

**Corporate Human Rights Benchmark  
2023 Company Scorecard**

**Company name** Shell PLC  
**Sector** Extractives  
**Overall score** 40.0 out of 100

Theme score	Out of	For theme
3.1	10	A. Governance and Policy Commitments
13.8	25	B. Embedding Respect and Human Rights Due Diligence
6.5	20	C. Remedies and Grievance Mechanisms
9.7	25	D. Performance: Company Human Rights Practices
6.9	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	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>Met: Universal Declaration of Human rights (UDHR): The document Shell's Approach to Human Rights indicates: 'Shell is committed to respecting human rights as set out in the UN Universal Declaration of Human Rights'. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>Not Met: Commitment to UNGPs: The document Shell's Approach to Human Rights indicates: 'Our approach is informed by the UN Guiding Principles on Business and Human Rights'. However, 'informed by' is not considered a formal statement of commitment according to CHRB wording criteria. It also indicates: 'Shell supports the following voluntary codes: [...] United Nations Guiding Principles on Business and Human Rights [...]'. However, just indicating 'support' is not considered a formal statement of commitment, according to CHRB wording criteria. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>]</li> <li>Not Met: Commitment to OECD MNE Guidelines: The document Shell's Approach to Human Rights indicates: 'Shell supports the following voluntary codes: [...] OECD Guidelines for Multinational Enterprises [...]'. However, just indicating 'support' is not considered a formal statement of commitment, according to CHRB wording criteria. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>]</li> </ul>
A.1.2.a	Commitment to respect the human rights of workers: ILO	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"> <li>Met: Commitment to ILO core principles: The document Shell's Approach to Human Rights indicates: 'Shell is committed to respecting human rights as set out</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
	Declaration on Fundamental Principles and Rights at Work		<p>in the [...] the International Labour Organization Declaration on Fundamental Principles and Rights at Work'. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>]</p> <ul style="list-style-type: none"> <li>• Met: Explicitly lists all four ILO core principles: The document Shell's Approach to Human Rights indicates: 'We respect the principles of freedom of association, the right to collective bargaining, non-discrimination and equal opportunity, along with adequate work conditions, adequate remuneration and the elimination of forced and child labour'. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Expects BPs/JVs to commit to ILO core principles: The Supplier Principles indicates: 'Contractors and suppliers conduct their activities in a manner that respects human rights as set out in the United Nations Universal Declaration of Human Rights and the core conventions of the International Labour Organization (ILO)'. [Supplier Principles, 2019: <a href="https://www.shell.com">shell.com</a>]</li> <li>• Not Met: Explicitly lists all four ILO core principles for BPs/JVs: In its Supplier Principles, the Company requires explicit commitment to each ILO core including forced and child labour, discrimination, freedom of association and collective bargaining. Regarding freedom of association and collective bargaining, it indicates: 'Compliance with all applicable laws and regulations on freedom of association and collective bargaining'. However, it is not clear whether the Company requires to respect those rights in all contexts, as it indicates 'Compliance with all applicable laws and regulations'. 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. The Company has provided different pieces of evidence for this subindicator, including various webpages, a Worker Welfare information pack and Worker Welfare - Integrating Building Responsibility Principles with Our Key Contractors. In its webpage section Worker Welfare, it indicates: 'The Worker Welfare information pack provides support contractors and suppliers to better understand Worker Welfare risks and Shell's expectations'. As for the Building Responsibility principles: 'more than 20 of our top contractors have now signed up to the Building Responsibility principles, which will impact over a million workers'. However, this subindicator looks for a publicly available policy statement declaring it expects its suppliers to commit to explicitly respect each human rights that the ILO has declared to be fundamental rights at work. Commitments are expected to be placed in Company policy documents and must apply to every extractive business partner. The Company also indicates in its webpage section External Voluntary Codes that: 'In addition to Shell's commitments, policies and standards, we also support a number of external voluntary codes that guide us to operate in a responsible way'. However, no evidence found of a expectation to respect each ILO core area of fundamental rights. [Supplier Principles, 2019: <a href="https://www.shell.com">shell.com</a>] &amp; [Worker Welfare_web, N/A: <a href="https://www.shell.com">shell.com</a>]</li> </ul>
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"> <li>• Met: Commitment to respect H&amp;S of workers: The Code of Conduct indicates: 'Our aim is to achieve Goal Zero, with No Harm and No Leaks. We are committed to the goal'. [Code of Conduct, 2015: <a href="https://www.shell.com">shell.com</a>]</li> <li>• Not Met: Commitment to ILO working hours standards or 48 hour regular work week: The 2022 Annual Report and Account indicates that 'we seek to comply with all applicable local laws and regulations, including on working hours'. Also, the 2022 Statement under the UK Modern Slavery Act states: 'The Shell Supplier Principles further clarify the expectations we have from our suppliers and contractors on labour and human rights, including (but not limited to): [...] compliance with all applicable laws and regulations on working hours'. However, no evidence found of the Company explicitly committing to respect ILO conventions on working hours or that publicly states that workers are not required to work more than 48 hours as regular working week, and that overtime is consensual and paid at a premium rate. Moreover, only policy commitments are considered a suitable source for this indicator under CHRB revised approach. [2022 Annual Report and Account, 2023: <a href="https://reports.shell.com">reports.shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Expects BPs/JVs to commit to H&amp;S of workers: The document Shell's Approach to Human Rights indicates: 'We expect contractors and suppliers to [...] provide a safe, secure and healthy workplace'. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>]</li> <li>• Not Met: Expects BPs/JVs to commit to ILO working hours standards or 48 hour regular work week: The Supplier Principles indicates: 'Contractors and suppliers conduct their activities in a manner that respects human rights as set out in the</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>United Nations Universal Declaration of Human Rights and the core conventions of the International Labour Organization (ILO) including ensuring: [...] compliance with all applicable laws and regulations on working hours'. The Statement under the UK Modern Slavery Act states: 'The Shell Supplier Principles further clarify the expectations we have from our suppliers and contractors on labour and human rights, including (but not limited to): [...] compliance with all applicable laws and regulations on working hours'. However, no formal commitment about respecting the ILO conventions on working hours or international standards on working hours found. Alternatively, the Company would achieve this by committing to a 48 hours regular working week, and consensual overtime paid at a premium rate. Moreover, only policy commitments are considered a suitable source for this indicator under CHRB revised approach. The Company has provided extra comments to CHRB regarding this indicator. However, this document has not been found in publicly available sources. [Supplier Principles, 2019: <a href="#">shell.com</a>] &amp; [2022 Modern Slavery Act Statement, 03/2023: <a href="#">shell.com</a>]</p>
A.1.3.a.EX	Commitment to respect human rights particularly relevant to the sector – land, natural resources and indigenous peoples' rights (EX)	0	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to respect land ownership/natural resources as in VGGT</li> <li>• Not Met: Commitment to respect land ownership/natural resources as in IFC Performance Standards: The document Shell's Approach to Human Rights indicates: 'Where resettlement is unavoidable, we work with local communities to help them resettle and maintain, or improve, their standard of living in accordance with international standards for resettlement'. However, it is not clear if these international standards are also in accordance with the IFC Performance Standards. Previous assessment was based on an a previous version of the document Shell's Approach to Human Rights. The webpage section Involuntary resettlement, which indicates: 'Where resettlement is unavoidable, we work with local communities to help them resettle and maintain, or improve, their standard of living in accordance with international standards for resettlement (notably the International Finance Corporation's Performance Standard 5 on land acquisition and involuntary resettlement)'. However, no public commitment to follow IFC Performance Standard 5 when physical and economic displacement for a project is determined to be necessary found as commitments are expected to be placed in Company policy documents. [Approach to Human Rights, 21/02/2023: <a href="#">shell.com</a>]</li> <li>• Not Met: Commitment to respect indigenous rights or ILO No.169 or UN Declaration: The document Shell's Approach to Human Rights indicates: 'In support of the UN Declaration on the Rights of Indigenous Peoples, our approach is to continue seeking the support and agreement of Indigenous Peoples potentially affected by our projects'. However, 'in support [...] our approach' is not considered a formal statement of commitment according to CHRB wording criteria. The Company has provided comments to CHRB regarding this indicator. However, they all came from webpages and only policy commitments are considered a suitable source for this indicator under CHRB revised approach. [Approach to Human Rights, 21/02/2023: <a href="#">shell.com</a>]</li> <li>• Not Met: Expects EX BPs to make these commitments: The Company has provided comments to CHRB regarding this indicator. It included comment on the document Shell's Approach to Human Rights, which explained its management framework and the different codes and frameworks that business partners have to follow. However, No policy statement found expecting suppliers to commit to respect ownership/use of land and natural resources and respect legitimate tenure rights related to the ownership and use of land and natural resources as set out in the relevant part(s) of the Voluntary Guidelines on the Responsible Governance of Tenure of Land (VGGT) or the IFC Performance Standards. Suppliers are also expected to respecting indigenous peoples' rights or references the relevant part(s) of the ILO Convention on Indigenous and Tribal Peoples No.169 or of the UN Declaration on the Rights of Indigenous Peoples. [Approach to Human Rights, 21/02/2023: <a href="#">shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to obtain FPIC or zero tolerance to land grabbing: The document Shell's Approach to Human Rights indicates: 'We recognise the principle of free, prior and informed consent (FPIC) as interpreted by the International Finance Corporation Performance Standards as a safeguard for Indigenous Peoples' rights'. However, 'recognise' is not considered a formal statement of commitment according to CHRB wording criteria. The Company has provided comments to CHRB regarding this indicator. It included the 2022 Sustainability Report, which indicates: 'Our activities can affect Indigenous Peoples[...]. We seek the support and agreement of Indigenous Peoples potentially affected by our activities through dialogue, culturally appropriate grievance mechanisms and impact management</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>processes. Shell has a public position statement on Free Prior and Informed Consent (FPIC), a principle recognised in the UN Declaration on the Rights of Indigenous Peoples. It entails open dialogue, good-faith negotiations and, where appropriate, the development of agreements that address the needs of Indigenous Peoples'. It has also referred to two other webpage which corroborate this information. However, no publicly available policy statement committing it to respecting ownership/use of land and natural resources which also includes a commitment to obtain FPIC from indigenous peoples and local communities for transaction(s) involving land and natural resources found. Alternatively, the Company could commit to a zero tolerance for land grabbing. Moreover, commitments are expected to be placed in formal policy documents. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>] &amp; [2022 Sustainability Report, 2023: <a href="https://reports.shell.com">reports.shell.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to respect the right to water: The Company has provided comments to CHRB regarding this indicator. It included the webpage section Our approach to fresh water, which indicates: 'Water is one of four priority topics [...]. Our ambition is to conserve fresh water by reducing consumption and increasing reuse and recycling. [...] We will reduce the amount of fresh water consumed in our facilities, starting by reducing fresh-water consumption by 15% by 2025 compared with 2018 levels* in areas where there is high pressure on fresh-water resources [...]'. The Company also made reference to another webpage section which explains how it works with communities. However, no commitment to respecting the right to water found. Commitments are expected to be placed in formal policy documents. [Our approach to fresh water_web, N/A: <a href="https://www.shell.com">shell.com</a>] &amp; [Working with Communities_web, N/A: <a href="https://www.shell.com">shell.com</a>]</li> <li>• Not Met: Expects EX BPs to make these commitments</li> </ul>
A.1.3.b.EX	Commitment to respect human rights particularly relevant to the sector – security (EX)	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> <li>• Met: Commitment to Voluntary Principles on Security and HRs: The Company is a VPs participant, and publishes an annual report to the VPs detailing their implementation of the VPs in their operations. [Overview Implementation Voluntary Principles on Security and Human Rights 2021, 2021: <a href="https://www.shell.com">shell.com</a>]</li> <li>• Not Met: Commits to International Humanitarian Law</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Expects EX BPs to commit to these rights: The Company's Approach to Human Rights explains its management framework and the different codes and frameworks that business partners have to follow. It indicates: 'The Health Safety Security Environment &amp; Social Performance Control Framework (HSSE &amp;SP CF) is made up of a series of mandatory manuals, which are in line with the Shell Commitment and Policy on HSSE&amp;SP and the Shell Code of Conduct. [...] The Control Framework applies to every Shell entity, including all employees and contract staff, and to Shell-operated ventures'. It also makes reference to its 2022 VPSHR annual report. However, no evidence found that it expects its business partners to respect the Voluntary Principles on Security and Human Rights (VPs) or to only use security providers who are members of the International Code of Conduct of Private Security Providers Association (ICoCA) as well as to commit to respect international humanitarian law (IHL). HSSE &amp;SP CF, found in the webpage section Commitments Policies and Standards, does not make any further to these expectations. Moreover, commitments are expected to be placed in Company policy documents. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>] &amp; [2022 VPSHR Report, 2023: <a href="https://www.shell.com">shell.com</a>]</li> </ul>
A.1.4	Commitment to remedy	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> <li>• Met: Commitment to remedy adverse HRs impacts: The document Shell's Approach to Human Rights indicates: 'We provide and facilitate Access to Remedy through our Community Feedback Mechanisms and the Shell Global Helpline'. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>]</li> <li>• Met: Expects EX BPs to make this commitments: The document Shell's Approach to Human Rights indicates: 'In line with our Worker Welfare commitment and Building Responsibly Principles we contractually require high labour risk contractors to provide grievance mechanisms and access to remedy'. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to collaborate with judicial or non-judicial mechanisms: The document Shell's Approach to Human Rights indicates: 'Shell does not require individuals or communities to permanently waive their legal right to bring a claim through a judicial process as a precondition of raising a grievance through a Shell grievance mechanism, nor will Shell otherwise take extrajudicial measures to</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			obstruct state-based judicial processes. [...] We promote resolution through non-judicial remediation'. However, no policy statement found committing it to collaborating both with judicial and non-judicial mechanisms to provide access to remedy. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a> ] <ul style="list-style-type: none"> <li>• Not Met: Commitment to work with EX BPs on remedy: The Company has provided comments to CHRB regarding this indicator. It included a comment on the Shell's Approach to Human Rights which explained what is expected from employees, contractors, and those working in joint ventures that we operate. However, no commitment to work with suppliers to remedy adverse impacts which are directly linked to the Company's operations, products or services found. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>]</li> </ul>
A.1.5	Commitment to respect the rights of human rights defenders	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Met: Zero tolerance of threats/attacks on HRDs: The document Shell's Approach to Human Rights indicates: 'Shell does not interfere or inhibit the peaceful, lawful and safe activities of human rights defenders to exercise these rights even if these should be linked to issues related to our business operations. Shell will not contribute to or support retaliation, threats, intimidation or attacks against those who raise human rights-related concerns in relation to its operations'. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>]</li> <li>• Not Met: Expects BPs to make this commitment: The Company has provided comments to CHRB regarding this indicator. It included comment on the document Shell's Approach to Human Rights, which explained its management framework and the different codes and frameworks that business partners have to follow. However, it is not clear the Company expects its business partners to commit to not tolerate attacks or intimidation against human rights defenders. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Commitment to working with HRDs to create safe and enabling environment: The Company has provided comments to CHRB regarding this indicator. It included a reference to the webpage section Working with Communities, which indicates: 'Our projects can have an impact on neighbouring communities where we operate. Therefore, we work with subject matter experts (SMEs) to understand the effects that a project may have on land, livelihoods and culture. We also engage with communities to understand their priorities and concerns. We work to mitigate any possible negative consequences of a project, working alongside our technical and commercial teams'. However, 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. Moreover, commitments are expected to be placed in Company policy documents. [Working with Communities_web, N/A: <a href="https://www.shell.com">shell.com</a>]</li> </ul>

## 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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Met: Board level responsibility for HRs: The document Shell's Approach to Human Rights indicates: 'The Safety, Environment and Sustainability Committee (SESCo) – a board committee that assists the Board of Directors of Shell PLC – reviews the standards, policies and conduct of the Company relating to the application of the Shell General Business Principles including Sustainable Development, and reviews the effectiveness of the compliance programme, including compliance with the Code of Conduct which includes Shell's responsibility to respect human rights'. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>]</li> <li>• Not Met: Describes HRs expertise of Board member</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Board member/CEO signal importance of HRs in their communications: The Company has referred, in its feedback to CHRB, that the Chief Executive Officer Wael Sawan, Chief Executive Officer has signed the forewords of the Modern Slavery Statement: ‘At Shell our business principles guide how we go about delivering our strategy, Powering Progress. These principles, which are based on our core values of honesty, integrity and respect for people and includes those about the steps we take to safeguard against forced labour in our business and supply chains. This UK Modern Slavery Act statement sets out these steps throughout 2022. We continued to make progress and remain committed to enhancing our efforts in this area. We must continue to learn and adjust our approach where necessary. We will listen, learn and collaborate with industry associations, governments, NGOs and our contractors and suppliers across the world. For 2023, this means we will: Continue to have honest dialogues with our contractors and suppliers; Learn from investigations into practices contrary to our values and policy. Introduce our new Safety, Environment &amp; Asset Management (SEAM) framework this year, making our efforts to guard against forced labour more effective’. However, this subindicator looks for speeches discussing why human rights matter to the business or challenges that the Company has faced in respecting them, or a piece that evolves around the Company and human rights. [2022 Modern Slavery Act Statement, 03/2023: <a href="https://www.shell.com">shell.com</a>]</li> </ul>
A.2.2	Board responsibility	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Process to review HRs strategy at board level: The 2021 Annual Report indicates: ‘The Committee [Safety, Environment and Sustainability Committee] meets regularly to review and discuss a wide range of important topics. These include the safe condition and responsible operation of Shell’s assets and facilities, [...] any major incidents that impact or had the potential to impact safety, [...]. The Committee also endorses the annual Shell assurance plan for Health, Security, Safety, Environment and Social Performance (HSSE &amp; SP) and Asset Management, and reviews the execution of the plan and audit outcomes. The Committee assesses Shell’s overall sustainability performance and provides input to Shell’s annual reporting and disclosures on sustainability [...]’. The Company has provided comments to CHRB regarding this indicator. It included the webpage section Sustainability governance which indicates: ‘The Safety, Environment and Sustainability Committee (SESCo) is one of four standing committees of the Board of Directors of Shell plc. [...] In 2022, SESCo held five meetings’. [Annual Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>] &amp; [Sustainability Governance_web, N/A: <a href="https://reports.shell.com">reports.shell.com</a>]</li> <li>• Met: Example of HRs issues/trends discussed in last reporting period: The webpage section Sustainability governance provides details on topics discussed by the Safety, Environment and Sustainability Committee in 2022: ‘The topics discussed in depth by the Committee included personal and process safety, [...] remuneration metrics [...]. The Committee also reviewed wider matters of public concern such as [...] water scarcity, just transition, human rights, diversity and inclusion, and access to energy in low- and middle-income countries. The Committee engaged with external stakeholders on the topic of nature-based solutions and gained valuable insights on how Shell’s approach is perceived. SESCo continued to monitor Shell’s approach to the health of its employees and contractors, in terms of mental well-being in particular. The Committee also continued to review the security risks faced by Shell and how these risks are being proactively managed’. [Sustainability Governance_web, N/A: <a href="https://reports.shell.com">reports.shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Meets both requirements under score 1: See above.</li> <li>• Not Met: Describes how affected stakeholders / HRs experts inform board discussions: The webpage section Sustainability governance indicates that ‘The Committee [Safety, Environment and Sustainability Committee] engaged with external stakeholders on the topic of nature-based solutions and gained valuable insights on how Shell’s approach is perceived’. However, this subindicator looks for a description of how the experiences of affected stakeholders or external human rights experts informed these discussions (discussions specifically on Human Rights). [Sustainability Governance_web, N/A: <a href="https://reports.shell.com">reports.shell.com</a>]</li> </ul>
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"> <li>• Met: At least one board member incentive linked to HRs commitments: Regarding Executive Directors’ annual bonuses, it indicates: ‘To ensure that the scorecard remains well aligned with our strategic and operational priorities, the REMCO has reviewed the structure of the 2022 scorecard. The REMCO will</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>continue to focus on four key areas: financial delivery, operational excellence, progress in the energy transition, and safety'. Metrics related to safety include: 'Serious Injury and Fatality Frequency; Tier 1 and 2 process safety'. The CEO is a Board member. [Annual Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Incentive scheme linked to key HRs risks beyond employee H&amp;S: It also explains: 'The measures relating to safety are as follows: personal safety: Serious Injury and Fatality Frequency (SIF-F), which ensures we focus our attention and learning on those incidents with the potential to cause the most serious harm; and process safety: based on the number of Tier 1 and 2 operational safety incidents'. However, it is not clear if workers at extractive business partners' or local communities are included in these targets. [Annual Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Performance criteria linked to HRs made public: The performance measure 'safety' corresponds to 15% of the 2022 annual bonus scorecard. [Annual Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>]</li> <li>• Not Met: Review of other board incentives for coherence with HRs policies</li> </ul>
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"> <li>• Not Met: Board process to review business model and strategy for HRs risks</li> <li>• Not Met: Describes frequency and triggers for reviewing business model</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets both requirements under score 1</li> <li>• Not Met: Example of actions resulting from reviews</li> </ul>

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

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Score of 1 on A.1.2.a: See A.1.2.a</li> <li>• Met: Senior responsibility for HRs implementation and decision making: The document Shell's Approach to Human Rights indicates: 'A steering committee composed of senior executives, chaired by the Director Strategy, Sustainability and Corporate Relations, supports the work of the Human Rights Working Group'. [Approach to Human Rights, 21/02/2023: <a href="https://shell.com">shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Describes day-to-day responsibility for implementing HRs commitments: The Company has a Human Rights Working Group to advise and support implementation of approach to human rights. See below. [Approach to Human Rights, 21/02/2023: <a href="https://shell.com">shell.com</a>]</li> <li>• Met: Day-to-day resources and expertise allocation in own operations: Shell has a cross-functional Human Rights Working Group (HRWG) to advise and support the implementation of our approach to human rights. This group has representatives from all our focus areas, various experts from across the organisation, and includes Business for Social Responsibility (BSR) as an external advisor. Throughout the year the working group discusses key developments, manages potential risks and improvement opportunities [Approach to Human Rights, 21/02/2023: <a href="https://shell.com">shell.com</a>]</li> <li>• Not Met: Resources and expertise allocation with EX BPs: The Company has provided comments to CHRB regarding this indicator about IPIECA and its relationship with it, the availability of IPIECA Labour Reference Tool and the publication of the fourth edition of the 'Sustainability reporting guidance for the oil and gas industry'. However, the subindicator looks for information on how the Company allocates resources and expertise for the day-to-day management of relevant human rights issues within its extractive business partners. [Worker Welfare information pack, N/A: <a href="https://shell.com">shell.com</a>] &amp; [Voluntary reporting standards and frameworks_web, N/A: <a href="https://shell.com">shell.com</a>]</li> </ul>
B.1.2	Incentives and performance management	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"> <li>• Met: Senior manager incentives linked to HRs commitments: Regarding executive directors' annual bonuses, it indicates: 'To ensure that the scorecard remains well aligned with our strategic and operational priorities, the REMCO has reviewed the structure of the 2022 scorecard. The REMCO will continue to focus on four key areas: financial delivery, operational excellence, progress in the energy transition, and safety'. See below further details on the specific safety metrics included in performance incentives. [Annual Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: Incentive scheme linked to key HRs risks beyond employee H&amp;S: The 2021 Annual Report also explains: 'The measures relating to safety are as follows: personal safety: Serious Injury and Fatality Frequency (SIF-F), which ensures we focus our attention and learning on those incidents with the potential to cause the most serious harm; and process safety: based on the number of Tier 1 and 2 operational safety incidents'. The performance measure 'Safety' includes safety of Tier 2. The Company has provided comments to CHRB regarding this indicator. It included the 2022 Annual Report and Account which explain: 'Serious Injury, Illness and Fatality (SIF) is defined as a serious work-related injury or illness that resulted in fatality or a life-altering event, which is defined as a long-term or permanent injury or illness with significant impact on daily activities. Serious Injury and Fatality Frequency (SIF-F) is calculated by dividing the number of employee and contractor SIF by 100 million working hours'. [Annual Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>] &amp; [2022 Annual Report and Account, 2023: <a href="https://reports.shell.com">reports.shell.com</a>] Score 2</li> <li>• Met: Performance criteria linked to HRs made public: The performance measure 'safety' corresponds to 15% of the 2022 annual bonus scorecard. [Annual Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>]</li> <li>• Not Met: Review of other senior management incentives for coherence with HRs policies: The Company discloses information on personal safety (SIF-F) and process safety (number of Tier 1 and 2 process safety events) performance for the year 2022. However, the subindicator looks for evidence that it has reviewed other senior management performance incentives to ensure coherence with its human rights policy commitment, so no incentive jeopardises the Company's Human Rights commitments. [2022 Annual Report and Account, 2023: <a href="https://reports.shell.com">reports.shell.com</a>]</li> </ul>
B.1.3	Integration with enterprise risk management	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> <li>• Met: HRs risks integrated as part of enterprise risk system: The 2021 Annual Report, flags the Company's risks (included in the risk management). Part of operation risks include the following: 'The nature of our operations exposes us, and the communities in which we work, to a wide range of health, safety, security and environment risks'. It then describes it: 'The health, safety, security and environment (HSSE) risks to which we and the communities in which we work are potentially exposed cover a wide spectrum, given the geographical range, operational diversity and technical complexity of our operations. These risks include [...] social unrest, [...] and safety lapses. If a major risk materialises, such as an explosion or hydrocarbon leak or spill, this could result in injuries, loss of life [...]'. [Annual Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>]</li> <li>• Met: Provides an example: The 2021 Annual Report also discloses how these risks are managed: 'We have standards and a clear governance structure to help manage HSSE risks and avoid potential adverse effects. The standards and governance structure also help us to develop mitigation strategies aimed at ensuring that if an HSSE risk materialises, we avoid catastrophic consequences and have ways of trying to remediate any environmental damage. Our standards and governance structure are defined in our Health, Safety, Security, Environment and Social Performance (HSSE &amp; SP) Control Framework and supporting guidance documents. These describe how key controls should be operated, for example to ensure safe production and implementation of maintenance activities. Shell Internal Audit provides assurance on the effectiveness of HSSE &amp; SP controls to the Board. We routinely practise implementing our emergency response plans to significant risks (such as a spill, toxic substances, fire or explosion)'. [Annual Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>] Score 2</li> <li>• Not Met: Risk assesment by Audit Committee or independent third party</li> </ul>
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> <li>• Met: Score of 1 on A.1.2.a: See A.1.2.a [Training - Code of Conduct _web, N/A: <a href="https://shellcoclearning.com">shellcoclearning.com</a>]</li> <li>• Met: Communicates HRs policies to all workers in own operations: The 2021 UK Modern Slavery Act indicates: 'With limited exception, Shell staff undertake regular refresher training on our Code of Conduct and associated Ethics and Compliance policies. Training participation is documented, repetition cycles are clearly defined, and follow-up is automated. Both the Code of Conduct and Shell General Business Principles are available on our website in a number of languages'. The Code of Conduct contains the Company's Human Rights provisions. Also, the training is openly available online. [UK Modern Slavery Act 2021, 09/03/2021: <a href="https://shell.com">shell.com</a>] &amp; [Training - Code of Conduct _web, N/A: <a href="https://shellcoclearning.com">shellcoclearning.com</a>]</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Communicates HRs policies to stakeholders</li> <li>• Not Met: Example of how HRs policies are accessible for intended audience: The Code of Conduct indicates: 'In our interactions with employees, business partners and local communities, we seek to listen and respond to them honestly and responsibly'. Although the Code of Conduct and Shell General Business Principles are available on the website in a number of languages, it is not clear how the Company ensures the form and frequency of the information communicated is accessible to its intended audience, including local communities. The document Shell's Approach to Human Rights indicates that 'The Shell Code of Conduct explains how employees, contractors, and anyone else acting on behalf of Shell must behave to live up to our business principles. Shell provides mandatory training and regularly reminds employees and contractors about the importance of both the SGBPs and the Code of Conduct'. It provides further information, in its 2022 Annual Report and Account, on its Code of Conduct and it indicates that its ethics and compliance requirements are communicated to 'employees and contractors and, where necessary and appropriate, to agents and business partners'. However, this subindicator looks for an example of how it ensures the form and frequency of the information communicated is accessible to its intended audience, including local communities. [Code of Conduct, 2015: <a href="https://www.shell.com">shell.com</a>] &amp; [2022 Annual Report and Account, 2023: <a href="https://reports.shell.com">reports.shell.com</a>]</li> </ul>
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"> <li>• Not Met: Meets ILO requirement for suppliers on A.1.2.a</li> <li>• Not Met: Describes steps to communicate HRs policies to EX BPs: The webpage section Powering Progress in its Supply Chain contains supplier information and its Terms and Conditions. However, this subindicator looks for information on how the Company actively communicates its human rights policy commitments to its extractive business partners. [Powering Progress in its Supply Chain_web, N/A: <a href="https://www.shell.com">shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Describes how HRs policies are contractual/binding for suppliers: The 2021 UK Modern Slavery Act indicates: 'In our model procurement contracts, contractors and suppliers agree to adhere to the Shell General Business Principles, the Shell Supplier Principles and the Shell Code of Conduct'. These documents contain the Company's Human Rights provisions. [UK Modern Slavery Act 2021, 09/03/2021: <a href="https://www.shell.com">shell.com</a>]</li> <li>• Not Met: Requires EX BPs to cascade contractual/binding HRs policies to their BPs: As indicated above: 'Each of Shell's contractors and suppliers has its own supply chain and we recognise that each level in the supply chain is responsible for ensuring compliance with all applicable laws and regulations and for respecting human rights'. However, it is not clear if the Company requires extractive business partners to cascade down contractual or other binding arrangements. The Company has provided comments to CHRB regarding this indicator. However, although Shell Supplier Principles and its Terms and Conditions were presented, the key content of the feedback has not been found in publicly available sources. [UK Modern Slavery Act 2021, 09/03/2021: <a href="https://www.shell.com">shell.com</a>]</li> </ul>
B.1.5	Training on Human Rights	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"> <li>• Met: Score of at least 1 on A.1.2.a: See A.1.2.a</li> <li>• Met: Describes how workers are trained on HRs policy commitments: The 2021 UK Modern Slavery Act indicates: 'With limited exception, Shell staff undertake regular refresher training on our Code of Conduct and associated Ethics and Compliance policies. Training participation is documented, repetition cycles are clearly defined, and follow-up is automated. Both the Code of Conduct and Shell General Business Principles are available on our website in a number of languages'. The Code of Conduct contains the Company's Human Rights provisions. Also, the training is openly available online. [UK Modern Slavery Act 2021, 09/03/2021: <a href="https://www.shell.com">shell.com</a>]</li> <li>• Met: Trains relevant managers including security on HRs: The Company indicates that 'Security staff and contractors have been trained in the VPs and we have incorporated them into our core security-related processes and contracts'. In the Case of Nigeria, 'VPSHR training for GSA was arranged at deployment and during quarterly refresher briefings. VPSHR trainings have recently included implications of the COVID-19 pandemic on VPSHR and civil-military relations'. As for Iraq: 'BGC had regular VPSHR engagements with relevant company personnel, including training on the guiding principles of VPSHR, the basic principles for the use of force, as well as practical exercises after which a certificate was issued'. [Overview</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Implementation Voluntary Principles on Security and Human Rights 2021, 2021: <a href="http://shell.com">shell.com</a></p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Score of 2 on A.1.2.a: See A.1.2.a</li> <li>• Met: Meets both requirements under score 1: See above.</li> <li>• Met: Trains BPs to meet HRs commitments: The 2021 UK Modern Slavery statement indicates: 'we have an e-learning tool on human rights that is available to all employees and contractors. It includes both a specific supply chain and worker welfare module to further enhance understanding of our risk-based due diligence processes to manage labour rights and modern slavery in the supply chain. More than 500 staff have been nominated to complete this training. [...] For our suppliers we have developed a Worker Welfare information pack to enhance their understanding of how to manage Worker Welfare and Labour Rights when working for Shell. We have supported Building Responsibly and IPIECA in the joint development of labour rights training which we plan to promote among our suppliers when it becomes available'. [UK Modern Slavery Act 2021, 09/03/2021: <a href="http://shell.com">shell.com</a>]</li> <li>• Not Met: Discloses % suppliers trained</li> </ul>
B.1.6	Monitoring and corrective actions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Score of at least 1 on A.1.2.a: See A.1.2.a</li> <li>• Met: Monitors implementation of HRs policy commitments across global ops and EX BPs: The 2021 UK Modern Slavery Act indicates: 'Through our procurement team's supplier qualification process, contractors or suppliers may be subject to on-site audits, which could be announced or unannounced, and which may be performed by either Shell personnel or third-party auditors. In addition, we run HSSE&amp;SP Control Framework audits (self-assessments, peer reviews and independent audits) to verify compliance with our Worker Welfare Manual. [...] On an annual basis, we collect performance data against internal mandatory requirements such as the Shell General Business Principles and our Code of Conduct. Senior Shell representatives are required to confirm such performance data where Shell is the operator or has a controlling interest'. The Code of Conduct contains the Company's Human Rights provisions. [UK Modern Slavery Act 2021, 09/03/2021: <a href="http://shell.com">shell.com</a>]</li> <li>• Not Met: Discloses % of EX BP's monitored</li> <li>• Not Met: Describes how workers are involved in monitoring: As it is indicated above, on-site audits 'may be performed by either Shell personnel or third-party auditors'. However, no further details found on description of how workers are involved in the monitoring process. [UK Modern Slavery Act 2021, 09/03/2021: <a href="http://shell.com">shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Score of 2 on A.1.2.a: See A.1.2.a</li> <li>• Not Met: Describes corrective actions process: The document Shell's Approach to Human Rights indicates: 'The results of supplier assessments are summarized in a rating depending on the number and significance of gaps between our requirements and the supplier's policies or performance. We will investigate allegations of practices running contrary to the Supplier Principles that are raised with us. Practices running contrary to the Supplier Principles may result in suppliers being required to develop corrective action plans backed up by on-site audits'. Moreover, the document Embedding Shell's Supplier Principles indicates: 'If gaps are identified, we may work with suppliers and contractors to help them understand how to close these gaps, implement corrective action – which may include on-site audits from Shell – or we may consider terminating the contract'. However, this subindicator looks for a description of the corrective action process, which was not found. [Approach to Human Rights, 21/02/2023: <a href="http://shell.com">shell.com</a>] &amp; [Embedding Shell's Supplier Principles, 2019: <a href="http://shell.com">shell.com</a>]</li> <li>• Not Met: Discloses findings and number of correction action processes</li> </ul>
B.1.7	Engaging and terminating business relationships	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: HRs performance affects selection EX BPs: The document Shell's Approach to Human Rights indicates: 'Contractors and suppliers deemed to be at higher risk from labor rights issues are engaged to undertake a detailed assessment of their management system prior to the award of a contract. This assessment includes a declaration of their own process to assess and manage labor rights risks with their own suppliers. For certain contracted services in higher risk locations, we include a contractual obligation requiring contractors to develop a worker welfare plan that includes, among others, ethical recruitment practices and no use of forced labor'. Also, in the webpage section Process flow for Sourcing with Shell, it adds: 'The Shell</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Contracting &amp; Procurement Data or CP Data representative evaluates and selects the supplier with the intent to invite them to an upcoming sourcing event. The recognition and selection are based on, amongst others, the following considerations: capability to act in accordance with the Shell General Business Principles and Shell Supplier Principles, [...] ability to deliver the scope of work safely and manage human rights/worker welfare within their own operations and respective supply chains'. [Approach to Human Rights, 21/02/2023: <a href="https://shell.com">shell.com</a>] &amp; [Process flow_web, N/A: <a href="https://shell.com">shell.com</a>]</p> <ul style="list-style-type: none"> <li>• Met: HRs performance affects ongoing BPs relationships: The document Shell's Approach to Human Rights indicates: 'contracts may be terminated with immediate effect if suppliers breach Shell General Business Principles'. Shell's General Business Principles contain the Company's Human Rights provisions. [Approach to Human Rights, 21/02/2023: <a href="https://shell.com">shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes positive HRs incentives for business relationships</li> <li>• Met: Works with EX BPs to meet HRs requirements: The webpage section Worker Welfare indicates: 'We have set clear standards for labour rights, living and working conditions for our employees and contractors. We strongly support the industry coalition Building Responsibly and have included their Worker Welfare principles into our own Health, Safety, Security, Environment and Social Performance (HSSE &amp; SP) Control Framework, in order to implement them across our activities and contracts using a risk-based approach. The Worker Welfare Manual outlines requirements for Shell and contractors on worker welfare risk assessments, welfare standards on working and living conditions and labour rights as well as worker feedback'. The Modern Slavery statement indicates: 'we have an e-learning tool on human rights that is available to all employees and contractors. It includes both a specific supply chain and worker welfare module to further enhance understanding of our risk-based due diligence processes to manage labour rights and modern slavery in the supply chain. More than 500 staff have been nominated to complete this training. [...] For our suppliers we have developed a Worker Welfare information pack to enhance their understanding of how to manage Worker Welfare and Labour Rights when working for Shell. We have supported Building Responsibly and IPIECA in the joint development of labour rights training which we plan to promote among our suppliers when it becomes available'. [Worker Welfare_web, N/A: <a href="https://shell.com">shell.com</a>] &amp; [UK Modern Slavery Act 2021, 09/03/2021: <a href="https://shell.com">shell.com</a>]</li> </ul>
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"> <li>• Not Met: Describes how workers and communities identified and engaged in the last two years: The document Shell's Approach to Human Rights indicates: 'Engaging with communities is an important part of our approach to managing human rights and providing access to remedy. Shell's community liaison officers act as a bridge between the local community and the project or asset. By working with local communities, we are able to jointly identify solutions and opportunities. We have community feedback mechanisms at our operations and projects to receive, track and respond to questions and complaints from community members. This enables us to capture and resolve concerns quickly in a transparent way, and to track our performance'. However, although the Company indicates that it engages with local communities no evidence was found of engagement with workers of extractive business partners. Moreover, it is not clear the process by which it identifies affected stakeholders with whom to engage, beyond local community. [Approach to Human Rights, 21/02/2023: <a href="https://shell.com">shell.com</a>]</li> <li>• Not Met: Discloses stakeholders whose HRs may be affected: The document Shell's Approach to Human Rights indicates: 'Our operations in certain parts of the world affect Indigenous Peoples who hold specific rights for the protection of their cultures, traditional ways of life and special connections to lands and waters'. No further details found including other potentially affected stakeholders. The Company has provided comments to CHRB regarding this indicator making reference to its salient human rights issues. However, this subindicator looks for evidence of how the Company determines the categories of stakeholders whose human rights have been or may be affected by its activities. [Approach to Human Rights, 21/02/2023: <a href="https://shell.com">shell.com</a>]</li> <li>• Not Met: Provides two examples of engagement with stakeholders: The Company notes, in its webpage section Working with Communities, that 'We need to understand the priorities and address the concerns or grievances people may have [...]'. In Colombia we engaged with local communities located along the Caribbean coast to understand their concerns around safety whilst fishing at sea. Following these engagements a programme sponsored by Shell, fishermen and women from</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Colombia's coastal communities have adopted new safety practices designed to reduce risk'. It further states that 'In 2019, a new approach by Shell to a seismic survey in Albania identified numerous sites of cultural significance ahead of the survey starting which gave experts time to devise ways of protecting them. This helped to build trust with stakeholders, reduce project delays and minimise any potential safety-related incidents. Shell's innovative approach received backing from regulators and a subsequent seismic survey was carried out using this method in 2021'. However, it was unclear to what extent the Company engaged stakeholders as part of this process. The Company has provided comments to CHRB regarding this indicator. It included the webpage section LGTB+, which indicates: 'Our ongoing conversations on LGBT+ equity and inclusion, at all levels of the organisation, shape our action plans: Global LGBT+ forum: A cross-functional global team comprised of LGBT+ colleagues from our employee resource groups (ERGs), Human Resources Business representatives who have a common passion in the advancement of LGBT+ inclusion, the Forum provides a safe space for colleagues around the world to connect with each other and drives the strategic direction for LGBT+ inclusion across Shell globally. The Forum is an agent of meaningful change and its members act as LGBT+ ambassadors, providing expertise and advice to Shell leaders and employee resource groups. The Global LGBT+ forum is supported by a Steering Committee consisting of senior leaders and colleagues from around the world. In 2022, we rolled out Global LGBT+ Inclusion Guidelines developed by the Global LGBT+ forum, with input from numerous internal stakeholders and external experts, and are based on best practices, external research and guidance'. Also, the Company makes reference to its impact assessment process. However, this subindicator looks for two examples of its engagement with stakeholders whose human rights have been or may be affected by its activities (or their legitimate representatives or multi-stakeholder initiatives) in the last two years. [Working with Communities_web, N/A: <a href="https://www.shell.com">shell.com</a>] &amp; [LGTB+_web, LGTB+: <a href="https://www.shell.com">shell.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Analysis of stakeholder views on company's HRs issues</li> <li>• Met: Describes how stakeholders views influenced company's HRs approach: Regarding its works above mentioned on LGTB+, which indicates: 'Employee Resource groups: The role of staff in shaping our strategy extends to the country level. Local leaders sponsor and support our 15 ERGs focussed on LGBT+ inclusion. Our first LGBT+ ERG was in the USA and recently celebrated its 25th birthday, and our most recent ERGs were established in Singapore and Spain. We also have groups in Australia, Brazil, Canada, Germany, India, the Netherlands, Norway, the Philippines, Poland, South Africa, Thailand and the UK. Our UK Proud@Shell ERG was recognised as a Top 10 Network Group (ERG) in the British LGBT Awards in 2021'. [LGTB+_web, LGTB+: <a href="https://www.shell.com">shell.com</a>]</li> </ul>

## 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"> <li>• Met: Describes process of identifying risks in own operations: The Company states that ' We have an integrated approach to human rights that is informed by the UN Guiding Principles. This is embedded into our policies, enterprise risk management frameworks and processes. Human rights due diligence is embedded into our ways of working [...] We focus on four areas where respect for human rights is particularly critical to the way we operate and where we have identified the risks are highest for potential impacts on human rights: labour rights, communities, supply chains and security'. See below further details. The Company conducts impact assessment for every major project and includes community consultation. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: Describes process for identifying risks in EX BPs: The 2021 UK Modern Slavery Act indicates: ‘We recognize the role of counterparty due diligence in bringing our commitments to life. In our supply chains, all direct suppliers undergo pre-contract screening, and this includes screening against sanctions lists and adverse media checks where evidence of modern slavery and human rights abuse could be identified. [...] Supply chain country risk is derived from external indices provided by Verisk Maplecroft that indicate the potential for modern slavery risks both in country, as well as for migrant workers from these countries. Supply chain category risk has been determined by analysis of typical contract work-scopes, identifying those such as branded merchandise and construction or maintenance services where there may be higher risks of unethical labour practices in the recruitment of migrant workers. [...] In our trading and supply business we have run a risk assessment review programme to improve our modern slavery risk assessment and introduced a life cycle management programme in our nature-based solution activities. In our Downstream biofuels business where the biofuels and biofuels feedstock supply chain may pose an increased risk, the sustainability risk assessments we carry out on the feedstock and countries of origin also includes an assessment of modern slavery risks’. [UK Modern Slavery Act 2021, 09/03/2021: <a href="https://www.shell.com">shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Describes global risk identification system incl. stakeholder consultation: The document Shell’s Approach to Human Rights indicates: ‘We have an integrated approach to human rights that is informed by the UN Guiding Principles, and is embedded into our policies, enterprise risk management frameworks and processes’. Also, ‘We conduct impact assessments for every major project and consider the economic, social, environmental and health opportunities and risks. This helps us to manage and reduce impacts on the environment and on communities throughout the lifetime of the project. We engage with communities and other stakeholders as part of our impact assessment process to share information, consider suggestions and discuss possible ways to address their concerns’. The 2021 UK Modern Slavery Act indicates: ‘Supply chain country risk is derived from external indices provided by Verisk Maplecroft that indicate the potential for modern slavery risks both in country, as well as for migrant workers from these countries’. [UK Modern Slavery Act 2021, 09/03/2021: <a href="https://www.shell.com">shell.com</a>] &amp; [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>]</li> <li>• Not Met: Describes how risk identification system is triggered by new circumstances: The document Shell’s Approach to Human Rights indicates: ‘ We recognize the role of counterparty due diligence in bringing our commitments to life. In our supply chains, all direct suppliers undergo pre-contract screening. This includes screening against public allegation for human rights abuses and evidence of slavery’. However, this subindicator looks for a broader approach in terms of how Company due diligence procedures can be triggered by changes in locations, regulation or other factors affecting the Company’s context. The Company has provided feedback to CHRB regarding this indicator. It included comments from the same document which indicates: ‘Shell has a cross-functional Human Rights Working Group (HRWG) to advise and support the implementation of our approach to human rights. This group has representatives from all our focus areas, various experts from across the organisation, and includes Business for Social Responsibility (BSR) as an external advisor. Throughout the year the working group discusses key developments, manages potential risks and improvement opportunities’. It also makes reference to its 2022 VPSHR Overview Implementation Report, however, the report focus specifically on the Voluntary Principles on Security and Human Rights, which is already assessed in another part of the research. This subindicator looks for a description of how its process to identify human rights risks and impacts are triggered by new country operations, new business relationships, new human rights challenges or conflict affecting particular locations, beyond security. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not Met: Describes risks identified in relation to new circumstances: The Company has provided comments to CHRB regarding this indicator. It included the document Shell’s Approach to Human Rights, which regarding security indicates: ‘Shell strives to keep staff and facilities safe while respecting the human rights and security of local communities. We carefully assess security threats and risks to our operations and work with governments and partners to mitigate negative consequences. We have implemented the Voluntary Principles on Security and Human Rights since their development in 2000’. However, this subindicator looks for a description of the risks identified specifically in relation to new country operations, new business relationships, new human rights challenges or conflict affecting particular locations, including through heightened due diligence in any conflict-affected areas.</li> </ul>
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"> <li>• Met: Describes assessment process and discloses salient HRs risks: The document Shell’s Approach to Human Rights indicates: ‘We focus on four areas where respect for human rights is particularly critical to the way we operate and where we have identified the risks are highest for potential impacts on human rights: labour rights, communities, supply chains and security’. It also states that ‘We conduct impact assessments for every major project and consider the economic, social, environmental and health opportunities and risks. This helps us to manage and reduce impacts on the environment and on communities throughout the lifetime of the project. [...] With the support of an external advisor, Business for Social Responsibility (BSR), Shell has carried out an exercise of re-assessing and identifying our current most salient issues, as part of the continued effort to ensure our human rights approach is effective and fit for purpose’. It then discloses its salient Human Rights risks. In addition, the webpage section Impact Assessment notes: ‘During the project development process we review the following: we assess the potential environmental, social and health impacts of the project; we carry out detailed studies so we understand any specific local risks. This may include risks such as water shortage, cultural heritage or security issues; and we engage with local communities to understand their concerns [...]’. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>] &amp; [Impact assessments_web, N/A: <a href="https://www.shell.com">shell.com</a>]</li> <li>• Met: Describes how process applies to EX BPs: The 2021 UK Modern Slavery Act indicates: ‘Certain areas of our supply chain may pose a higher labour rights risk due to their location and the nature of the goods and services procured. Our risk assessment is based on country and category risk. Supply chain country risk is derived from external indices provided by Verisk Maplecroft that indicate the potential for modern slavery risks both in country, as well as for migrant workers from these countries. Supply chain category risk has been determined by analysis of typical contract work-scopes, identifying those such as branded merchandise and construction or maintenance services where there may be higher risks of unethical labour practices in the recruitment of migrant workers’. [UK Modern Slavery Act 2021, 09/03/2021: <a href="https://www.shell.com">shell.com</a>]</li> <li>• Met: Public disclosure of results of HRs risk assessment: The 2021 UK Modern Slavery Act indicates: ‘The most common shortcomings found during our supplier assessments typically relate to policy rather than performance gaps in the following areas: freely chosen employment; child labour avoidance; working hours, wages and benefits; dormitory, housing and working conditions; humane treatment, equal opportunities and freedom of association; and supply chain and performance management’. In its webpage section Human Rights, the Company discloses its Salient Human Rights issues divided by: Human rights &amp; the workplace; Human rights &amp; supply chains; Human rights &amp; communities; and Human rights &amp; security. [UK Modern Slavery Act 2021, 09/03/2021: <a href="https://www.shell.com">shell.com</a>] &amp; [Human Rights_web, N/A: <a href="https://www.shell.com">shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Meets all requirements under score 1</li> <li>• Met: Describes how assessment involved affected stakeholders: Shell’s Approach to Human Rights indicates: ‘We engage with communities and other stakeholders as part of our impact assessment process to share information, consider suggestions and discuss possible ways to address their concerns. The webpage section Impact Assessment notes: ‘During the project development process we review the following: [...] we engage with local communities to understand their concerns [...]’. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>] &amp; [Impact assessments_web, N/A: <a href="https://www.shell.com">shell.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
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"> <li>• Not Met: Describes system to prevent, mitigate and remediate HRs issues: The document Shell's Approach to Human Rights indicates: 'We manage the social impacts including potential human rights impacts of our business activities carefully, working to enhance the benefits to local communities, and to mitigate negative impacts. Listening and responding to community concerns is an important part of our approach to providing access to remedy'. However, no description of its global system to prevent, mitigate or remediate its salient human rights issues found. The Company has provided comments to CHRB regarding this indicator. It included parts of the document Shell's Approach to Human Rights. It also indicates it has a series of Human Rights training. However, while these are preventive actions, the subindicator looks for a description of its global system to prevent, mitigate or remediate its salient human rights issues detected during its assessment. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>]</li> <li>• Not Met: Describes how global system applies to EX BPs: The 2021 Annual Report indicates: 'Results of these supplier assessments [of their labour rights management systems] are evaluated, and where gaps are found, we may work with suppliers and contractors to help them implement corrective actions. We may also conduct on-site audits or consider terminating contracts if serious or persistent shortcomings are found'. However, no description of its global system to prevent, mitigate or remediate its salient human rights issues within its extractive business partners found. Current evidence seems to refer to steps taken as part of regular compliance monitoring. [Annual Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>]</li> <li>• Met: Example of actions decided on at least 1 salient HRs issue: The 2021 UK Modern Slavery Act indicates: 'Where necessary, on a risk-basis, we contractually require suppliers and contractors to develop a worker welfare plan to ensure compliance with the Building Responsibly principles. That includes action to address ethical recruitment practices and no use of forced labour, as well as any gaps identified in the assessment of their management system'. [UK Modern Slavery Act 2021, 09/03/2021: <a href="https://www.shell.com">shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Describes how stakeholders involved in decisions about actions taken: The webpage section Impact Assessment which indicates: 'During the project development process we review the following: [...] we engage with local communities to understand their concerns [...]'. However, this subindicator looks for a specific description of how it involves affected stakeholders in decisions about the actions to take in response to its salient human rights issues. [Impact assessments_web, N/A: <a href="https://www.shell.com">shell.com</a>]</li> </ul>
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"> <li>• Not Met: Describes system for evaluation effectiveness of actions: The Modern Slavery statement describes that 'Through our procurement team's supplier qualification process, contractors or suppliers may be subject to on-site audits, which could be announced or unannounced, and which may be performed by either Shell personnel or third-party auditors. In addition, we run HSSE&amp;SP Control Framework audits (self-assessments, peer reviews and independent audits) to verify compliance with our Worker Welfare Manual. We investigate allegations of practices running contrary to the Shell Supplier Principles that are raised with us. These may result in suppliers being required to develop corrective action plans backed up by on-site audits. [...] On an annual basis, we collect performance data against internal mandatory requirements such as the Shell General Business Principles and our Code of Conduct. [...] If a violation is confirmed, we take appropriate action up to and including contract termination or dismissal'. However, this subindicator looks for a process to track whether the salient issues that it faces are being handled effectively following proactive actions to tackle impacts rather than evaluating if an individual business partner is in compliance with the code. [UK Modern Slavery Act 2021, 09/03/2021: <a href="https://www.shell.com">shell.com</a>]</li> <li>• Not Met: Example of lessons learned from evaluation effectiveness of actions: It also indicates that 'We use our memberships of bodies including IPIECA, IOGP, the IOE (International Organisation of Employers), The Conference Board, the United Nations Global Compact Action Platform on Decent Work in Supply Chains, and our attendance and participation at the UN Annual Forum on Business and Human Rights, to test our approach, learn from others and contribute to the development of good practice that may be used both in our own business and with our suppliers'. However, no example found of specific lessons learned while tracking the effectiveness of its actions on at least one of its salient human rights issues as a</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			result of its due diligence process. [UK Modern Slavery Act 2021, 09/03/2021: <a href="https://www.shell.com">shell.com</a> ] Score 2 <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Involves stakeholders in evaluation effectiveness of actions</li> </ul>
B.2.5	Communicating on human rights impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Provides two examples of comms with stakeholders: The Company has provided comments to CHRB regarding this indicator, however, its content were in Dutch. Only texts in English are accepted according to CHRB Criterion.</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Describes challenges to effective comms and how it is working to address them</li> </ul>

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	1.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Met: Grievance mechanism accessible to all workers: The webpage section Global Helpline indicates: 'The Global Helpline is for all employees and contract staff in Shell and for third parties with whom Shell has a business relationship (such as customers, suppliers, agents) if they observe wrongdoing by a Shell company or employee'. [Global Helpline_web, N/A: <a href="https://www.shell.com">shell.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Met: Grievance mechanism available in appropriate languages and workers made aware: The document Shell's Approach to Human Rights indicates the Global Helpline 'is operated by an independent provider and available in 14 languages, 24 hours a day, every day'. Employees are trained on the Code of Conduct provisions, which contains information on the Global Helpline. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>] &amp; [Code of Conduct, 2015: <a href="https://www.shell.com">shell.com</a>]</li> <li>• Met: Describes how workers in EX BPs access grievance mechanism: The webpage section Global Helpline indicates: 'The Global Helpline is for all employees and contract staff in Shell and for third parties with whom Shell has a business relationship (such as customers, suppliers, agents) if they observe wrongdoing by a Shell company or employee'. Also, The Supplier Principles adds: 'the Contractors and suppliers should provide workers with a dedicated whistle-blowing mechanism where grievances related to below topics can be logged confidentially'. 'Below topics' include labour and human rights provisions. [Global Helpline_web, N/A: <a href="https://www.shell.com">shell.com</a>] &amp; [Supplier Principles, 2019: <a href="https://www.shell.com">shell.com</a>]</li> <li>• Not Met: Expects EX BPs to convey expectation to their BPs: Although 'each level in the supply chain is responsible for ensuring compliance with all applicable laws and regulations and for respecting human rights' [see B.1.4.b], it is not clear whether it expects its extractive business partners to convey the same expectation on access to grievance mechanism to their own business partners. The Shell's Approach to Human Rights affirms that suppliers are expected to provide workers with whistleblowing mechanisms, as it is indicated in the subindicator above. However, this subindicator looks for evidence this requirement is cascaded down to their own suppliers. The Company has also provided pieces of content which could not be found in publicly available sources. [UK Modern Slavery Act 2021, 09/03/2021: <a href="https://www.shell.com">shell.com</a>] &amp; [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>]</li> </ul>
C.2	Grievance mechanism(s) for external individuals and communities	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Met: Grievance mechanism accessible to all external individuals and communities: The webpage section Global Helpline indicates: 'The Global Helpline is for all employees and contract staff in Shell and for third parties with whom Shell has a business relationship (such as customers, suppliers, agents) if they observe wrongdoing by a Shell company or employee'. The Helpline webpage openly available. [Global Helpline_web, N/A: <a href="https://www.shell.com">shell.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: The document Shell's Approach to Human Rights indicates the Global Helpline 'is operated by an independent provider and available in 14 languages, 24 hours a day, every day'. However, it is not clear how affected external stakeholders are actively made aware of it. The Company has provided comments to CHRB regarding this indicator. It provided different examples of community feedback mechanisms as well as its Global Helpline List and a specific communication about the Energiepark Pottendijk project. However, this subindicator focuses on the description of how the Company ensures that all</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>affected external stakeholders at its own operations are aware of these different grievance mechanisms. [Approach to Human Rights, 21/02/2023: <a href="#">shell.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Describes how external individuals/communities access grievance mechanism: The Global Helpline allows employees and stakeholders to raise concerns and report instances of potential non-compliance with Shells principles. The Shell Code of Conduct states that 'Contractors or consultants who are our agents or working on our behalf or in our name, through outsourcing of services, processes or any business activity, will be required to act consistently with the Code when acting on our behalf. Independent contractors or consultants will be made aware of the Code as it applies to our staff in their dealings with them'. The Code has information on how to use the channel. However, although Contractors are required to act according to the Code of Conduct, it is not clear the Company expects extractive business partners to have a grievance channel which is open to communities or that communities at extractive business partners can use the Company's channels. The webpage section Supplier Principles indicates: 'We will develop and strengthen relationships with contractors and suppliers who are committed to the principles set out below [Supplier Principles] or to similar standards through their own activities and the management of their own suppliers and sub-contractors. Contractors and suppliers should provide workers with a dedicated whistle-blowing mechanism where grievances related to below topics can be logged confidentially. [...] recognize that regular dialogue and engagement with stakeholders is essential. In interactions with employees, business partners and local communities, seek to listen and respond to them honestly and responsibly'. However, it does not seem to require them to have a grievance channel accessible to external individuals and communities, as it explicitly mentions 'workers'. The same applies to the information on stakeholder engagement. It also provides information on engaging with communities: 'We use our online community feedback tool at many of our sites to track and respond to questions, complaints and feedback that we receive. It allows our network of 121 community engagement practitioners (CEPs) to document feedback and outcomes. The CEPs act as a bridge between local communities and our businesses'. It also indicates the importance of complying with Supplier Principles. Finally, it explains the grievance mechanisms promoted by IPIECA and its relationship with Building Responsibly Principles. However, it is not clear that external individuals and communities have access to these multiple channel, specifically in order to raise Complaints or concerns about human rights issues at the Company's business partners. [Global Helpline_web, N/A: <a href="#">shell.com</a>] &amp; [Code of Conduct, 2015: <a href="#">shell.com</a>]</li> <li>• Not Met: Expects EX BPs to convey expectation to their BPs: Although 'each level in the supply chain is responsible for ensuring compliance with all applicable laws and regulations and for respecting human rights' [see B.1.4.b], it is not clear whether the Company expects extractive business partners to convey expectations [to have a channel from which external individuals and communities can access to raise Complaints or concerns about human rights issues at the Company's suppliers] on access to grievance mechanism(s) to their suppliers. The webpage section Supplier Principles indicates: 'We will develop and strengthen relationships with contractors and suppliers who are committed to the principles set out below [Supplier Principles] or to similar standards through their own activities and the management of their own suppliers and sub-contractors. Contractors and suppliers should provide workers with a dedicated whistle-blowing mechanism where grievances related to below topics can be logged confidentially. [...] Contractors and suppliers: [...] recognize that regular dialogue and engagement with stakeholders is essential. In interactions with employees, business partners and local communities, seek to listen and respond to them honestly and responsibly'. However, this subindicator looks for evidence that the Company expects its business partners to convey the expectation of a mechanism so that external individuals and communities can access it to raise complaints or concerns about human rights issues specifically at the Company's suppliers. [UK Modern Slavery Act 2021, 09/03/2021: <a href="#">shell.com</a>] &amp; [Supplier Principles_web, N/A: <a href="#">shell.com</a>]</li> </ul>
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: Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes how users engaged on design and performance: See below. No description was found on how it engages with potential or actual users in the design and performance of the mechanism.</li> <li>• Not Met: Provides user engagement examples (at least two) on design and performance: The 2022 Annual Report indicates: 'In larger facilities, we implement a community feedback mechanism for listening and responding to questions and resolving complaints in a timely manner. [...] We use our online community feedback tool, launched in 2020, to track and respond to questions, complaints and</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>feedback that we receive. It allows our network of about 121 community engagement practitioners to document feedback and outcomes. [...] We continually seek to improve our community engagement and to align with the UN Guiding Principles on Business and Human Rights. As part of this we work with selected sites to improve their community feedback mechanisms in the following areas: promoting public access to and transparency of the sites' community feedback mechanisms; improving written procedures so they are better aligned with global good practice and more reflective of local circumstances; providing clear steps for recognising alternative options for communities to seek remedy; and respecting people's anonymity and data privacy. In 2022, we developed new community feedback mechanism procedures for four additional sites, bringing the total number of sites with operational feedback procedures aligned with the effectiveness criteria spelled out in the UN Guiding Principles to 16. Several more sites have procedures in place which are not specifically aligned with those criteria'. However, this subindicator looks for provides at least two examples of how it engages with potential or actual users in the design and performance of the mechanism. [2022 Annual Report and Account, 2023: <a href="https://reports.shell.com">reports.shell.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes how users engaged on improvement of mechanism: The 2022 Annual Report indicates: 'We continually seek to improve our community engagement and to align with the UN Guiding Principles on Business and Human Rights. As part of this we work with selected sites to improve their community feedback mechanisms in the following areas: promoting public access to and transparency of the sites' community feedback mechanisms; improving written procedures so they are better aligned with global good practice and more reflective of local circumstances; providing clear steps for recognising alternative options for communities to seek remedy; and respecting people's anonymity and data privacy. In 2022, we developed new community feedback mechanism procedures for four additional sites, bringing the total number of sites with operational feedback procedures aligned with the effectiveness criteria spelled out in the UN Guiding Principles to 16. Several more sites have procedures in place which are not specifically aligned with those criteria'. However, it is not clear whether the Company engages with potential or actual users (or individuals or organisations acting on their behalf) on the improvement of the mechanism(s), as evidence refers to improvements, but not if users were directly involved in them. [2022 Annual Report and Account, 2023: <a href="https://reports.shell.com">reports.shell.com</a>]</li> <li>• Not Met: Provides user engagement examples (at least two) on improvement: The Company provided comments to CHRB regarding this indicator, providing similar evidence as previous subindicator. However, as indicated above, it is not clear whether users of the mechanisms were involved in the improvement process and how. This subindicator looks for at least two examples of doing so. [2022 Annual Report and Account, 2023: <a href="https://reports.shell.com">reports.shell.com</a>]</li> </ul>
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"> <li>• Not Met: Describes procedure and timescales for managing complaints or concerns: The webpage section Global Helpline indicates: 'At the end [...] you will be given a report number and PIN code so you may call back or access the website to check if there is a response from the company, or to provide additional information. Both reporting a concern on the web or by phone will result in a report that is passed to Shell. [...] Your report is passed to a Regional Coordinator who will assess the report and allocate to a Case Manager to decide the appropriate action. If the report is a query, or perhaps a dilemma for which advice is sought, it will be passed to someone qualified to provide that advice, such as an appointed expert in the subject or a member of our legal team. If the report is in the nature of an allegation that requires careful investigation, an investigator or investigation team will be assigned. This will usually involve a suitably-trained investigator from the country to which the report refers, who has local expertise. If the reported incident requires expertise not available within Shell, an outside expert may be involved under similar strict confidentiality. Details of the case, and especially the identity of the person who made the report and any persons mentioned in the report, are kept confidential and only shared on a strict need-to-know basis. The investigation itself will focus on an objective, factual analysis of the case. In the event that an allegation has been found to be true, the local operating company will decide on the action or actions to be taken'. However, no information on timescales for addressing the complaints was found. The Company provided feedback to CHRB regarding information on different local grievance channels as well as information on its global helpline. However, no information on timescales</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>for addressing the complaints found. [Global Helpline_web, N/A: <a href="http://shell.com">shell.com</a>] &amp; [We value your feedback_web, N/A: <a href="http://shell.co.th">shell.co.th</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Describes technical, financial, advisory support to enable equal access: The Company provided feedback to CHRB regarding information on different local grievance channels as well as information on its global helpline. However, this subindicator looks for a description of the technical, financial or advisory support available to complainants to enable equal access to and participation in the grievance process. It has provided additional comments, however, its content has not been found in publicly available sources. [We value your feedback_web, N/A: <a href="http://shell.co.th">shell.co.th</a>] &amp; [Global Helpline List, 15/02/23: <a href="http://shell.com">shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describe types of outcome to complainant through use of mechanism</li> <li>• Not Met: Describes escalation to senior levels / independent adjudicators: It also states: 'If the report is in the nature of an allegation that requires careful investigation, an investigator or investigation team will be assigned. This will usually involve a suitably-trained investigator from the country to which the report refers, who has local expertise. If the reported incident requires expertise not available within Shell, an outside expert may be involved under similar strict confidentiality'. The Company has provided comments to CHRB regarding this indicator. It included information on different Community Feedback Mechanisms. For example, in the explanation of Investigation and Resolution of the SPDC Community Feedback Mechanisms [Nigeria], it indicates: 'The feasible course of action will be discussed and agreed with the feedback provider before implementation'. However, the 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. Moreover, some sources provided were in languages other than English. [Global Helpline_web, N/A: <a href="http://shell.com">shell.com</a>] &amp; [SPDC Community Feedback Mechanism_web, N/A: <a href="http://shell.com.ng">shell.com.ng</a>]</li> </ul>
C.5	Prohibition of retaliation for raising complaints or concerns	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"> <li>• Met: Public statement prohibiting retaliation against workers/stakeholders: The webpage section Global Helpline indicates: 'The Global Helpline enables Shell employees and others to raise concerns or dilemmas, or to seek advice on a matter related to compliance with the law and our business principles (SGBP) and Code of Conduct, in full confidence and without fear of retaliation'. [Global Helpline_web, N/A: <a href="http://shell.com">shell.com</a>]</li> <li>• Met: Describes practical measures to prevent retaliation: The webpage section Global Helpline indicates: 'a complainant can communicate anonymously, by identifying themselves and asking to communicate with just one person without their name being recorded, or they can provide name and contact details.' The Company also states 'Details of the case, and especially the identity of the person who made the report and any persons mentioned in the report, are kept confidential and only shared on a strict need-to-know basis.' Furthermore, the helpline is operated by a third party provider. [Global Helpline_web, N/A: <a href="http://shell.com">shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Specifies no legal action, firing or violence: The Company has provided comments to CHRB regarding this indicator. It included the document Shell's Approach to Human Rights, which indicates: 'Shell will not, contribute to or support retaliation, threats, intimidation, or attacks against those who raise human rights-related concerns in relation to its operations'. Moreover, the webpage section Global Helpline notes: 'The Global Helpline enables Shell employees and others to raise concerns or dilemmas, or to seek advice on a matter related to compliance with the law and our business principles (SGBP) and Code of Conduct, in full confidence and without fear of retaliation'. However, no further evidence found explicitly indicating that it will not retaliate against workers and stakeholders through: legal action against persons or organisations who have brought or tried to bring a case against it involving credible allegation of adverse human rights impacts, or against the lawyers representing them as well as the through firing or engaging in economic forms of retaliation against any workers or their representatives who have brought or tried to bring a case against it involving an allegation of human rights abuse and engaging in violent acts or threats to the livelihoods, careers or reputation of claimants or their lawyers. [Global Helpline_web, N/A: <a href="http://shell.com">shell.com</a>] &amp; [Approach to Human Rights, 21/02/2023: <a href="http://shell.com">shell.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not Met: Expects EX BPs to prohibit retaliation against workers/stakeholders: The document Shell's Approach to Human Rights indicates: 'We also have contractual requirements to high-risk contracts to provide adequate channels in accordance with our Worker Welfare ambition'. In relation to its Global Helpline, it indicates: 'We maintain a stringent no-retaliation policy in order to protect any person making a good faith allegation'. However, it is not clear this prohibition of retaliation also covers individual stakeholders and communities at extractive business partners'. [Approach to Human Rights, 21/02/2023: <a href="#">shell.com</a>]</li> </ul>
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:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Complainants not asked to waive legal rights: The document Shell's Approach to Human Rights indicates: 'Shell does not require individuals or communities to permanently waive their legal right to bring a claim through a judicial process as a precondition of raising a grievance through a Shell grievance mechanism'. [Approach to Human Rights, 21/02/2023: <a href="#">shell.com</a>]</li> <li>• Not Met: Does not require confidentiality provisions</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Cooperates with state based non judicial mechanisms: The document Shell's Approach to Human Rights indicates: 'Shell does not require individuals or communities to permanently waive their legal right to bring a claim through a judicial process as a precondition of raising a grievance through a Shell grievance mechanism nor will Shell otherwise take extrajudicial measures to obstruct state-based judicial processes'. However, it is not clear it sets out the process by which it cooperates with state-based non-judicial grievance mechanism on complaints brought against it, for example, through a description of how it would cooperate with NCP. [Approach to Human Rights, 21/02/2023: <a href="#">shell.com</a>]</li> <li>• Not Met: Example of issue resolved (if applicable)</li> </ul>
C.7	Remedying adverse impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Describes approach taken to remedy adverse HRs impacts: Regarding spill in the Niger Delta, the 2021 Sustainability Report indicates: 'The JV has increased security and surveillance, and implemented several local initiatives to address the underlying causes and raise awareness of the damage caused by sabotage and theft. Regardless of the cause of a spill, the SPDC JV cleans up and remediates areas affected by spills originating from its facilities. With operational spills, SPDC pays compensation to affected people and communities. When a spill is caused by illegal activities, SPDC provides relief to the communities affected on a case-by-case basis. This relief can include food, health checks and clean water supply'. [Sustainability Report 2021, 2022: <a href="#">reports.shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes changes to systems, processes and practices to prevent future impacts: The Company has provided comments to CHRB regarding this indicator. It included the webpage section where it announces intent to withdraw from Russian oil and gas and apologies for the purchase of cargo of Russian crude oil in the face of the invasion of Ukraine. It also makes reference to another webpage section where it answers frequently asked questions, in this case, related to its commercial relations with Russia. However, this subindicator looks for evidence of, following a human rights impact, a description of how it changes systems or processes to prevent future impacts. [Shell announces intent to withdraw from Russian oil and gas_web, 08/10/2023: <a href="#">shell.com</a>] &amp; [FAQ, 19/04/2023: <a href="#">shell.com</a>]</li> <li>• Not Met: Describes approach to monitoring/implementing agreed remedy: In its feedback to CHRB, the Company provides information on different local grievance channels as well as information on its global helpline. However, this subindicator looks for a description its approach to monitoring implementation of the agreed remedy. Moreover, some of sources were in languages other than English, and according to CHRB Criterion, only texts in English are accepted.</li> <li>• Not Met: Describes approach to learning from incidents if no adverse impacts identified: The Company has provided comments to CHRB regarding this indicator, which were used in the subindicator S2.C.</li> </ul>
C.8	Communication on the effectiveness of grievance mechanism(s) and	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Discloses number of grievances filed, addressed or resolved and outcomes achieved: The 2021 Sustainability Report indicates: 'The three most frequent categories of alleged Code of Conduct breaches raised via the Shell Global Helpline in 2021 related to harassment, conflicts of interest and protection of assets. [...] 1,479 reports to the Shell Global Helpline; [...] 67 people dismissed; [...] 181 confirmed breaches of the Code of Conduct; [...] 244 employees or contractor</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
	incorporating lessons learned		<p>staff subject to disciplinary action; [...] 2,444 enhanced pre-screenings for higher-risk contracts'. However, it is not clear which are specifically related to human rights. It could include the number of grievances about human rights issues filed, addressed or resolved and outcomes achieved for its own workers and for external individuals and communities. The Company has provided comments to CHRB regarding this indicator. It referred to the webpage section which discloses data on its community feedback tool, including: percentage of community feedback by type, percentage of complaints received globally by category, percentage of social complaints by subcategory. However, this subindicator looks for absolute numbers on complaints related to human rights rather than percentages. [Sustainability Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>] &amp; [Engaging with communities_web, N/A: <a href="https://reports.shell.com">reports.shell.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Example of how lessons from mechanism improved HRs management system</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Describes process to evaluate mechanism and changes made as a result: The 2021 Annual Report indicates: 'we developed an assessment tool in 2019, to measure the effectiveness of our community feedback mechanisms at 32 priority sites. The assessment is based on criteria set out in the UN Guiding Principles on Business and Human Rights. It has helped 18 priority sites to improve their community feedback mechanisms in the following areas: promoting public access to and transparency of the sites' community feedback mechanisms; improving written procedures so they are better aligned with global good practice and more reflective of local circumstances; providing clear steps for recognising alternative options for communities to seek remedy; and respecting people's anonymity and data privacy'. [Annual Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>]</li> <li>• Not Met: Describes procedures to address delays of outcomes agreed with stakeholders</li> </ul>

## 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"> <li>• Not Met: Pays living wage or sets time-bound target: The 2022 Annual Report states that 'In 2022, Shell published its Fair Pay Principle, which provides transparency internally and externally on the criteria Shell uses to pay employees fairly and competitively. The Fair Pay Principle includes our pay adjustment approach, assurance processes for paying a living wage and how we seek to mitigate bias in pay-related decisions'. The document Fair Pay in Shell indicates: 'Pay in Shell is [...] Providing security for the essential care and wellbeing of our employees and their families: we provide a regular income through a base salary; [...] we expect that our employees can meet their basic needs though the pay and benefits that we provide. We check living wage benchmarks to confirm this'. However, following the Company's explanations, it is not clear whether they consider providing some discretionary income. [2022 Annual Report and Account, 2023: <a href="https://reports.shell.com">reports.shell.com</a>] &amp; [Fair Pay in Shell, N/A: <a href="https://shell.com">shell.com</a>]</li> <li>• Not Met: Describes how living wage determined: The Company has provided comments to CHRB regarding this indicator. It included the document Fair Pay in Shell, which indicates: 'Pay in Shell is [...] Providing security for the essential care and wellbeing of our employees and their families: [...] we expect that our employees can meet their basic needs though the pay and benefits that we provide. We check living wage benchmarks to confirm this. Market competitive to attract and retain great talent we ensure that our pay is positioned competitively. We check our pay regularly against market to ensure this'. However, this subindicator looks for a description of how it determines a living wage for the regions where it operates, which should include involvement of relevant trade unions (or equivalent worker bodies where the right to freedom of association and collective bargaining is restricted under law). No further evidence found. [Fair Pay in Shell, N/A: <a href="https://shell.com">shell.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Achieved paying living wage: The 2022 Annual Report indicates that 'In 2022, Shell published its Fair Pay Principle, which provides transparency internally and externally on the criteria Shell uses to pay employees fairly and competitively. The Fair Pay Principle includes our pay adjustment approach, assurance processes for paying a living wage and how we seek to mitigate bias in pay-related decisions'. The document Fair Pay in Shell indicates: 'Pay in Shell is [...] Providing security for the essential care and wellbeing of our employees and their families: we provide a regular income through a base salary; [...] we expect that our employees can meet their basic needs through the pay and benefits that we provide. We check living wage benchmarks to confirm this'. However, following the Company's explanations, it is not clear whether they consider providing some discretionary income. [2022 Annual Report and Account, 2023: <a href="https://reports.shell.com">reports.shell.com</a>] &amp; [Fair Pay in Shell, N/A: <a href="https://shell.com">shell.com</a>]</li> <li>• Not Met: Reviews definition living wage with unions</li> </ul>
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"> <li>• Met: Member of EITI: The 2021 Tax Contribution Report indicates: 'We are a founder and board member of the Extractive Industries Transparency Initiative (EITI)'. [Tax Contribution 2021, 2022: <a href="https://shell.com">shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Reports taxes and revenue by country: The Company publishes its Report on Payments to Governments yearly. The report includes the detailed payments and royalties on a project-by-project basis in 25 countries. [Payment to Government Report 2021, 2022: <a href="https://shell.com">shell.com</a>]</li> </ul>
D.3.3	Freedom of association and collective bargaining (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"> <li>• Not Met: Measures to prohibit violence/retaliation against workers for joining trade union: The document Shell's Approach to Human Rights indicates: 'We respect the principles of freedom of association, the right to collective bargaining'. However, it is not clear the measures it puts in place to prohibit any form of intimidation, harassment, retaliation or violence against workers seeking to exercise the right to form and join a trade union of their choice (or equivalent worker bodies where the right to freedom of association and collective bargaining is restricted under law), such as high union recognition (percentage of workers covered), specific commitment to non-retaliation union members or representatives, making it a disciplinary offence, etc. [Approach to Human Rights, 21/02/2023: <a href="https://shell.com">shell.com</a>]</li> <li>• Not Met: Discloses % of total direct operations covered by CB agreements</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets both requirements under score 1</li> </ul>
D.3.4	Health and safety: Fatalities, lost days, injury, occupational disease rates (in own extractive operations, which includes JVs)	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"> <li>• Met: Describes process to identify H&amp;S risks and impacts: The 2021 Annual Report states that 'We have standards and a clear governance structure to help manage HSSE risks and avoid potential adverse effects. [...] Our standards and governance structure are defined in our Health, Safety, Security, Environment and Social Performance (HSSE &amp; SP) Control Framework and supporting guidance documents. These describe how key controls should be operated, for example to ensure safe production and implementation of maintenance activities. Shell Internal Audit provides assurance on the effectiveness of HSSE &amp; SP controls to the Board. We routinely practise implementing our emergency response plans to significant risks (such as a spill, toxic substances, fire or explosion)'. The webpage section Personal Safety remarks: 'analysis of historical safety incidents at Shell-operated ventures and emerging data from our new Serious Injury and Fatality (SIF) metric shows that many of our most serious events relate to line of fire'. Finally, the 2022 Annual Report and Account notes: 'We aim to ensure that significant HSSE &amp; SP risks associated with our business activities are assessed and managed to minimise them as far as reasonably practicable. Our HSSE &amp; SP functions provide expert advice and support businesses to improve HSSE &amp; SP performance. [...] The HSSE &amp; SP Control Framework defines mandatory standards, requirements and accountabilities. The framework applies to Shell entities and Shell-operated ventures, including employees and contractor staff. Mandatory manuals describe: Purpose of the manual; Accountabilities and responsibilities; Scope; Requirements to be met'. [Annual Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>] &amp; [Personal Safety_web, N/A: <a href="https://shell.com">shell.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: Discloses injury rate or lost days for last reporting period: The 2021 Sustainability Report indicates: 'The level of injuries that led to time off work in 2021 increased to 0.3 cases per million hours compared with 0.2 in 2020', [Sustainability Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>]</li> <li>• Met: Discloses fatalities for last reporting period: According to the 2021 Sustainability Report, the number of fatalities in 2021 was 8. All of them among its contractors. [Sustainability Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>]</li> <li>• Met: Discloses occupational disease rate for last reporting period: The 2021 Sustainability Report indicates that the 'Total recordable occupational illness frequency (TROIF)' in 2021 was 0.4. [Sustainability Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Set targets for H&amp;S performance: The 2021 Sustainability Report indicates: 'Safety is central to our Powering Progress strategy. We aim to do no harm to people and to have no leaks across our operations. We call this our Goal Zero ambition'. However, no specific targets related to injury rates or lost days (or near miss frequency rate) and fatalities and occupational disease rates for the last reporting period found. [Sustainability Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>]</li> <li>• Met: Met targets or explains why not or actions to improve H&amp;S management systems: The 2021 Sustainability Report indicates: 'In 2021, we began to move from the Shell Life-Saving Rules, which were in place for more than a decade, to the International Association of Oil &amp; Gas Producers (IOGP) Life-Saving Rules. This is an important step in our refreshed approach to safety. By the end of 2021, more than 100,000 of our employees and contractors had completed the mandatory training on the new Life-Saving Rules. The new rules came into effect from January 2022. The webpage section Personal Safety remarks in this context: 'We believe that the industry rules, which are widely used, will make a difference to safety on the frontline. For example, analysis of historical safety incidents at Shell-operated ventures and emerging data from our new Serious Injury and Fatality (SIF) metric shows that many of our most serious events relate to line of fire. The new "line of fire" rule will help staff and contractors to keep out of the way of potential danger, such as from vehicles, moving or dropped objects or possible pressure releases'. [Sustainability Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>] &amp; [Personal Safety_web, N/A: <a href="https://shell.com">shell.com</a>]</li> </ul>
D.3.5	Indigenous peoples' rights and free prior and informed consent (FPIC) (in own extractive operations, which includes JVs)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Process to identify/recognise indigenous rights holders: The Company indicates that 'Our operations in certain parts of the world affect Indigenous Peoples who hold specific rights for the protection of their cultures, traditional ways of life and special connections to lands and waters. In support of the UN Declaration on the Rights of Indigenous Peoples, our approach is to continue seeking the support and agreement of Indigenous Peoples potentially affected by our projects. [...] We do this through mutually agreed, transparent and culturally appropriate consultation and impact management processes. It requires open dialogue, good faith negotiations, and, where appropriate, the development of agreements that address the needs of Indigenous Peoples'. The webpage section Impact Assessment indicates that 'We apply stringent standards across all our projects, particularly when we operate in critical habitats that are rich in biodiversity and in areas of cultural significance or close to local communities, including indigenous people. We carry out detailed assessments of the potential environmental, social and health impacts when we plan new projects. [...] We use a consistent process around the world when we start a new project or make changes to existing facilities. [...] During the project development process we review the following: we assess the potential environmental, social and health impacts of the project; we carry out detailed studies so we understand any specific local risks. This may include risks such as water shortage, cultural heritage or security issues; and we engage with local communities to understand their concerns, often in partnership with non-governmental organisations that are already working in the area'. However, no description found of the process to identify and recognise affected indigenous peoples. [Approach to Human Rights, 21/02/2023: <a href="https://shell.com">shell.com</a>] &amp; [Impact assessments_web, N/A: <a href="https://shell.com">shell.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not Met: Describes how indigenous communities are engaged during assessment: It also states that 'In line with the SGBPs, and in support of the UN Declaration on the Rights of Indigenous Peoples, our approach is to continue seeking the support and agreement of Indigenous Peoples potentially affected by our projects. We do this through mutually agreed, transparent and culturally appropriate consultation and impact management processes. It requires open dialogue, good faith negotiations, and, where appropriate, the development of agreements that address the needs of Indigenous Peoples'. It also indicates: 'We apply stringent standards across all our projects, particularly when we operate in critical habitats that are rich in biodiversity and in areas of cultural significance or close to local communities, including indigenous people. We carry out detailed assessments of the potential environmental, social and health impacts when we plan new projects. [...] Our impact assessment process: We use a consistent process around the world when we start a new project or make changes to existing facilities. [...] During the project development process we review the following: we assess the potential environmental, social and health impacts of the project; we carry out detailed studies so we understand any specific local risks. This may include risks such as water shortage, cultural heritage or security issues; and we engage with local communities to understand their concerns, often in partnership with non-governmental organisations that are already working in the area'. However, no description found on how it engages directly with indigenous communities in carrying out the impact assessment. [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>] &amp; [Impact assessments_web, N/A: <a href="https://www.shell.com">shell.com</a>] Score 2</li> <li>• Not Met: Commitment to FPIC: The document Shell's Approach to Human Rights indicates: 'We recognize the principle of free, prior, and informed consent (FPIC) as interpreted by the International Finance Corporation Performance Standards as a safeguard for indigenous peoples' rights'. The 2021 Sustainability Report adds: 'Shell has also developed a public position statement on Free Prior and Informed Consent (FPIC), a principle recognised in the UN Declaration on the Rights of Indigenous Peoples. It entails open dialogue, good-faith negotiations, and where appropriate, the development of agreements that address the needs of Indigenous Peoples'. The webpage section Working with Communities remarks: 'We believe our approach is consistent with the application of this principle, while respecting the laws of the jurisdictions where we operate'. However, although the Company indicates that it recognises, that it has developed a public position on the FPIC and that its approach is consistent with it, it is not clear it is committed to obtain FPIC. Moreover, the Company has provided comments to CHRB regarding this indicator. It included the webpage section Impact Assessment, which indicates: 'We apply stringent standards across all our projects, particularly when we operate in critical habitats that are rich in biodiversity and in areas of cultural significance or close to local communities, including indigenous people. We carry out detailed assessments of the potential environmental, social and health impacts when we plan new projects. [...] We use a consistent process around the world when we start a new project or make changes to existing facilities. [...] During the project development process we review the following: we assess the potential environmental, social and health impacts of the project; we carry out detailed studies so we understand any specific local risks. This may include risks such as water shortage, cultural heritage or security issues; and we engage with local communities to understand their concerns, often in partnership with non-governmental organisations that are already working in the area'. However, no evidence found that it is committed to free prior and informed consent (FPIC). [Approach to Human Rights, 21/02/2023: <a href="https://www.shell.com">shell.com</a>] &amp; [Sustainability Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>]</li> <li>• Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources: Although the Company reports on its work with Indigenous Peoples, no example found where it has obtained free prior and informed consent (FPIC) or where it decided not to pursue the land or resources impacting on indigenous peoples. Moreover, the Company has provided comments to CHRB regarding this indicator. The feedback makes reference to a project that consists in the planting of approximately 840,000 trees in a T'silhqot' in-owned forestry company. However, this subindicator looks for the most recent example where it has obtained free prior and informed consent (FPIC) or where it decided not to pursue the land or resources impacting on indigenous peoples. [Working with Communities_web, N/A: <a href="https://www.shell.com">shell.com</a>]</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
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"> <li>• Not Met: Describes approach to identifying land tenure rights holders and negotiating compensation: The Company indicates on its involuntary resettlement website that 'Where resettlement is unavoidable, we work with local communities to help them resettle and maintain, or improve, their standard of living in accordance with international standards for resettlement (notably the International Finance Corporation's Performance Standard 5 on land acquisition and involuntary resettlement)'. Also, the webpage section Working with Communities notes: 'Shell has dedicated in-house specialists who are experienced in engaging with communities, including indigenous peoples, managing impacts related to resettlement and livelihoods, and identifying and managing impacts on cultural heritage'. It adds, '[resettlement] is done through the development and implementation of Resettlement Action Plans, or Livelihood Restoration Plans. However, it is not clear how it identifies legitimate tenure rights holders, including through engagement with the affected or potentially affected communities in the process, with particular attention to vulnerable or marginalised tenure rights holders. The Company is also expected to describe how it negotiates with them to provide adequate compensation or requested alternatives to financial compensation, when acquiring, leasing or making other arrangements to use or restrict the use of or access to land or natural resources. [Involuntary Resettlement_web, N/A: <a href="https://reports.shell.com">reports.shell.com</a>] &amp; [Working with Communities_web, N/A: <a href="https://shell.com">shell.com</a>] <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes approach to compensation including valuation</li> <li>• Not Met: Describes steps to meet IFC PS 5 in state deals</li> </ul> </li></ul>
D.3.7	Security (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"> <li>• Met: Describes security implementation (incl. VPs or ICOC) and provides an example: The Company publishes an annual report to the VPSHR. The Company describes how they actively implement the VPSHR and contains an overview of Shell's implementation of VPSHR through 2021 including country implementation examples. In the case of Nigeria, 'The Shell Companies in Nigeria ('SCiN') have their main operations located in the Niger Delta. [...] Staff of the various SCiN devote time and resources to ensuring that the VPs continue to be a key focus area. VPSHR training for GSA [Government Security Agencies] was arranged at deployment and during quarterly refresher briefings'. The Company has provided extra feedback to this subindicator, but it was already awarded. [Overview Implementation Voluntary Principles on Security and Human Rights 2021, 2021: <a href="https://shell.com">shell.com</a>]</li> <li>• Met: Ensures Business Partners/JVs follow security approach: The document Shell's Approach to Human Rights indicates: 'We include VPSHR clauses in our private security contracts and raise the principles in engagements with public security forces. Security staff and contractors are trained in the VPSHRs and we incorporate them into our core security-related processes'. [Approach to Human Rights, 21/02/2023: <a href="https://shell.com">shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Security and HRs assessment includes input from local communities: The Company indicates that 'Implementation of the VPs in Iraq included the following steps: The Iraq VPSHR risk assessment was reviewed and updated in 2021. BGC [Basrah Gas Company] had regular VPSHR engagements with relevant company personnel, including training on the guiding principles of VPSHR, the basic principles for the use of force, as well as practical exercises after which a certificate was issued. The Corporate Relations teams conducted regular meetings with community representatives and engaged with local civil society organisations'. See further details below of examples of engagement with communities in relation to annual plans. [Overview Implementation Voluntary Principles on Security and Human Rights 2021, 2021: <a href="https://shell.com">shell.com</a>]</li> <li>• Met: Two examples of working with local communities to improve security: The Company describes how they involved community within the stakeholder engagements and training related to security and human rights in Nigeria and Iraq. In the case of Nigeria, 'SCiN [Shell Companies in Nigeria] continued to engage with stakeholders in civil society through quarterly Nigeria Working Group (NWG) meetings, where it reviewed yearly work plans and advocacy for the working group'. As for Iraq: 'The Corporate Relations teams conducted regular meetings with community representatives and engaged with local civil society organisations'. [Overview Implementation Voluntary Principles on Security and Human Rights 2021, 2021: <a href="https://shell.com">shell.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.8	Water and sanitation (in own extractive operations, which includes JVs)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Describes preventative/corrective action plans for water and sanitation risks: The Sustainability Report 2021 indicates that 'We are making steady progress in reducing our fresh-water consumption in water-stressed areas. At the end of 2021, four of our major facilities were located in areas where there is a high level of water stress based on analysis using water stress tools, including the World Resources Institute's Aqueduct Water Risk Atlas and local assessments. [...] We track low-level concentrations of oil, grease and other hydrocarbons within water returned to the environment from the day-to-day running of our facilities (referred to as "discharges to surface water"). We work to minimise these discharges according to local regulatory requirements and our own standards. Where possible, we look for ways to treat water from our operations using natural solutions, such as constructed wetlands'. Moreover, the webpage section Our Approach to Water indicates: 'The Shell Energy and Chemicals Park Singapore on Pulau Bukom, an island south of Singapore, began implementing measures to reduce its fresh water use in 2018, achieving this through continuous improvements. Maintenance improvements have reduced evaporative losses from the cooling towers, steam leaks and other water losses. An improved condensate recovery system also resulted in the reduction of the overall amount of fresh water required. In addition, the site plans to recycle treated wastewater and reduce its water usage'. Also: 'A renewable natural gas (RNG) plant in the US state of Kansas, will soon be able to produce biogas [using manure] [...]. Dairy farming can be water intensive [...] wastewater and effluents are unavoidable. Before production of the biogas starts a one-off leak test is conducted on the anaerobic digestors requiring over 11 million gallons of water. Once production starts water is needed on an ongoing basis. [...] the RNG team will recycle the effluent and wastewater produced at the dairy farm for the leak test and the wastewater will continue to be used in their ongoing operations, this is possible as the biogas plant is co-located near the dairy farm. Good water stewardship avoids bringing 11 million gallons of water (or the equivalent of an estimated 7+ Olympic swimming pools) to the site. Reusing the effluents and wastewater also avoids the negative environmental, safety and financial impact of transporting the water. The team have shared their learning on circularity and re-use of the dairy wastewater across the business and there are now two additional biogas plants co-located near and working with dairy farms under construction in Idaho, which will add up to save 34 million gallons of fresh water'. See below further examples of actions taken. [Our approach to fresh water_web, N/A: <a href="https://www.shell.com">shell.com</a>] &amp; [Sustainability Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Sets targets on water stewardship that consider water use by local communities: The webpage section Our Approach to Water indicates: 'In 2022, we continued to review our water use and stewardship. We are applying procedures across our businesses to improve water efficiency and reduce fresh-water use. This has involved detailed water circularity assessments at six Shell sites in Australia, Germany, India, Malaysia and the Netherlands. The assessments taught us that water stewardship principles can be applied at our onshore facilities. We expect to update our approach in 2023'. It also notes: 'Shell's Goal Zero ambition to achieve no harm and no leaks across all of our operations underpins all our work. This applies to where we use water and where our work affects water resources'. There is extra data on water management in its 2022 Sustainability Report. However, this sub datapoint looks for specific targets on water stewardship. These targets must take into consideration water use by local communities and other users in the vicinity of its operations. No further information found. [Our approach to fresh water_web, N/A: <a href="https://www.shell.com">shell.com</a>] &amp; [2022 Sustainability Report, 2023: <a href="https://reports.shell.com">reports.shell.com</a>]</li> <li>• Not Met: Reports progress in meeting targets and trends demonstrating progress: The Company reports on fresh water withdrawn and consumed and fresh water withdrawn by business from 2017 to 2021. The Company has provided comments to CHRB regarding this indicator. It included the webpage section Our Approach to Water, which reports on its water management. However, no report found on its progress in meeting targets [targets that take into consideration water use by local communities and other users in the vicinity of its operations], including an analysis of trends demonstrating progress. [Sustainability Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>] &amp; [Our approach to fresh water_web, N/A: <a href="https://www.shell.com">shell.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.9	Women's rights (in own extractive operations, which include 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"> <li>• Met: Describes processes to stop harassment and violence against women: The Company indicates that 'All Shell employees and contractors with access to our HR systems are required to complete two mandatory training courses on DE&amp;I [diversity, equity and inclusion], Conscious Inclusion and Respect in the Workplace, which reinforce expected behaviours for a respectful, inclusive workplace and Shell's stance against discrimination and harassment, including bullying and sexual harassment'. [2022 Sustainability Report, 2023: <a href="https://reports.shell.com">reports.shell.com</a>]</li> <li>• Not Met: Working conditions take into account gender issues: The Company's webpage section Our approach explains the steps Shell in the UK is taking to achieve a more inclusive workplace. However, this subindicator looks for a Company-wide description of how it takes into account differential impacts on women and men of working conditions, including to reproductive health. [Our approach_web, N/A: <a href="https://shell.co.uk">shell.co.uk</a>]</li> <li>• Not Met: Measures and steps to address gender pay gap at all levels of employment: The 2021 Sustainability Report indicates: 'At the end of 2021, the proportion of women in senior leadership positions was 29.5%, an increase of 1.7 percentage points compared with the end of 2020. We had been working to achieve 30% representation of women in senior leadership positions by the end of 2021, and we aim to achieve 35% by 2025 and 40% by 2030. Shell Business Operations centres hired 2,742 people in 2021, of which 51% were women. Shell hired 155 graduates, of which 47% were women. [...] Shell is working towards achieving 35% representation of women in our senior leadership by 2025 and 40% by 2030'. The 2022 UK Diversity Pay Gap Report indicates: 'A gender pay gap is the difference between the average hourly pay and bonuses of all men and all women across an organisation'. However, it is not clear the takes steps to address any gender pay gap throughout all levels of employment. The webpage section Our approach states that 'We use data to measure the effectiveness of our initiatives. The number of female senior leaders has more than doubled from 12% in 2005 to 32.7% by the first quarter of 2022. Recruitment is critical in reaching our ultimate ambition of gender balance and being more representative of the diverse communities we live and operate in'. It then discloses its efforts and achievements in the UK, for instance: 'As a result of the wider reach of our recruitment efforts, in 2022 we have hired 55% of female graduates into Shell UK. As of the second quarter of 2022, 32% of our experienced hires were women. Our goal is to work towards increasing representation of women in senior roles to 40% in the UK by 2030 through using our experienced hires programme and attracting, developing and retaining female employees at Shell UK. [...] Our UK Country Coordination Team set aspirations to work towards increasing representation of women: for 30% of senior leaders in the UK to be women by 2020, rising to 35% by 2025'. However, this subindicator looks for a description of the steps it takes to address any gender pay gap throughout all levels of employment. [Sustainability Report 2021, 2022: <a href="https://reports.shell.com">reports.shell.com</a>] &amp; [Our approach_web, N/A: <a href="https://shell.co.uk">shell.co.uk</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Provides analysis of trends demonstrating closing gender pay gap: The 2022 Annual Report indicates: 'A crucial element of improving gender balance is addressing any gender pay gap and we are working on this. For example, in the UK, our 2022 average differences of pay of all men and women across all in-scope [A] Shell companies in the UK narrowed to 11.7% - 20.7%, compared with 7.3% - 21.8% in 2021. In parallel, the average differences of bonuses between men and women ranged from -0.2%-54.2% in 2022. In 2021, the top of this range was 54.9%. This gap exists for several reasons, including fewer women in senior leadership positions and fewer women in higher-paid specialist roles. More information about the UK gender pay gap at Shell can be found on our website. [...] We also conduct an annual global gender pay equity review using a robust statistical approach. Countries in this review include Australia, France, the UK and South Africa. We take immediate action if required'. However, the Company only seems to disclose data on gender gap referring to the UK. The subindicator looks for a Company-wide analysis of trends demonstrating progress on closing any gender pay gap. [2022 Annual Report and Account, 2023: <a href="https://reports.shell.com">reports.shell.com</a>]</li> </ul>

## 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"> <li>• Area: Land Rights</li> <li>• Headline: Royal Dutch Shell facing protests from property owners over alleged land grab in Nigeria</li> <li>• Story: On August 5, 2021, the press reported that some landowners in Bayelsa State in Nigeria, have protested against Shell Petroleum Development Company (SPDC), a subsidiary of Royal Dutch Shell over alleged land grabbing at the Akenfa/Okakri section of its Enwhe-Gbarain Phase 3A pipeline project.</li> </ul> <p>According to the press, the property owners alleged that SPDC’s activities in the project had destroyed their property. They lamented that SPDC embarked on the project without paying them compensation for their lands, which they acquired legitimately from the Okakri Community.</p> <p>They also complained that the Company forcibly carried out excavation and laying of pipes, while threatening to use the military to deal with them if they attempt to stop the project.</p> <p>[The Guardian, 05/08/2021, "Property owners protest against Shell’s alleged land grab in Bayelsa": <a href="https://www.guardian.ng">guardian.ng</a>] [Punch, 05/08/2021, "Bayelsa landowners accuse SPDC of land grabbing": <a href="https://www.punchng.com">punchng.com</a>]</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"> <li>• Met: Public response: When contacted, a spokesperson for Shell Petroleum Development Company of Nigeria Limited said, “We are engaging the concerned landowners to resolve the issues at stake amicably.” [Punch, 05/08/2021: <a href="https://www.punchng.com">punchng.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Detailed response: The company responded in very general terms and did not address the allegation in detail.</li> </ul>
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:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Engaged with stakeholders: A spokesperson for Shell Petroleum Development Company of Nigeria Limited was cited by a news sources stating, “We are engaging the concerned landowners to resolve the issues at stake amicably.” [Punch, 05/08/2021: <a href="https://www.punchng.com">punchng.com</a>]</li> <li>• Not Met: Identified cause: The company does not present investigative results on the underlying causes of the events concerned.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Identified and implemented improvements: There is no evidence that the company made changes to its management systems following the events and their human rights impacts.</li> <li>• Not Met: Stakeholder input to steps taken</li> </ul>
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"> <li>• Not Met: Provided remedy: There is no evidence that the company provided some form of remedy to the affected stakeholders.</li> <li>• Not Met: Evidence for lack of Impact or link</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Remedy satisfactory to stakeholders</li> <li>• Not Met: Remedy delivered</li> <li>• Not Met: Independent remedy process used</li> </ul>
E(2).0	Serious allegation No 2		<ul style="list-style-type: none"> <li>• Area: Right to a safe, clean, healthy and sustainable environment</li> <li>• Headline: Victims of Bonga oil spill sued two Shell units</li> <li>• Story: On October 8, 2019, the press reported that the Oil Spill Victims Vanguard sued two units of Royal Dutch Shell (Shell Nigeria Exploration &amp; Production and Shell International Trading &amp; Shipping), over their involvement in the Bonga oil spill in December 2011.</li> </ul> <p>According to the press, the two units allegedly made inadequate efforts to contain the spill, and undermined the emergency response to it, when 40,000 barrels of oil were released into the sea from the offshore Bonga oil field in December 2011.</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>As stated in the press, The Vanguard represents more than 168,000 people affected by the spill, and are seeking compensation from U.K. courts as the units are domiciled in England.</p> <p>On January 24, 2022, press sources reported that members of the Artisan Fishermen Association of Nigeria, Niger Delta chapter, who are the victims of the 2011 Bonga oil spill, have urged Shell's subsidiaries, Shell Nigeria Exploration and Production Company (SNEPCO), to pay USD 3.6 billion fines and awards imposed by the National Oil Spill Detection and Response Agency (NOSDRA).</p> <p>According to a communique signed by the Chairman of the Artisan Fishermen Association of Nigeria, the Bonga oil spill has led to the death of many members of the association.</p> <p>The communiqué reads: "Shell never empathized with the victims even during the height of the spill even when it had been determined through a Post Impact Assessment that the spill was as a result of operational failure and an estimated 40,000 barrels of crude oil had been pumped into the waters – operational fields of the fishermen/women."</p> <p>In 2019, the Oil Spill Victims Vanguard sued the two units of Royal Dutch Shell over their involvement in the Bonga oil spill in December 2011. The Vanguard victims represent more than 168,000 people affected by the spill and are seeking compensation from U.K. courts as the units are domiciled in England.</p> <p>In 2015, NOSDRA imposed USD 1.8 billion as compensation for the damages done to natural resources and the loss of income by the affected coastline communities as well as punitive damage of USD 1.8 billion.</p> <p>Shell has lost its bid to cancel the fine, when a Federal High Court on June 20, 2018, dismissed the suit it filed against NOSDRA challenging its powers to impose levies or fines over oil spills.</p> <p>Nearly 14,000 Nigerians take Shell to court over devastating impact of pollution People from Niger delta areas of Ogale and Bille seeking justice in London's high court</p> <p>[This Day, 09/10/2019, "Shell Units Sued in UK over Nigerian Oil Spill": <a href="http://thisdaylive.com">thisdaylive.com</a>] [Bloomberg, 08/10/2019, "Shell Units Fighting U.K. Lawsuit Over Nigerian Oil Spill": <a href="http://bloomberg.com">bloomberg.com</a>] [The Guardian, 24/01/2022, "Pay your \$3.4b fine, Bonga oil spill victims tell Shell": <a href="http://guardian.ng">guardian.ng</a>] [Premium Times, 21/06/2018, "Shell liable to \$3.6 billion fine over Bonga oil spill, Nigerian court rules": <a href="http://premiumtimesng.com">premiumtimesng.com</a>]</p>
E(2).1	The Company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>Met: Public response: Shell acknowledges the overnight spill of 40,000 barrels of oil into the sea from the offshore Bonga oil field in December 2011, but said the case should be tried in Nigeria, not in English courts. "In a joint effort with regulators and industry experts, we contained and cleaned up the spill, preventing any oil from reaching the shore," Shell Nigeria Exploration said in an emailed statement. "These events all took place in Nigeria and any case relating to them should be heard in the proper local courts."</li> </ul> <p>Shell also stated that after the detection of the Bonga oil spill, it notified NOSDRA in line with the applicable laws via a letter dated December 20, 2011. "Upon detection of the spill, emergency response was activated while the relevant agencies and government departments were informed," the company added. [This Day, 09/10/2019: <a href="http://thisdaylive.com">thisdaylive.com</a>] [Premium Times, 21/06/2018: <a href="http://premiumtimesng.com">premiumtimesng.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>Not Met: Detailed response: The company responded in very general terms, without addressing all aspects of the allegation in detail, and did not respond to the request for immediate payment of \$3.4billion fine from the company, which was imposed on it by National Oil Spill Detection and Response Agency (NOSDRA). Furthermore, the Company provided feedback for this indicator. However, it was not material for the assessment.</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(2).2	The company has investigated and taken appropriate action	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"> <li>• Met: Engaged with stakeholders: The company stated: '[...] The company continues to engage with the local communities. Joint efforts, in close cooperation with local and national governments and industry partners, continue to combat the spill [...]'. [Update on SNEPCO response to Bonga oil leak, 23/12/2011: <a href="http://shell.com.ng">shell.com.ng</a>]</li> <li>• Not Met: Identified cause: After commissioning a Post Impact Assessment, NOSDRA said the Bonga spill was found to have been caused by equipment failure that resulted from a snapped loading hose under water at Shell's export terminal. Shell said although it contained the Bonga spill and cleaned up offshore with no impact to the Nigerian coastline, NOSDRA went ahead to procure the services of an independent consultant to undertake a post-damage assessment of the spill. "Shell was neither invited nor involved in the post-damage assessment by the independent consultant appointed by NOSDRA," the company said. However, there is no evidence that the company itself conducted an independent investigation to identify the causes of the spill. Therefore, no points can be awarded for this datapoint. [Premium Times, 21/06/2018: <a href="http://premiumtimesng.com">premiumtimesng.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Identified and implemented improvements: The company said it contained the Bonga spill and cleaned up offshore with no impact to the Nigerian coastline. However, there is no evidence to substantiate these claims, or that the company has implemented improvements in its policies/processes and/or made changes to its management systems following the events and their human rights impacts. [Premium Times, 21/06/2018: <a href="http://premiumtimesng.com">premiumtimesng.com</a>]</li> <li>• Not Met: Stakeholder input to steps taken</li> </ul>
E(2).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"> <li>• Not Met: Provided remedy</li> <li>• Not Met: Evidence for lack of Impact or link: In the feedback provided, the Company argues that the legal case in the UK had been dismissed by the Supreme Court in 2023. However, the case was dismissed not on grounds of merit, but on the formality of the claim being raised after the expiry of a six-year legal deadline for taking action. [Reuters, 10/05/2023, "Shell wins UK Supreme Court case on 2011 oil spill off Nigerian coast": <a href="http://reuters.com">reuters.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Remedy satisfactory to stakeholders</li> <li>• Not Met: Remedy delivered</li> <li>• Not Met: Independent remedy process used</li> </ul>
E(3).0	Serious allegation No 3		<ul style="list-style-type: none"> <li>• Area: Right to a safe, clean, healthy and sustainable environment</li> <li>• Headline: Niger Delta Oil Spills 2006/2007</li> <li>• Story: The Shell Petroleum Development Company of Nigeria Limited (SPDC) has been criticised for frequent oil spills in the Niger Delta, which have caused serious damage to the environment, human health and livelihoods. In November 2013, Amnesty International (AI) and the Centre for Environment, Human Rights and Development (CEHRD) published a report entitled 'Nigeria: Bad information: Oil spill investigations in the Niger Delta' that alleged specific cases in which the SPDC joint venture had falsely reported the cause of oil spills, the volume of oil spilt, or the extent and adequacy of clean up measures or compensation. In June 2014, a ruling by the London Technological and Construction Court ruled that where there are inadequate systems in place, the Company would be responsible for the resulting pollution caused by criminals. In January 2015, it was reported in the press that the Company had agreed to pay approximately USD 80m (GBP 55m) to compensate a Nigerian community for the two spills in 2008 and 2009. GBP 35m was to be split between individual villagers and GBP 20m would go to the Bodo community to build health clinics and refurbish schools. In 2017, Shell tried to strike out the lawsuit alleging that some members of the community had obstructed the clean up. The Court dismissed the claim. Later that year the company sought to prevent the community from going back to court by requesting to include a clause in the settlement, according to which any disruptive act by any resident of the Bodo community would lead to termination of the lawsuit. However, on 24 May 2018, a UK judge ruled that the Bodo community should retain the right to revive the claim for another year with no conditions attached, in the event of the clean-up not be completed to an adequate standard. During 2018, allegations related to these operations remained ongoing: Amnesty International exposed evidence that Shell and Eni were taking weeks to respond to reports of</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>spills and publishing misleading information about the cause and severity, which may result in communities not receiving compensation. Similarly, the Nigerian Times reported that members of Bakiri community, in the area of Bayelsa State, conducted a demonstration against the alleged neglect by Shell Petroleum Development Company (SPDC), accusing the company of neither sending relief materials nor a medical team to care for the health challenges posed by an incident that took place in May 2018. It is reported that the oil spill occurred along the 24 inch Trans-Ramos pipeline of SPDC and had affected communities in Bayelsa and Delta states and that over 50 fishing settlements had been destroyed by the spill.</p> <p>During 2018, Nigerian Court ruled that Shell Nigeria Exploration and Production Company Limited, is liable to a USD 3.6 bn fine levied on it by the National Oil Spill Detection and Response Agency (NOSDRA) over a 2011 crude oil spill offshore on Nigeria’s coastline; "Shell Nigeria Exploration and Production Company says court judgment on 3.6 billion dollars fine for the December 20, 2011 oil spill in parts of Niger Delta is not binding. Shell had approached the courts to challenge the powers of National Oil Spills Detection and Response Agency to impose fines on it."</p> <p>On July 24, 2019, the press reported that the Supreme Court in London will hear an appeal by Nigerian farmers and fishermen from Bille and Ogale communities, which allege they have suffered from decades of pollution, to pursue claims in England against Shell over oil spills in the Niger Delta. According to the press, the decision to hear the appeal re-opens the possibility for British multinationals to be held liable at home for their subsidiaries' actions abroad came after a London court ruled that the claim could not be pursued in England in February 2018.</p> <p>On February 12, 2021, the UK Supreme Court allowed a group of 42,500 Nigerian farmers and fishermen from the Bille and Ogale communities to sue Royal Dutch Shell in English courts after years of oil spills in the Niger Delta contaminated land and groundwater.</p> <p>According to the ruling, senior judges said there was an arguable case that UK-domiciled Shell, is responsible in the latest test of whether multinationals can be held to account for the acts of overseas subsidiaries.</p> <p>The group of Nigerians have argued that the parent company Shell owed them a duty of care because it either had significant control of, and was responsible for, its subsidiary SPDC in Nigeria, and Shell countered that the court had no jurisdiction to try the claims.</p> <p>In January 2023, nearly 14,000 people from two Nigerian communities lodged their claims, claiming it is responsible for devastating pollution of their water sources and destruction of their way of life. And asking for compensation for the resulting loss of their livelihoods.</p> <p>[Amnesty International, 07/11/2013, "Nigeria: Bad information: Oil spill investigations in the Niger Delta": <a href="https://www.amnesty.org">amnesty.org</a>] [Amnesty International, 16/03/2018, "Nigeria: Amnesty activists uncover serious negligence by oil giants Shell and Eni": <a href="https://www.amnesty.org">amnesty.org</a>] [Reuters, 12/02/2021, "Nigerians win UK court OK to sue Shell over oil spills": <a href="https://www.reuters.com">reuters.com</a>] [The Guardian, 02/02/2023, "Nearly 14,000 Nigerians take Shell to court over devastating impact of pollution": <a href="https://www.theguardian.com">theguardian.com</a>]</p>
E(3).1	The Company has responded publicly to the allegation	2	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> <li>Met: Public response: A Shell spokesman said Amnesty’s allegations of serious negligence of the company when addressing spills in Nigeria. “are false, without merit and fail to recognise the complex environment in which the company operates”.</li> </ul> <p>With regard to the decision of the UK court to sue Shell over oil spills in Nigeria, a Shell spokesman said it was disappointing. “Regardless of the cause of a spill, SPDC cleans up and remediates. It also works hard to prevent these sabotage spills, by using technology, increasing surveillance and by promoting alternative livelihoods for those who might damage pipes and equipment,” Shell said.</p> <p>With regard to the claim lodged in 2023 by residents from the Ogale and Bille communities in the Niger Delta, Shell argues that the communities have no legal standing to force it to clean up. Shell argues also that the individuals are barred from seeking compensation for spills which happened five years before they</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>lodged their claims. The company says it bears no responsibility for the clandestine siphoning off of oil from its pipelines by organised gangs, which it says causes many of the spills. A Shell spokesperson said: "We strongly believe in the merits of our case. The overwhelming majority of spills related to the Bille and Ogale claims were caused by illegal third-party interference, including pipeline sabotage, illegal bunkering and other forms of oil theft. Illegal refining of stolen crude oil also happens on a large scale in these areas and is a major source of oil pollution." Shell told the Guardian that it had done cleanup work and remediation of affected areas, and was working with the relevant Nigerian authorities to prevent sabotage, crude oil theft, and illegal refining which were, it said, the main source of pollution. It argued that litigation would do little to help address this issue. [The Independent, 16/03/2018, "Amnesty International accuses Shell and Eni of 'serious negligence' on Nigerian oil spill": <a href="https://www.independent.co.uk">independent.co.uk</a>] [Reuters, 12/02/2021: <a href="https://www.reuters.com">reuters.com</a>] [The Guardian, 02/02/2023: <a href="https://www.theguardian.com">theguardian.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Detailed response: See above.</li> </ul>
E(3).2	The company has investigated and taken appropriate action	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"> <li>• Not Met: Engaged with stakeholders: No evidence was found suggesting that the company engaged with the affected stakeholders with regard to understanding the underlying causes of the events. [Leigh Day, 02/02/2023, "Over 13,000 residents from the Ogale and Bille communities in Nigeria file claims against Shell for devastating oil spills": <a href="https://www.leighday.co.uk">leighday.co.uk</a>]</li> <li>• Met: Identified cause: Shell has blamed sabotage for oil spills. It said in its annual report published in March 2020 that SPDC, which produces around 1 million barrels of oil per day, saw crude oil spills caused by theft or pipeline sabotage surge by 41% in 2019.</li> </ul> <p>After the lodging of the claim by residents from the Ogale and Bille communities in 2023, a Shell spokesperson said: "The overwhelming majority of spills related to the Bille and Ogale claims were caused by illegal third-party interference, including pipeline sabotage, illegal bunkering and other forms of oil theft. Illegal refining of stolen crude oil also happens on a large scale in these areas and is a major source of oil pollution." [Reuters, 12/02/2021: <a href="https://www.reuters.com">reuters.com</a>] [The Guardian, 02/02/2023: <a href="https://www.theguardian.com">theguardian.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Identified and implemented improvements: Shell said: "Regardless of the cause of a spill, SPDC cleans up and remediates. It also works hard to prevent these sabotage spills, by using technology, increasing surveillance and by promoting alternative livelihoods for those who might damage pipes and equipment".</li> </ul> <p>With regard to the claim lodged in 2023 by residents from the Ogale and Bille communities in the Niger Delta, Shell told the Guardian that it had done cleanup work and remediation of affected areas, and was working with the relevant Nigerian authorities to prevent sabotage, crude oil theft, and illegal refining which were, it said, the main source of pollution.</p> <p>However, the fact that 13,652 claims from individuals, and from churches and schools were filed against Shell asking that the company clean up oil spills that this work was not effective or sufficient.</p> <p>Overall, there is no evidence the company implemented improvements in its policies/processes and/or made changes to its management systems following the events and their human rights impacts that would ensure similar impacts did not occur in the future</p> <p>Furthermore, the Company provided feedback for this indicator. However, it was not material for the assessment. [Reuters, 12/02/2021: <a href="https://www.reuters.com">reuters.com</a>] [The Guardian, 02/02/2023: <a href="https://www.theguardian.com">theguardian.com</a>] [SOMO, 02/02/2023, "New UK legal case on Niger Delta oil spills – a litmus test for justice in the energy transition": <a href="https://www.somo.nl">somo.nl</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Stakeholder input to steps taken</li> </ul>
E(3).3	The company has engaged with affected stakeholders to provide for or	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"> <li>• Not Met: Provided remedy: No evidence was found that the company provided remedy to the Ogale and Bille communities. In general, the company has repeatedly used claims of sabotage or theft to avoid compensation payments to the affected communities.</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
	cooperate in remedy(ies)		<p>Furthermore, the Company provided feedback for this indicator. However, it was not material for the assessment. [Amnesty International, 07/11/2013, "Nigeria: Bad information: Oil spill investigations in the Niger Delta": <a href="https://www.amnesty.org">amnesty.org</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Evidence for lack of Impact or link: Shell has repeatedly blamed sabotage for the oil spills. However, the company did not provide sufficient evidence to prove the company is not linked to the impact.</li> </ul> <p>Furthermore, the Company provided feedback for this indicator. However, it was not material for the assessment.</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Remedy satisfactory to stakeholders: The Company provided feedback for this indicator. However, it was not material for the assessment.</li> <li>• Not Met: Remedy delivered: The Company provided feedback for this indicator. However, it was not material for the assessment.</li> <li>• Not Met: Independent remedy process used: The Company provided feedback for this indicator. However, it was not material for the assessment.</li> </ul>
E(4).0	Serious allegation No 4		<ul style="list-style-type: none"> <li>• Area: Right to a safe, clean, healthy and sustainable environment</li> <li>• Headline: Niger Delta Oil Spills 1970</li> <li>• Story: On November 30, 2020, the press reported that the Nigerian Supreme Court has rejected Shell's request to overturn the 2010 ruling, after nine years of litigation. The Company had been found entirely responsible for the 1970 oil spill that destroyed the livelihood of the Ejama-Ebubu community and polluted the waters, leading to numerous illnesses.</li> </ul> <p>According to the press, the Nigerian justice confirmed the condemnation of Shell to USD 467 million in damages for the oil spill caused in 1970. The Ejama-Ebubu community in Rivers State, Nigeria, will be compensated for an oil spill that occurred 50 years ago.</p> <p>On December 23, 2020, the press reported that an oil site operated by Royal Dutch Shell's Nigerian unit has been seized by one of Nigeria's state governments due to a dispute over the 1970 oil spill.</p> <p>According to the press, the government of Rivers state in the Niger Delta sealed off the base, which is called Kidney Island. The facility known as Oil Mining Lease 11, was lawfully purchased through public auction ordered by the court. The government paid USD 2.6 million to the Ejama-Ebubu community, which brought the lawsuit against Shell, while the funds used for the purchase are in escrow.</p> <p>A federal court has issued an order restraining any further enforcement of the underlying judgment debt at least until a hearing scheduled for mid-January 2021.</p> <p>On August 11, 2021, press sources reported that Royal Dutch Shell has agreed to pay a Nigerian community NGN 45.9 billion (USD 111.68 million) to settle a case over an oil spill that took place more than 50 years ago.</p> <p>The Company will pay the Ejama-Ebubu community in Nigeria's Ogoniland the "full and final settlement" to end the case over a spill that took place during the 1967-70 Biafran war.</p> <p>Nigeria's Supreme Court in November 2020, denied Shell's bid to challenge a 2010 award of NGN 17 billion (USD 41.36 million), that with accruing interest the community had said was worth more than NGN 180 billion.</p> <p>[Rfi,fr, 30/11/2020, "La justice confirme la condamnation de Shell à indemniser la communauté Ejama-Ebubu": <a href="https://www.rfi.fr">rfi.fr</a>] [Bloomberg, 23/12/2020, "Shell Oil Site Seized by Nigerian State Over Unpaid Damages": <a href="https://www.bloomberg.com">bloomberg.com</a>] [JWN, 24/12/2020, "Shell oil site seized by Nigerian state over unpaid damages": <a href="https://www.jwnenergy.com">jwnenergy.com</a>] [The Guardian, 12/08/2021, "Shell to pay \$111m over decades-old oil spills in Nigeria": <a href="https://www.theguardian.com">theguardian.com</a>]</p>
E(4).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"> <li>• Met: Public response: Shell repeatedly disputed the allegations and insisted that it has cleaned up the affects sites. The company doesn't accept responsibility for the spill, which it blames on "third parties" during a civil war that lasted from 1967 to 1970.</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Concerning the seizure of the Royal Dutch Shell plc's Nigerian unit, Shell "dismissed the purported takeover" of Kidney Island and OML 11, asserting in a statement that the judgment is still subject to appeals submitted by the company to a local court in Rivers state. The state government's announcement is "premature and prejudicial," it said. The transfer of the oil license requires the approval of Nigeria's federal minister of petroleum resources, which has not been granted, according to the statement.</p> <p>In the face of the court's decision to pay \$111m of compensation to the communities, company's spokesman said the payment would mark the "full and final settlement". [Rfi,fr, 30/11/2020: <a href="#">rfi.fr</a>] [JWN, 24/12/2020: <a href="#">jwnenergy.com</a>] Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Detailed response: During the years, the company has maintained that the damage was caused by third parties, and never provided a detailed response on the allegation of the 1970 oil spill.</li> </ul>
E(4).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"> <li>• Not Met: Engaged with stakeholders: There is no evidence suggesting the company engaged with the affected stakeholders as part of understanding the causes of the events concerned.</li> <li>• Met: Identified cause: The company has maintained that the damage was caused by third parties during the 1967-1970 Biagran civil war when much damage was done to oil pipelines and infrastructure.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Identified and implemented improvements: There is no evidence the company implemented improvements in its policies/processes and/or made changes to its management systems following the events and their human rights impacts.</li> <li>• Not Met: Stakeholder input to steps taken</li> </ul>
E(4).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	2	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> <li>• Met: Provided remedy: Royal Dutch Shell has agreed to pay around €95m to communities in southern Nigeria over crude oil spills in 1970, as ordered by the Court. [The Guardian, 12/08/2021: <a href="#">theguardian.com</a>]</li> <li>• Not Met: Evidence for lack of Impact or link: The company doesn't accept responsibility for the spill, which it blames on "third parties" during the 1967-1970 Biagran civil war when much damage was done to oil pipelines and infrastructure. However, the company was not able to provide unequivocal evidence of these third parties. [Impakter, 06/09/2021, "Half a Century Later Justice Is Delivered for Oil Spill Devastation": <a href="#">impakter.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Remedy satisfactory to stakeholders: There is no evidence suggesting the remedy was not satisfactory to the affected stakeholders.</li> <li>• Met: Remedy delivered: The Ejama-Ebubu community said that after taking delivery of the funds from Shell, it set up a 13-man disbursement committee to release the sum of N5million to each member of the community and also carry out some road construction in the community. Thereby, the remedy was delivered to the affected stakeholders. [Punch, 06/12/2022, "Rivers community alleges police harassment over oil-spill compensation": <a href="#">punchng.com</a>]</li> <li>• Not Met: Independent remedy process used</li> </ul>

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