances and complains (lpp.whiblo.pl). [Rules of Whistleblowing, N/A: lpp.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware • Not Met: Describes how external individuals/communities access grievance mechanism • Not Met: Expects supplier to convey expectation to their suppliers
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 • Not Met: Provides user engagement examples (at least two) on design and performance <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes how users engaged on improvement of mechanism • Not Met: Provides user engagement examples (at least two) on improvement
C.4	Procedures related to the mechanism(s) are equitable, publicly available and explained	0.5	<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 procedure and timescales for managing complaints or concerns: The Company states that 'Once you have made your Submission, we will notify you to confirm that your Submission has been received. We will provide you with this information within seven days of your Submission. You can check the status of your Submission by logging into your Inbox, located next to the whistleblowing form. To log in, you will need the submission number you received when you registered your Submission and the password you set up. Your Submission is transferred to the authorized persons who will accept it and forward it to the authorized persons for review and further processing of your Submission. Within three months after you have made your Submission, we will provide you with feedback on it, inform you of the follow-up actions planned or taken, and the reasons for taking certain actions. Your Submission will be considered with impartiality and due diligence, based on the information and evidence collected by LPP. Having analysed and determined that irregularities have occurred, we identify, recommend, and then implement corrective actions which are to mitigate the effects of the irregularities identified. We also aim to improve internal processes and procedures to eliminate the possibility of similar events occurring in the future. If the information we receive does not allow us to take further action on your Submission, we will let you know.' [Rules of Whistleblowing, N/A: lpp.com] • Not Met: Describes technical, financial, advisory support to enable equal access <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism • Not Met: Describes escalation to senior levels / independent adjudicators
C.5	Prohibition of retaliation for raising complaints or concerns	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Public statement prohibiting retaliation against workers/stakeholders: The Company states that 'we appreciate your willingness to help us eliminate irregularities, and we do not retaliate against whistleblowers or those who assisted you in making a Submission or are associated with you, if they are our employees. We strongly discourage any retaliatory actions against a whistleblower by others.' However, it is not clear whether this public statement includes prohibition to retaliate against stakeholder representatives that are not employees. No further information was found. [Rules of Whistleblowing, N/A: lpp.com] • Not Met: Describes practical measures to prevent retaliation

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 <ul style="list-style-type: none"> • Not Met: Specifies no legal action, firing or violence • Not Met: Expects suppliers to prohibit retaliation against workers/stakeholders: The Company states that 'We strongly discourage any retaliatory actions against a whistleblower by others.' However, this is not a clearly stated expectation. No further information was found. [Rules of Whistleblowing, N/A: lpp.com]
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Complainants not asked to waive legal rights: The Company indicates that in addition to making the complaint via the internal channel, affected stakeholders can also report to the relevant public authorities. [Rules of Whistleblowing, N/A: lpp.com] • Not Met: Does not require confidentiality provisions Score 2 <ul style="list-style-type: none"> • Not Met: Cooperates with state based non judicial mechanisms • Not Met: Example of issue resolved (if applicable)
C.7	Remedying adverse impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes approach taken to remedy adverse HRs impacts • Not Met: Describes how remedy would be provided if no adverse impact identified Score 2 <ul style="list-style-type: none"> • Not Met: Describes changes to systems, processes and practices to prevent future impacts • Not Met: Describes approach to monitoring/implementing agreed remedy • Not Met: Describes approach to learning from incidents if no adverse impacts identified
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Discloses number of grievances filed, addressed or resolved and outcomes achieved: The Company discloses the 'Number of reports of situations of potential irregularities (notifications via the ethics box). However, it is not clear how many of those reports were related to human rights issues, how they were addressed or resolved and which were the outcomes achieved. [ESG Factsheet 2021/22, 2022: lpp.com] • Not Met: Example of how lessons from mechanism improved HRs management system Score 2 <ul style="list-style-type: none"> • Not Met: Describes process to evaluate mechanism and changes made as a result • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.1.b	Living wage (in the supply chain)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Requirements on living wage in supplier codes and contracts: The Company states that 'Employee compensation shall not be lower than the relevant minimum wage applicable in a given country, and shall provide for employees' and their families' basic conditions of subsistence to be met.' And it states that 'This Code defines the rules which shall be binding for all business partners cooperating with LPP, including producers and suppliers of products and services.' [Code of Conduct, 12/2020: lpp.com] • Not Met: Describes work with suppliers on living wage Score 2 <ul style="list-style-type: none"> • Not Met: Assessment of scope of payment below living wage in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.2	Aligning purchasing decisions with human rights	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes practices to avoid price or short notice requirements that undermine HRs • Not Met: Describes practices to pay suppliers in line with agreed timeframes • Not Met: Reviews own operations to mitigate negative impact of purchasing practices Score 2 <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Example of assessing and changing of purchasing practices

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.3	Mapping and disclosing the supply chain	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Identifies direct and indirect suppliers including manufacturing sites Score 2 <ul style="list-style-type: none"> • Not Met: Discloses names and locations of significant parts of supply chain and how significance was defined • Not Met: Discloses direct or indirect suppliers involved in higher-risk activities
D.2.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Requirements on child labour in supplier codes and contracts: The Company states that 'This Code defines the rules which shall be binding for all business partners cooperating with LPP, including producers and suppliers of products and services. The Code references both local and international laws and represents a set of guidelines binding on all entities taking part in LPP's supply chain. The Code describes LPP business partners' obligations in the area of conditions of employment, including: compensation policies, prohibitions of child labour and forced labour, freedom of association and equal treatment of all employees.' And it states that 'Minors who have not reached their 15th birthday may not be recruited or employed by the supplier. Child labour and the denial of the right to an education are forbidden.' [Code of Conduct, 12/2020: lpp.com] • Not Met: Describes work with suppliers on eliminating child labour Score 2 <ul style="list-style-type: none"> • Not Met: Assessment of scope of child labour in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.5.b	Prohibition of forced labour: Recruitment fees and costs (in the supply chain)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Requirements on debt/fees in supplier codes and contracts: The Company states that 'The supplier shall cover any fees related to the hiring of employees, including migrant and vulnerable workers on its own.' [Code of Conduct, N/A: lpp.com] • Not Met: Describes work with suppliers on debt/fees for job seekers/workers Score 2 <ul style="list-style-type: none"> • Not Met: Assessment scope of payment of recruitment fees in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.5.d	Prohibition of forced labour: Wage practices (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Requirements on paying in full and on time in supplier codes and contracts • Not Met: Describes work with suppliers on paying workers regularly, in full and on time Score 2 <ul style="list-style-type: none"> • Not Met: Assessment scope of failure to pay workers in full and on time in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Requirements on free movement in supplier codes and contracts: The Company states that 'The employee shall not be urged to provide any deposits or personal identity documents to the supplier.' [Code of Conduct, 12/2020: lpp.com] • Not Met: Describes working with suppliers on free movement of workers Score 2 <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of movement in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.6.b	Freedom of association and collective bargaining (in the supply chain)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Requirements on FoA/CB in suppliers codes and contracts: The Company states that 'The supplier shall acknowledge and respect the employees' freedom of association in organizations such as work councils, labour unions and associations which represent employees' interests. The employer shall not hinder, dominate or control such organizations. Employees shall not be discriminated against on the basis of membership in such organizations.' And, that 'The employer shall respect the workers organizations' right to represent its members and seek collective dispute resolution as provided for by the International Labour Organization (ILO) definition and interpretations and applicable local laws.' [Code of Conduct, 12/2020: lpp.com] • Not Met: Describes work with suppliers on FoA/CB Score 2 <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of FoA/CB in supply chain

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Analysis of trends demonstrating progress
D.2.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on H&S in supplier codes and contracts: The Company states that 'The supplier shall provide workers with protective equipment appropriate to their duties, as provided for by laws and workplace health and safety regulations. The supplier shall also inform each employee of the risks associated with not using the protective equipment. The employee shall utilise the protective equipment. The said equipment may not contain any elements which pose a danger to their user.' [Code of Conduct, 12/2020: lpp.com] • Not Met: Discloses injury rate or lost days in supply chain in last reporting period: The Company discloses that the Job-related accidents in the reporting period between 02/2022 - 01/2023 was 220 for the LPP AS and LPP GROUP. However, no information was found on the supply chain. [Sustainability Report for 2022/23, 2023: www.lpp-2f142840291186e9791b-endpoint.azureedge.net] • Not Met: Discloses fatalities for workers in supply chain in last reporting period: The Company states that there were no fatalities between 02/2022 - 01/2023. However, no information was found on the supply chain. [Sustainability Report for 2022/23, 2023: www.lpp-2f142840291186e9791b-endpoint.azureedge.net] • Not Met: Discloses occupational disease rate in supply chain in last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes work with suppliers of H&S • Not Met: Assessment of scope of H&S issues in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.8.b	Women's rights (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on women's rights in contracts/codes with suppliers • Not Met: Describes work with suppliers on women's rights <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of unsafe working conditions/discrimination against women in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.9.b	Working hours (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on working hours in codes/contracts with suppliers: The Company states that ' The supplier shall allow employees to take breaks during each working day as defined by local legislation. The supplier shall ensure that employees are granted days off work on public holidays established in the country concerned. Employees shall be granted at least one day off following six consecutive work days. Exceptions to this rule, shall only apply when local laws allow for this limit to be exceeded and when a collective bargaining agreement at the company allows for employee working hours to be averaged. In such situations, the collective bargaining agreement shall always establish appropriate time off provisions.' However, the Company allows exceptions to following international standards. No further information was found if the Company requires its suppliers to follow international standards in all circumstances. [Code of Conduct, 12/2020: lpp.com] • Not Met: Describes work with suppliers on working hours <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of excessive working hours in supply chain • Not Met: Analysis of trends demonstrating progress

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		<ul style="list-style-type: none"> • Area: Working Hours; FoA/CB; Discrimination • Headline: Garment workers I Myanmar factories supplying LPP report labour rights violations including forced overtime, unlawful dismissals, and gender discrimination • Story: Workers at the Myanmar Bestex Garment factory are facing difficulties as their employers force them to work overtime without paying them. "The working hours are limited to eight hours. If they do not meet the [target] during that time, they have to work overtime. They do not pay overtime. They have to work late at night for free," said a factory worker. <p>In March 2022, it was reported that workers were facing a number of violations at Tianjin Fashion Factory, including forced and unpaid overtime, denial of leave, wage deductions, denial of social security benefits, and drinking water provided to workers at the factory turning yellow. A worker was reportedly dismissed for complaining about unpaid overtime. The factory reportedly produces for Inditex, BESTSELLER and LPP S.A.</p> <p>In May 2022, it was reported that pregnant workers were denied maternity leave at Tianjin Fashion Factory. The factory reportedly produces for Inditex, BESTSELLER and LPP S.A.</p> <p>In August 2022, it was reported that garment workers holding Sagaing Region (5/) or Magway Division (8/) registration cards were being fired, refused employment and denied access to live in the dormitories, at factories in several townships, including Hlaing Thayar, Mingalandom, Shwe Pytha, Moyan Shwe Lamin, and Myatsukout, following an order from the military council. The military reportedly threatened to close factories and take action if the workers were not fired.</p> <p>The army reportedly suspects that workers from these regions are supporters of the Peoples Defence Force, and that their wages are being sent to their families in these regions and supporting the resistance efforts against the military.</p> <p>Factories where workers were fired include Myanmar Bestex Garment factory, Ti factory, EMC factory, Myanmar Lucky Fortune Garment, China Morning, Green Wings International Co. Ltd and Zhejiang Tongli Clothing. It was reported that Green Wings International also fired workers registered from Kayah (2/) and Mandalay (9/).</p> <p>[Business and Human Rights Resource Centre, 28/03/2022, "Myanmar: Garment workers at Mohito supplier report labour rights violations incl. forced overtime without pay": business-humanrights.org] [Business and Human Rights Resource Centre, 18/07/2022, "Myanmar: Workers at Tianjin Fashion Milestone garment factory report workers' rights violations incl. forced overtime without pay, denial of leave & wage cuts; incl. co. responses": business-humanrights.org] [Business and Human Rights Resource Centre, 18/07/2022, "Myanmar: Pregnant garment workers at Tianjin Fashion Milestone factory allegedly denied maternity leave; incl. co. responses": b</p>
E(1).1	The company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response: The Company provided responses to the Business and Human Rights Resource Centre in July and September 2022. [Business and Human Rights Resource Centre, 07/07/2022, "LPP S.A.'s response": media.business-humanrights.org] [Business and Human Rights Resource Centre, 20/09/2022, "LPP S.A.'s response": media.business-humanrights.org] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: The Company stated that 'We have been observing the situation in Burma with concern for over a year and a half. We are in contact with other brands and we try to monitor the situation in the factories. However, due to the lack of a local office, we rely on information from our suppliers.' Regarding the allegations raised in September 2022 it said 'LPP S.A. is currently investigating the allegations.' <p>Both statements issued by the Company are vague and do not address the details of the alleged rights violations. [Business and Human Rights Resource Centre, 07/07/2022: media.business-humanrights.org] [Business and Human Rights Resource Centre, 20/09/2022: media.business-humanrights.org]</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).2	The company has investigated and taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders: The Company stated in its update to the response in July that it conducted audits of three of the factories. According to the Company 'Every audit process includes opening meeting, factory tour, document review (from last 12 months) and management interview, workers' interview, pre-closing meeting and closing meeting.' However, no information was found on engagement with affected stakeholders of the other parts of the allegation. [Business and Human Rights Resource Centre, 07/07/2022: media.business-humanrights.org] • Not Met: Identified cause <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements • Not Met: Stakeholder input to steps taken
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy • Not Met: Evidence for lack of Impact or link: With regard to the report from March 2022 the Company stated that 'Conducted audits do not confirmed mentioned cases of alleged abuse at all 3 factories.' However, no information was found with regard to the other parts of the allegation. [Business and Human Rights Resource Centre, 07/07/2022: media.business-humanrights.org] <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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