

**Corporate Human Rights Benchmark
2023 Company Scorecard**

Company name Siam Cement (SCG)
Sector Extractives
Overall score 19.4 out of 100

Theme score	Out of	For theme
2.0	10	A. Governance and Policy Commitments
6.0	25	B. Embedding Respect and Human Rights Due Diligence
4.0	20	C. Remedies and Grievance Mechanisms
3.5	25	D. Performance: Company Human Rights Practices
3.9	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	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Universal Declaration of Human rights (UDHR): The Human Rights policy states that 'SCG has strictly complied with laws and is committed to human rights respect in accordance with internationally accepted standards especially giving support to and complying with Universal Declaration of Human Rights: UDHR'. [Human Rights Policy, 01/04/2022: file.scgsustainability.com] Score 2 <ul style="list-style-type: none"> Met: Commitment to UNGPs: It also adds that 'SCG has strictly complied with laws and is committed to human rights respect in accordance with internationally accepted standards especially giving support to and complying with [...] United Nations Guiding Principles on Business and Human Rights: UNGP'. [Human Rights Policy, 01/04/2022: file.scgsustainability.com]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Commitment to ILO core principles: The Human rights policy indicates that the Company ' is committed to human rights respect in accordance with internationally accepted standards especially giving support to and complying with [...] the International Labor Organization Declaration on Fundamental Principles and Rights at Work: ILO'. [Human Rights Policy, 01/04/2022: file.scgsustainability.com] Met: Explicitly lists all four ILO core principles: The policy also states that 'Human rights [as a definition term in the Human rights policy] include the rights to life and liberty, freedom from slavery and torture, human trafficking, harassment, forced

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			<p>labor and child labor, freedom of expression, freedom of association and right to collective bargaining, the right to work and working hours, the right to education, equal remuneration and other rights such as personal data protection, occupational health and safety, minorities in local community and community rights. Everyone is entitled to these rights, without discrimination in accordance with diversity and inclusion. [Human Rights Policy, 01/04/2022: file.scgsustainability.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expects BPs/JVs to commit to ILO core principles: See below. Although the Human rights policy 'expects business partners, such as associate companies or other investments where SCG does not have overall control, as well as contractors, suppliers and others to uphold and comply with this Policy', the actual supplier code does not have an ILO Declaration to the ILO core. [Human Rights Policy, 01/04/2022: file.scgsustainability.com] & [Supplier code of conduct, 2018: file.scgsustainability.com] • Not Met: Explicitly lists all four ILO core principles for BPs/JVs: The Supplier code has the following requirements: 'Respect human dignity, equality, and fairness and shall not discriminate against employees [...]'; 'Do not employ child labor younger than the legally required minimum age'; 'Do not use or exploit forced labor through the use of corporal punishment, threat, confinement at the workplace, coercion, harassment, human trafficking or any other means of violence'. No requirement were found, however, in relation to freedom of association and collective bargaining. [Supplier code of conduct, 2018: file.scgsustainability.com]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to respect H&S of workers: The Company has a specific health and safety policy that includes, among others, the following commitments: 'SCG is dedicated to the health and safety of its employees, contractors, and stakeholders and considers Occupational Health and Safety (OHS) an issue of fundamental importance in driving sustainable growth of our business. As such, SCG has formulated this policy with the goal of establishing effective implementation and efficient occupational health and safety management as well as promoting good health and fostering a good working environment to achieve injury and illness free'. [Occupational Health and Safety Policy, 06/06/2022: file.scgsustainability.com] • Not Met: Commitment to ILO working hours standards or 48 hour regular work week: Although the Human rights policy refers to 'the right to work and working hours', 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'. Similar evidence can be found in the code of conduct. [Human Rights Policy, 01/04/2022: file.scgsustainability.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects BPs/JVs to commit to H&S of workers: The supplier code requires the following: 'Implement safety systems for workers and involved persons by providing a safe and healthy work environment; reducing and controlling accident risks and health impacts associated with performance of duty, transport, and service; and establishing an emergency plans in order to reduce loss'. [Supplier code of conduct, 2018: file.scgsustainability.com] • Not Met: Expects BPs/JVs to commit to ILO working hours standards or 48 hour regular work week: It also requires that 'Do not force workers to work longer than the maximum working hours specified by applicable laws. Working overtime or working on a public holiday is voluntary. Workers must be granted holidays and leave as required by applicable laws'. However, no formal commitment about respecting the ILO conventions on working hours was found. Alternatively, the Company would achieve this by committing to a 48 hours regular working week, and consensual overtime paid at a premium rate. [Supplier code of conduct, 2018: file.scgsustainability.com]
A.1.3.a.EX	Commitment to respect human rights particularly relevant to the sector – land, natural resources and indigenous	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to respect land ownership/natural resources as in VGGT • Not Met: Commitment to respect land ownership/natural resources as in IFC Performance Standards • Not Met: Commitment to respect indigenous rights or ILO No.169 or UN Declaration • Not Met: Expects EX BPs to make these commitments <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to obtain FPIC or zero tolerance to land grabbing • Not Met: Commitment to respect the right to water

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	peoples' rights (EX)		<ul style="list-style-type: none"> • Not Met: Expects EX BPs to make these commitments
A.1.3.b.EX	Commitment to respect human rights particularly relevant to the sector – security (EX)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to Voluntary Principles on Security and HRs • Not Met: Uses only ICoCA members as security providers • Not Met: Commits to International Humanitarian Law <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expects EX BPs to commit to these rights
A.1.4	Commitment to remedy	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to remedy adverse HRs impacts: The Company's website states the following: 'Remedy: Provide a channel to all group of stakeholders to provide information about fraud, non-compliance with laws, regulations, rules, the Code of Conduct, Human Rights policy and other applicable policies by handling complaints effectively and determine mitigation actions to reduce impacts including remediation actions to reduce impacts including remediation actions for those affected via whistleblower system'. However, it seems that the commitment to remedy is circumscribed to the grievance procedure'. This indicator looks for a commitment to remedy any impact caused or contributed to, even if it the Company does not learn about it through the grievance procedure. In addition, this commitment should be placed in a formal policy document. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expects EX BPs to make this commitments • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms • Not Met: Commitment to work with EX BPs on remedy
A.1.5	Commitment to respect the rights of human rights defenders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Zero tolerance of threats/attacks on HRDs • Not Met: Expects BPs to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to working with HRDs to create safe and enabling environment

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Board level responsibility for HRs • Not Met: Describes HRs expertise of Board member <p>Score 2</p> <ul style="list-style-type: none"> • Met: Board member/CEO signal importance of HRs in their communications: The President & CEO published a letter underscoring the Company's commitments to Human Rights initiatives and states that 'with this communication, we express our intent to advance those principles within our sphere of influence by applying to our strategic management and execution, culture and day-to-day operations'. It reinforces that 'it is our expectation that all our stakeholders shall interact with their employed staffs and related stakeholders in line with SCG commitment'. These include specific human rights issues such as 'freedom of slavery and torture, human trafficking, harassment, etc. The CEO goes on underscoring the importance of this commitments at all levels. [Human Rights Expectation Letter, 01/04/2022: file.scgsustainability.com]
A.2.2	Board responsibility	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Process to review HRs strategy at board level • Not Met: Example of HRs issues/trends discussed in last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Describes how affected stakeholders / HRs experts inform board discussions
A.2.3	Incentives and performance management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: At least one board member incentive linked to HRs commitments • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria linked to HRs made public • Not Met: Review of other board incentives for coherence with HRs policies

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A.2.4	Business model strategy and risks	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Board process to review business model and strategy for HRs risks • Not Met: Describes frequency and triggers for reviewing business model Score 2 <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions resulting from reviews

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

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a • Met: Senior responsibility for HRs implementation and decision making: The Company states that the SCG Risk Management Committee is responsible for covering human rights risks. The Company also indicates that inside this Committee there are the SCG Sustainable Development Committee, which is responsible for the implementation of the Company's Human Rights Policy, and the Human Rights and Stakeholders Engagement Committee, which is responsible for the human rights framework and Human Rights Due Diligence Process Guideline. [Risk Management webpage: scgsustainability.com] & [Human Rights webpage: scgsustainability.com] Score 2 <ul style="list-style-type: none"> • Not Met: Describes day-to-day responsibility for implementing HRs commitments • Not Met: Day-to-day resources and expertise allocation in own operations • Not Met: Resources and expertise allocation with EX BPs
B.1.2	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Senior manager incentives linked to HRs commitments: The Company states that: 'The Board and the Remuneration Committee assess the performance of the President/CEO and top executives based on the Company's operating results, implementation of the Board's policies, and the sustainability circumstances.' It further explains that KPIs include 'Other Non-financial Performance Indicators', such as 'Social Metrics (e.g. Occupational Health and Safety, Stakeholder Engagement, Community Satisfaction Survey etc.)'. However, no specific KPIs were found. [2022 Annual Report: scc.listedcompany.com] & [CEO & Executive Compensation Management, 01/01/2020: file.scgsustainability.com] Score 2 <ul style="list-style-type: none"> • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S: The Company states that KPIs taken into account for the remuneration of the President/CEO and top executives include 'Social Metrics (e.g. Occupational Health and Safety, Stakeholder Engagement, Community Satisfaction Survey etc.)'. However, these are merely examples, and remuneration may be limited to employee health and safety. • Not Met: Performance criteria linked to HRs made public • Not Met: Review of other senior management incentives for coherence with HRs policies
B.1.3	Integration with enterprise risk management	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: HRs risks integrated as part of enterprise risk system: The Company identifies and describes human rights as one of its strategic risks in the Enterprise Risk Management Framework and indicates that performs 'Human Rights risk assessment that embedded in Enterprise Risk Management of SCG which cover related Country/ Industry specific issues and all groups of stakeholders'. The Enterprise Risk Management Framework is described in the Annual Report. [Risk Management webpage: scgsustainability.com] & [2022 Annual Report: scc.listedcompany.com] Score 2 <ul style="list-style-type: none"> • Not Met: Provides an example • Not Met: Risk assesment by Audit Committee or independent third party: The Company indicates that the SCG Risk Management Committee reports the SCG risk profile and risk management to the Audit Committee on a quarterly basis, which then evaluates the risk management system to ensure the efficiency and effectiveness of material risk identification, assessment, and management.

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			However, no description of how the Company assesses the adequacy of this system managing human rights was found. [2022 Annual Report: scc.listedcompany.com]
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a • Met: Communicates HRs policies to all workers in own operations: The Company indicates that 'SCG trains and tests their employees on human rights through Ethics e-Testing on an annual basis', this test along with the e-Policy e-Testing covers the SCG's 4 Core Values, Code of Conduct, Anti-corruption Policy, SCG e-Policy, Personal Data Protection Act (PDPA), SCG's Integrated Governance, Risk Management, and Compliance (Integrated GRC), and Environment, Social and Governance (ESG) concept. The Code introduces other policies, including the human rights one, and the Company indicates that in 2022 it created e-learning programs on the SCG Code of Conduct in Thai and English and has 'published an e-book version of SCG Code of Conduct on its website and translated it into local languages for personnel in Indonesia, Vietnam, Cambodia, and Lao PDR'. [Sustainability Report 2022: file.scgsustainability.com] & [2022 Annual Report: scc.listedcompany.com] Score 2 <ul style="list-style-type: none"> • Not Met: Communicates HRs policies to stakeholders • Not Met: Example of how HRs policies are accessible for intended audience
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Meets ILO requirement for suppliers on A.1.2.a • Not Met: Describes steps to communicate HRs policies to EX BPs Score 2 <ul style="list-style-type: none"> • Not Met: Describes how HRs policies are contractual/binding for suppliers: The Company indicates in the Supplier Code of Conduct, which covers its suppliers, contractors and service providers, that it expects them to respect human rights, however, no binding arrangement regarding human rights was found. [Supplier code of conduct, 2018: file.scgsustainability.com] • Not Met: Requires EX BPs to cascade contractual/binding HRs policies to their BPs
B.1.5	Training on Human Rights	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Score of at least 1 on A.1.2.a • Met: Describes how workers are trained on HRs policy commitments: The Company indicates that it trains its employees on its Human Rights Policy through Ethics e-Testing on an annual basis and indicates that 100 % of them passed the test, which only happens with a score of 100%. The Company also states that the test is divided into three levels according to the roles and responsibilities of the employees' level and that the 'answers given were also analyzed, so that common misunderstandings among employees could be rectified'. [Sustainability Report 2022: file.scgsustainability.com] & [2022 Annual Report: scc.listedcompany.com] Score 2 <ul style="list-style-type: none"> • Not Met: Trains relevant managers including security on HRs
B.1.6	Monitoring and corrective actions	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Score of at least 1 on A.1.2.a • Met: Monitors implementation of HRs policy commitments across global ops and EX BPs: The Company indicates that it monitors and tracks human rights issues through the Human Rights Due Diligence Process Guideline, this process is indicated to be in alignment with the SCG Human Rights Policy and covers new investments, mergers, and partnerships, as well as joint ventures, contractors, and suppliers in the value chain. The Company also describes that the monitoring and tracking process occurs through the Whistleblowing System, E-ethics Testing, Engagement Survey and Governance, Risk and Compliance (GRC). [Human rights due diligence result 2021, 06/2022: file.scgsustainability.com] Score 2 <ul style="list-style-type: none"> • Not Met: Discloses % of EX BP's monitored: The Company indicates that '100% of contractors and critical tier 1 suppliers have been assessed for human rights risks', however, it is not specified how much does this percentage represents in relation to the entire supply chain and all business associates. [Human rights on website, N/A: scgsustainability.com/en/human-rights-en-2] • Not Met: Describes how workers are involved in monitoring

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			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a • Not Met: Describes corrective actions process: The Company describes the corrective actions towards work-related safety and travel and transport related safety risks found in tier 1 suppliers, however, no information related to the corrective action process was found. [Sustainability Report 2022: file.scgsustainability.com] • Not Met: Discloses findings and number of correction action processes
B.1.7	Engaging and terminating business relationships	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: HRs performance affects selection EX BPs: The Company states that it is 'avoiding purchasing products from suppliers that violate human rights'. However, the Company does not describe how human rights performance is taken into account in the identification and selection of potential business relationships. [2022 Annual Report: scc.listedcompany.com] • Not Met: HRs performance affects ongoing BPs relationships: The Company states in the Supplier Code of Conduct, which describes the use of the term supplier to cover 'any supplier, contractor, and/or service provider', that 'Should supplier fail to comply with the "SCG Supplier Code of Conduct", SCG reserves the right to take appropriate action considering the degree of the impacts and damage incurred.', and the Code includes human rights. However, no specific information related to the decisions to renew, expand or terminate business relationships was found. [Supplier code of conduct: scgsustainability.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes positive HRs incentives for business relationships • Not Met: Works with EX BPs to meet HRs requirements: The Company indicates that in 2022 it has organized an event 'to sensitize and support ESG integration into suppliers' business conduct operation. A total of 123 participants joined the event consisting of tier 1 suppliers (20%); 31% suppliers with potential for collaboration and suppliers with ESG risk but with the potential to improve. Key contents of the event include corporate governance and business ethics, climate change and human rights'. However, no specific details found on what work is conducted to help improve human rights performance. [Sustainability Report 2022: file.scgsustainability.com]
B.1.8	Approach to engagement with affected stakeholders	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how workers and communities identified and engaged in the last two years: The Company indicates that it 'committed to conduct a Due Diligence Process covering own operations across our value chain... in order to identify human rights risks and impacts and potentially affected all group of stakeholders'. However, no information related to how it has identified and engaged with these groups was found. [Human rights due diligence result 2021, 06/2022: file.scgsustainability.com] • Met: Discloses stakeholders whose HRs may be affected: The Company indicates the 'people affected' by each of its salient human rights issue, which include 'SCG's contractors/ carriers', 'SCG's joint ventures' and 'Employees of SCG and subsidiaries'. It also notes the 'number of companies' affecting the categories of people of each human rights issue. For example, in relation to forced labour it notes that '9,270 [supplier and contractor companies] impact 'SCG's contractors/ suppliers'. [Sustainability Report 2022: file.scgsustainability.com] • Not Met: Provides two examples of engagement with stakeholders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HRs issues • Not Met: Describes how stakeholders views influenced company's HRs approach

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes process of identifying risks in own operations: The Company indicates that it conducts a human rights assessment to identify actual and potential adverse human rights related issues, risks, and impacts. The Company also states that this process covers its own operations, and describes the groups and the rights covered in this process. It further notes that its process covers 'Conduct risk identification covering Own operations, Value chain and other activities related to our business, [and] New investment and business relations (mergers, acquisitions, joint ventures)'. However it does not describe the process used. [2022 Annual Report: scc.listedcompany.com] & [Human rights due diligence result 2021, 06/2022: file.scgsustainability.com] • Not Met: Describes process for identifying risks in EX BPs: The Company indicates that this process covers the 'value chain and other activities related to our business'. However it does not describe the process used. [Human rights due diligence result 2021, 06/2022: file.scgsustainability.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes global risk identification system incl. stakeholder consultation: The Company indicates that it does this process regularly and that it takes into account the context of the industry and the country, however, no evidence was found that it involves consultation with affected stakeholders and internal or independent external human rights experts. [2022 Annual Report: scc.listedcompany.com] & [Human rights due diligence result 2021, 06/2022: file.scgsustainability.com] • Not Met: Describes how risk identification system is triggered by new circumstances: The Company states that this process covers 'New investment and business relations (mergers, acquisitions, joint ventures)', however, no description was found of how these events trigger the global systems it has in place to identify its human rights related issues. [Human rights due diligence result 2021, 06/2022: file.scgsustainability.com] • Not Met: Describes risks identified in relation to new circumstances
B.2.2	Assessing human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes assessment process and discloses salient HRs risks: The Company indicates that it assesses human rights risks and actual and potential human rights impacts in the context of the industry and the country. The Company also describes the groups that it assesses and the salient human rights risks of 2021. However, no description of how relevant factors are taken into account in this process was found. [Annual report 2021: scc.listedcompany.com] & [Human Rights webpage: scgsustainability.com] • Not Met: Describes how process applies to EX BPs: The Company indicates that this process covers the 'value chain and other activities related to our business'. However, no description of the process was found. [Human rights due diligence result 2021, 06/2022: file.scgsustainability.com] • Met: Public disclosure of results of HRs risk assessment: The Company has published the 'Human Rights Risk Assessment' of 2021 and the results. The Company also describes the groups that it assesses and the salient human rights risks of 2021, which would be: Workplace Safety and Transportation Safety; COVID-19 Pandemic; Compliance with stricter personal data protection laws and regulations. [Human Rights Risk Assessment 2021, 06/2022: file.scgsustainability.com] & [Human rights due diligence result 2021, 06/2022: file.scgsustainability.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Describes how assessment involved affected stakeholders
B.2.3	Integrating and acting on human rights risks and impact assessments	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes system to prevent, mitigate and remediate HRs issues: The Company indicates that, as part of its unified organization-wide risk management framework and human rights due diligence process which it conducts on a 'regular' basis, 'The findings from human rights impacts assessment are integrated and taken into actions for monitoring & prevention, mitigation and remediation'. It goes on to describe 'Mitigation Plans and Remediation Action' for each of the issues identified in 2021. However, the Company does not describe its global system to prevent, mitigate or remediate its salient human rights issues. [Human

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			<p>rights due diligence result 2021, 06/2022: file.scgsustainability.com] & [Human rights on website, N/A: scgsustainability.com/en/human-rights-en-2]</p> <ul style="list-style-type: none"> • Not Met: Describes how global system applies to EX BPs: The Company indicates that this process covers the 'value chain and other activities related to our business'. [Human rights due diligence result 2021, 06/2022: file.scgsustainability.com] • Met: Example of actions decided on at least 1 salient HRs issue: The Company discloses the 'Mitigation Plans and Remediation Actions' taken in response to the salient human rights issues identified in 2021. [Human rights due diligence result 2021, 06/2022: file.scgsustainability.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Describes how stakeholders involved in decisions about actions taken
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes system for evaluation effectiveness of actions: The Company indicates that its tracking and monitoring process, which are part of its Human Rights Due Diligence process, encompasses setting targets and key performance indicators, following up performance and process review, and annually publishing its reports on human rights risk and the impact assessment results. However, no specific description of its system for evaluating whether the actions taken have been effective was found. [Human rights due diligence result 2021, 06/2022: file.scgsustainability.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Example of lessons learned from evaluation effectiveness of actions • Not Met: Meets all requirements under score 1 • Not Met: Involves stakeholders in evaluation effectiveness of actions
B.2.5	Communicating on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes challenges to effective comms and how it is working to address them

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all workers: The Company indicates that it has a whistleblowing system, which provides 'opportunities for employees and stakeholders to report or inform on any violations or irregularities in any area related to SCG's business operations such as corporate governance, ethical practices, corruption, financial transactions, Code of Conduct, and compliance with legal requirements, regulations, or Anti-corruption Policy'. [2022 Annual Report: scc.listedcompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Grievance mechanism available in appropriate languages and workers made aware: The Company states that it 'has communicated to employees and stakeholders about SCG Whistleblowing System, which supports complaint filing both in Thai and English as well as in Vietnamese, Indonesian, and Khmer access at all time and accommodates both verbal reports and written reports via e-mail or post'. The Company also describes the mechanism in the Code of Conduct, which is comprised in the Ethics e-Testing completed by all employees 'with a 100% pass rate'. [2022 Annual Report: scc.listedcompany.com] • Met: Describes how workers in EX BPs access grievance mechanism: The Company indicates that the whistleblowing system is accessible to stakeholders and they can report on any violations or irregularities in any area related to SCG's business operations such as corporate governance, ethical practices and Code of Conduct. [2022 Annual Report: scc.listedcompany.com] • Not Met: Expects EX BPs to convey expectation to their BPs
C.2	Grievance mechanism(s) for external individuals and communities	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all external individuals and communities: The Company indicates that the whistleblowing system is accessible to all stakeholders. [2022 Annual Report: scc.listedcompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: The Company indicates that the mechanism is accessible

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>in Thai, English, Vietnamese, Indonesian, and Khmer , and that it has 'communicated to employees and stakeholders about SCG Whistleblowing System', however, no information was found related to how it ensures that all affected external stakeholders are aware of it. [2022 Annual Report: scc.listedcompany.com]</p> <ul style="list-style-type: none"> • Not Met: Describes how external individuals/communities access grievance mechanism: The Company indicates that the mechanism is accessible to external stakeholders and they can report on any violations or irregularities related to SCG's business operations such as corporate governance, ethical practices and Code of Conduct. However, no information was found as to whether external individuals and communities can bring forward complaints against the conduct of the Company's extractive business partners. [2022 Annual Report: scc.listedcompany.com] • Not Met: Expects EX BPs to convey expectation to their BPs
C.3	Users are involved in the design and performance of the mechanism(s)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how users engaged on design and performance • Not Met: Provides user engagement examples (at least two) on design and performance <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes how users engaged on improvement of mechanism • Not Met: Provides user engagement examples (at least two) on improvement
C.4	Procedures related to the mechanism(s) are equitable, publicly available and explained	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes procedure and timescales for managing complaints or concerns: The Company describes the 'Procedure for Handling Complaints' and indicates that to 'Consider and summarize facts in preliminary stage. It will take about 30-60 days (depending on complexity in finding facts)'. The Company also states that 'If the complainant reveals his/her name, he/she shall be notified within 7 working days starting from the result conclusion day'. [Code of Conduct, 2021: scc.listedcompany.com] • Not Met: Describes technical, financial, advisory support to enable equal access <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism • Not Met: Describes escalation to senior levels / independent adjudicators: The Company indicates that the complaint and it's process are reported to the appropriate board committee and to the board of directors. However, it is not clear whether complainants are given the option to appeal any decisions if they choose. [Code of Conduct, 2021: scc.listedcompany.com]
C.5	Prohibition of retaliation for raising complaints or concerns	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public statement prohibiting retaliation against workers/stakeholders: The Company states that 'SCG takes a fair and suitable approach without retaliation, harassment, or discrimination when engaging with the complainant/ whistleblower/informant even in the event that they file a lawsuit, testify, give a testimony, or cooperate with a court or a government agency. Failure to comply with this approach is considered a breach of discipline and subject to disciplinary action as well as any applicable legal punishment'. [Code of Conduct, 2021: scc.listedcompany.com] • Not Met: Describes practical measures to prevent retaliation: The Company indicates that 'SCG employees can file a report to either specify their names or remain anonymous through SCG Whistleblowing System', however, it is also indicated that 'For external parties, complaints can be filed at SCG Whistleblowing System on scc.com. Informants are required to identify their names'. [2022 Annual Report: scc.listedcompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Specifies no legal action, firing or violence: The Company indicates non-retaliation even if the whistleblowers 'file a lawsuit, testify, give a testimony, or cooperate with a court or a government agency', however, no information related to a commitment not to retaliate via the ways outlined in this indicator. [Code of Conduct, 2021: scc.listedcompany.com] • Not Met: Expects EX BPs to prohibit retaliation against workers/stakeholders
C.6	Company involvement with state-based judicial and non-	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Complainants not asked to waive legal rights • Not Met: Does not require confidentiality provisions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Cooperates with state based non judicial mechanisms

Indicator Code	Indicator name	Score (out of 2)	Explanation
	judicial grievance mechanisms		<ul style="list-style-type: none"> • Not Met: Example of issue resolved (if applicable)
C.7	Remediating adverse impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes approach taken to remedy adverse HRs impacts: The Company indicates in the 2022 Annual Report that one human rights violation case occurred, however, no further information about this case was found. [2022 Annual Report: scc.listedcompany.com] • Not Met: Describes how remedy would be provided if no adverse impact identified: The Company states that 'Those who incur harm will be compensated in a fair and appropriate manner.' However it does not outline the process it has in place to provide remedy. [Code of Conduct, 2021: scc.listedcompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes changes to systems, processes and practices to prevent future impacts • Not Met: Describes approach to monitoring/implementing agreed remedy • Not Met: Describes approach to learning from incidents if no adverse impacts identified
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Discloses number of grievances filed, addressed or resolved and outcomes achieved: The Company indicates the number of cases involving non-compliance complaints filed through the Whistleblowing System and the categories of these cases, which includes human rights (1 case). However, no evidence found of the outcome achieved for affected stakeholders. [2022 Annual Report: scc.listedcompany.com] • Met: Example of how lessons from mechanism improved HRs management system: The Company indicates that 'All relevant parties conducted risk assessments based on the complaints, established or improved control points, revised practices, and formulated prevention guidelines to enhance the effectiveness of operations and compliance'. [2022 Annual Report: scc.listedcompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes process to evaluate mechanism and changes made as a result • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.1	Living wage (in own extractive operations, which includes JVs)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Pays living wage or sets time-bound target • Not Met: Describes how living wage determined <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Achieved paying living wage • Not Met: Reviews definition living wage with unions
D.3.2	Transparency and accountability (in own extractive operations, which includes JVs)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Member of EITI • Not Met: Reports of taxes and revenues beyond legal minimums: The Company discloses a graphic of taxes payments to some countries, however, this does not include adequate data. [Sustainability report 2021: file.scgsustainability.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Reports taxes and revenue by country • Not Met: Steps taken to promote transparency in non EITI countries • Not Met: Provides example of contracts for terms of exploitation for countries without disclosure requirements
D.3.3	Freedom of association and collective bargaining (in own extractive operations, which includes JVs)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Measures to prohibit violence/retaliation against workers for joining trade union • Met: Discloses % of total direct operations covered by CB agreements: The Company discloses the percentage of 'Employees represented by an independent trade union or covered by collective bargaining agreements', which is indicated as 78% in 2022. [Sustainability Report 2022: file.scgsustainability.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 • Not Met: Meets both requirements under score 1
D.3.4	Health and safety: Fatalities, lost days, injury, occupational disease rates (in own extractive operations, which includes JVs)	1.5	The individual elements of the assessment are met or not as follows: Score 1 • Met: Describes process to identify H&S risks and impacts: The Company indicates that its risk management identifies its health and safety risks and describes the efforts to handle the impacts on health and safety, which includes SCG Safety Framework and Safety Performance Assessment Program (SPAP), Elevated SCG Occupational Health and Safety Standard; Prepared Safety Management for Service Solutions Standard; Life-Saving Rules, GPS-based Advanced Driving Assisting System (ADAS) and Driving Monitoring System (DMS), Truck Driver Fatigue Management, and Goods Transportation Safety for Regional Companies, which are described in the Annual Report. [Health and safety webpage: scgsustainability.com] & [2022 Annual Report: scc.listedcompany.com] • Met: Discloses injury rate or lost days for last reporting period: The Company discloses that the injury frequency rate of employees was 0.137cases/ 1,000,000 hours worked in 2022. [Sustainability Report 2022: file.scgsustainability.com] • Met: Discloses fatalities for last reporting period: The Company indicates that there was one case of fatality of its own employees in 2022 and four cases of contractor's employees. [Sustainability Report 2022: file.scgsustainability.com] • Met: Discloses occupational disease rate for last reporting period: The Company indicates that the occupational illness frequency rate of employees was zero in 2022. [Sustainability Report 2022: file.scgsustainability.com] Score 2 • Met: Set targets for H&S performance: The Company sets the targets of 'Zero fatality of employees and contractors', 'Zero lost time injury frequency rate of employees and contractors both in Thailand and Abroad by 2024' and 'Zero occupational illness frequency rate of employees'. [Sustainability Report 2022: file.scgsustainability.com] • Not Met: Met targets or explains why not or actions to improve H&S management systems: The Company has only met the target of 'Zero occupational illness frequency rate of employees' and indicates strategies to improve Occupational Health and Safety Management. However, the Company does not provide an explanation of why the other targets were not met. [Sustainability Report 2022: file.scgsustainability.com]
D.3.5	Indigenous peoples' rights and free prior and informed consent (FPIC) (in own extractive operations, which includes JVs)	0	The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Process to identify/recognise indigenous rights holders • Not Met: Describes how indigenous communities are engage during assessment Score 2 • Not Met: Commitment to FPIC • Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources
D.3.6	Land rights: Land acquisition (in own extractive operations, which includes JVs)	0	The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Describes approach to indentifying lang tenure rights holders and negotiating compensation Score 2 • Not Met: Describes approach to compensation including valuation • Not Met: Describes steps to meet IFC PS 5 in state deals
D.3.7	Security (in own extractive operations, which includes JVs)	0	The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Describes security implementation (incl. VPs or ICOC) and provides an example • Not Met: Ensures Business Partners/JVs follow security approach Score 2 • Not Met: Security and HRs assessment includes input from local communities • Not Met: Two examples of working with local communities to improve security

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.8	Water and sanitation (in own extractive operations, which includes JVs)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes preventative/corrective action plans for water and sanitation risks Score 2 <ul style="list-style-type: none"> • Not Met: Sets targets on water stewardship that consider water use by local communities • Not Met: Reports progress in meeting targets and trends demonstrating progress
D.3.9	Women's rights (in own extractive operations, which include JVs)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes processes to stop harassment and violence against women • Not Met: Working conditions take into account gender issues • Not Met: Measures and steps to address gender pay gap at all levels of employment Score 2 <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Provides analysis of trends demonstrating closing gender pay gap

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		No allegations meeting the CHRB severity threshold were found, and so the score of 15.53 out of 80 points scored in themes A-D has been applied to produce a score of 3.88 out of 20 points for theme E.

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