



Social Benchmark 2024 Scoring Guidelines

July 2024

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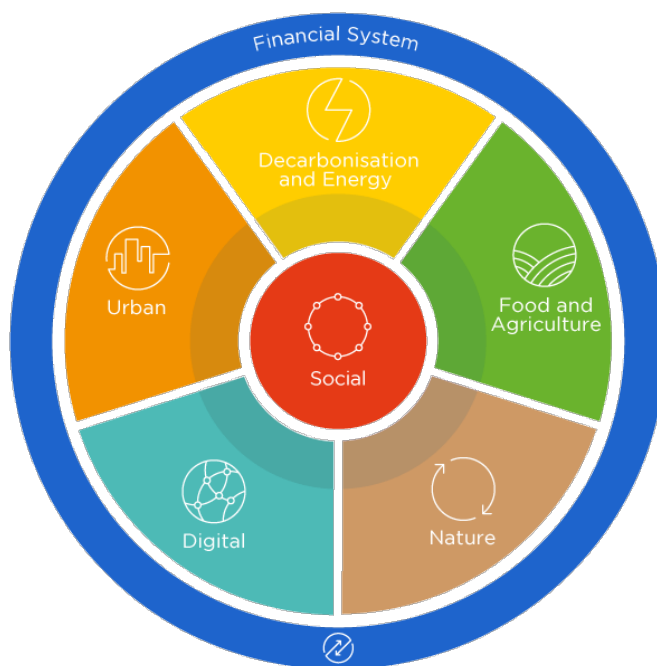


Overview

The World Benchmarking Alliance’s Social Transformation Framework consists of 18 core social indicators divided across three measurement areas: respecting human rights, providing and promoting decent work, and acting ethically. This document provides the guidelines by which the 2,000 companies of the 2024 Social Benchmark are scored.

The World Benchmarking Alliance (WBA) is a non-profit organisation that develops free and publicly available benchmarks to hold 2,000 of the world’s most influential companies accountable for their part in achieving the SDGs. We call these companies the SDG2000. Our benchmarks are grounded in the seven transformations needed to put our society, planet and economy on a more sustainable and resilient path (Figure 1).

FIGURE 1: WBA’S SEVEN SYSTEMS TRANSFORMATIONS



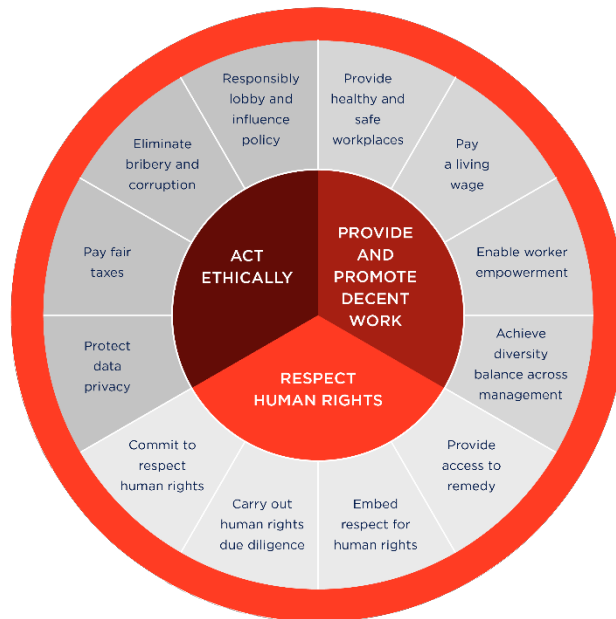
The central premise of the 2030 Agenda to ‘leave no one behind’ reflects the need to foster a more equal, inclusive and just world. Recognising this, WBA’s seven systems transformations model has the social transformation at its heart, aiming to hold companies accountable for their role in building such a world. The commitment to eliminate the inequalities that affected stakeholders face, which is essential to achieve the SDGs, will require businesses to embed their values in the way they work, as well as with whom they choose to work. As such, WBA assesses all 2,000 companies on their commitments and efforts to respect human rights, provide and promote decent work, and act ethically through our core social indicators (CSIs), which are the basis of WBA’s 2024 Social Benchmark.



Methodology

The Social Transformation Framework presents 12 high-level societal expectations that companies should meet to contribute to a systems transformation that leaves no one behind (Figure 2). This methodology consists of three measurement areas: the responsibility of companies to respect human rights, their role in providing and promoting decent work, and their ethical conduct in areas like lobbying and tax. Respect for human rights underpins both decent work and ethical conduct. Together, these three areas of responsible business conduct are crucial for enabling social transformation.

FIGURE 2: KEY EXPECTATIONS ON SOCIALLY RESPONSIBLE BUSINESS CONDUCT



The first measurement area reflects the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the expectation that businesses commit to internationally recognised human and labour rights, implement a human rights due diligence process and provide access to remedy. The second measurement area, aligned with the 2030 Agenda and the ILO's international frameworks, focuses on how business can provide decent work. The four topics in this area that WBA considers most important and that cut across sectors and geographies are: paying a living wage, diversity balance, healthy and safe workplaces, and worker empowerment. The third measurement area covers ethical conduct, which is not solely based on pre-existing normative standards but also involves companies' discretionary decisions and actions as guided by their corporate values. The four areas of ethical conduct included in the methodology are: protecting data privacy, transparency on corporate taxation, eliminating bribery and corruption, and responsibly lobbying and political engagement.

Based on pre-existing tools and frameworks, WBA defined 18 CSIs that reflect societal expectations and assess whether companies are on track to meet them. These indicators serve as 'signposts' towards the goal of social transformation. They represent expectations which all companies should be meeting as the minimum but are not 'leading practice' or proxies for good performance. Companies that fail to meet them are regarded as failing to show sufficient commitment to socially responsible business conduct.



FIGURE 3: THE CORE SOCIAL INDICATORS AND THEIR WEIGHTING

Core social indicators – Weightings per indicator and maximum points per indicator grouping					
Respect human rights	Max. pts	Provide and promote decent work	Max. pts	Act ethically	Max. pts
1. Commitment to respect human rights	1	9. Health and safety fundamentals	1	15. Personal data protection fundamentals	1
2. Commitment to respect the human rights of workers	1	10. Living wage fundamentals	1	16. Responsible tax fundamentals	1
3. Identifying human rights risks and impacts	1	11. Working hours fundamentals	1	17. Anti-bribery and anti-corruption fundamentals	1
4. Assessing human rights risks and impacts	2	12. Collective bargaining fundamentals	1	18. Responsible lobbying and political engagement fundamentals	1
5. Integrating and acting on human rights risks and impacts	2	13. Workforce diversity disclosure fundamentals	1		
6. Engaging with affected and potentially affected stakeholders	1	14. Gender equality and women’s empowerment fundamentals	1		
7. Grievance mechanisms for workers	1				
8. Grievance mechanisms for external individuals and communities	1				
Max. points	10/20	Max. points	6/20	Max. points	4/20
Total points available = 20					

Assessment process

WBA assesses the 2,000 most influential companies on their performance on the 18 CSIs. These assessments form the Social Benchmark and, given that responsible business conduct is a fundamental part of all systems transformations, they are also embedded into other WBA benchmarks to represent 20% of the possible overall score. This means that the CSIs are embedded in the Climate



and Energy Benchmark, the Digital Inclusion Benchmark, the Financial System Benchmark, the Food and Agriculture Benchmark, the Nature Benchmark and the Urban Benchmark.

Each benchmark follows a similar structure and process, where the WBA research team analyses publicly available corporate disclosures and produces a draft assessment. All companies then have the opportunity to review their assessment and engage with WBA via email or a one-on-one call to ask questions about their assessment as well as provide feedback and additional publicly available information. Comments and supplementary evidence are then reviewed by WBA analysts and integrated into the draft assessment to produce a final version.

Scoring guidelines

This document, which is designed to be read alongside the Social Transformation Framework, describes how the 18 CSIs are scored in the assessment. These scoring guidelines have evolved over time to align with existing standards since the development of the Social Transformation Framework in 2020 and in conducting the research over the past three years. The guidelines detailed below are the ones applied in our current CSI assessments of companies.

Companies are assessed on publicly available information, published in English. The assessment uses the latest available information, however, if this cannot be found, evidence from the past two years is accepted. An exception is for indicators 3, 4 and 5 for which evidence is accepted from the past three years due to the ongoing nature of human rights due diligence. Another exception is where the indicator requires evidence from a policy document, as there is no time frame on the document accepted and the latest version is the one considered.

The CSIs are scored as follows:

- Each CSI is single weighted (worth 1 point) except for indicators CSI 4 and 5 which are double weighted (worth 2 points), totalling to a maximum of 20 possible points.
- Each single weighted CSI is scored either 0 for unmet, 0.5 for partially met for some CSIs, or 1 for fully met.
- Each double weighted CSI is scored either 0 for unmet, 1 for partially met for CSI 5a, or 2 for fully met.
- Each indicator is broken down into elements which are assigned a letter a, b, c or d. For example, CSI 9 has four elements: 9a, 9b, 9c, and 9d. These elements make up the final indicator score.
- For some CSIs the elements are divided by an 'AND':
 - This indicator is met by meeting all of the elements available, partially met by meeting some of the elements available and unmet when meeting none of the elements.
- For some CSIs the elements are divided by an 'OR':
 - The indicator is met by meeting either element available, where both elements do not need to be met to receive a fully met score. An unmet score of 0 means the company has not met any of the indicators' elements.

The following sections set out the scoring guidelines for the CSIs across each measurement area.



Measurement area 1: Respecting human rights

Measurement area	Respecting human rights
Indicator	1. Commitment to respect human rights The company publicly commits to respecting all internationally recognised human rights across its activities.
Sources	CHRB A.1.1; UNGP 11 and 12; UNGPRF A1; GRI 103-2
Scoring	0 (unmet), 0.5 (partially met), 1 (met) This indicator is met by meeting element (a).
Weighting	Single (i.e. this represents one point out of a maximum of 20 points)
Element a	The company has a publicly available policy statement committing it to respect human rights, which is approved by the highest governance body.
	<p>The company discloses a statement in a policy document or webpage in which it:</p> <ul style="list-style-type: none"> • commits to respect human rights, or • commits to respect the rights in the Universal Declaration of Human Rights, or • commits to respect the rights in the International Bill of Human Rights, or • commits to respect all internationally recognised human rights. <p>The commitment must have strong wording e.g.:</p> <ul style="list-style-type: none"> • We respect • We commit to respect • We adhere to • We uphold • We endorse the principles enshrined in XX • We recognise our obligation to respect XX • We abide by • We comply with • Aligned with • We facilitate (when applied to freedom of association and collective bargaining) • In accordance with (however only if combined with strong language) <p>Examples of weak wording which are not accepted are:</p> <ul style="list-style-type: none"> • We follow • We support the right to • Consistent with • In line with • Informed by • Striving to ensure rights are upheld • Recognise the principles of • Guided by • Based on • Comply with • We base our requirements • Promote • We subscribe to • We have respect for • We embrace <p>A commitment with both strong and weak wording is accepted.</p>



	<p>The commitment and the policy should not exclude certain company activities and should be standard across all locations regardless of law.</p> <p>A commitment to or compliance with local/national laws alone is not accepted.</p> <p>A commitment to the ten principles of the UNGC and a modern slavery statement are not considered sufficient.</p>
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Measurement area	Respecting human rights
Indicator	<p><u>2. Commitment to respect the human rights of workers</u></p> <p>The company publicly commits to respecting the principles concerning fundamental rights at work in the eight ILO core conventions, as set out in the ILO Declaration on Fundamental Principles and Rights at Work. It also has a publicly available policy statement committing it to respect the human rights of workers in its business relationships.</p>
Sources	CHRB A.1.2; UNGP 12 and 16(c); UNGPRF A1; GRI 103-2
Scoring	<p>0 (unmet), 0.5 (partially met), 1 (met)</p> <p>This indicator is met by meeting both of the elements (a) and (b) and partially met by meeting either element (a) or (b).</p>
Weighting	Single (i.e. this represents one point out of a maximum of 20 points)
Element a	<p>The company has a publicly available policy statement committing it to respecting the human rights that the ILO has declared to be fundamental rights at work, which is approved by the highest governance body.</p> <p>The company discloses a commitment in a policy document or webpage in which it commits to respecting:</p> <ul style="list-style-type: none"> • the ILO and the fundamental rights at work collectively, also known as the UN Declaration of the Fundamental Principles and Rights at Work, the ILO core labour standards or the ILO conventions on the fundamental rights at work <p>OR</p> <ul style="list-style-type: none"> • the individual fundamental rights at work namely; freedom of association and the effective recognition of the right to collective bargaining; the elimination of all forms of forced or compulsory labour; the abolition of child labour; and the elimination of discrimination in respect of employment and occupation. <p>The commitment must have strong wording e.g.:</p> <ul style="list-style-type: none"> • We respect • We commit to respect • We adhere to • We uphold • We endorse the principles enshrined in the XX convention • We recognise our obligation to respect XX • We abide by • We comply with • Aligned with • We facilitate (when applied to freedom of association and collective bargaining) • In accordance with (however only if combined with strong language) <p>Examples of weak wording which are not accepted are:</p> <ul style="list-style-type: none"> • We follow



	<ul style="list-style-type: none"> • We support • Consistent with • In line with • Informed by • Striving to ensure rights are upheld • Recognise the principles of • Guided by • Based on • Comply with • We base our requirements • Promote • We subscribe to • We have respect for • We embrace <p>A commitment to collective bargaining 'as permitted by the law' or in line 'with local or national laws' (or the equivalent) is not considered sufficient for this element as a company should respect the rights to freedom of association and collective bargaining everywhere regardless of local laws; however, it is accepted if the company explains that, where the right is restricted, it finds alternative ways to ensure the right is respected and can be exercised.</p>
Element b	<p>The company has a publicly available statement of policy that expects its business relationships to commit to respecting the human rights that the ILO has declared to be fundamental rights at work.</p>
	<p>The company discloses a commitment in a policy document or webpage in which it expects its suppliers to commit to:</p> <ul style="list-style-type: none"> • the ILO fundamental rights at work collectively, also known as the UN Declaration of Fundamental Principles and Rights at Work, the ILO core labour standards or the ILO conventions on the fundamental rights at work. <p>OR</p> <ul style="list-style-type: none"> • the individual fundamental rights at work namely; freedom of association and the effective recognition of the right to collective bargaining; the elimination of all forms of forced or compulsory labour; the abolition of child labour; and the elimination of discrimination in respect of employment and occupation. <p>The commitment must have strong wording e.g.:</p> <ul style="list-style-type: none"> • We respect • We commit to respect • We adhere to • We uphold • We endorse the principles enshrined in the XX convention • We recognise our obligation to respect XX • We abide by • We comply with • Aligned with • We facilitate (when applied to freedom of association and collective bargaining) • In accordance with (however only if combined with strong language) <p>Examples of weak wording which are not accepted are:</p> <ul style="list-style-type: none"> • We follow



	<ul style="list-style-type: none"> • We support • Consistent with • In line with • Informed by • Striving to ensure rights are upheld • Recognise the principles of • Guided by • Based on • Comply with • We base our requirements • Promote • We subscribe to • We have respect for • We embrace <p>A commitment to collective bargaining 'as permitted by the law' or in line 'with local or national laws' is not considered sufficient for this element as a company should expect its suppliers to respect the right to freedom of association and collective bargaining everywhere regardless of local laws.</p>
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Measurement area	Respecting human rights
Indicator	3. Identifying human rights risks and impacts The company proactively identifies its human rights risks and impacts.
Element a	The company describes the process(es) to identify its human rights risks and impacts in specific locations or activities covering its own operations.
Sources	CHRB B.2.1; UNGP 17 and 18; UNGPRF B2 and C3; HRIB 1.2.1; GRI 412-1 and 414-2
Scoring	0 (unmet), 0.5 (partially met), 1 (met) This indicator is met by meeting both of the elements (a) and (b) and partially met by meeting either element (a) or (b).
Weighting	Single (i.e. this represents one point out of a maximum of 20 points)
	<p>The company discloses the first step of a human rights due diligence process for its operations, namely the identification of all its human rights risks and impacts. It should provide evidence in which it describes <i>in detail</i> its process(es) for identifying its human right risks in its operations. This can include, but is not limited to, at least two of the following:</p> <ul style="list-style-type: none"> • Desk-based research and human rights risk analysis • Using specialist research platforms or databases to identify/assess human rights risks • Engagement with rightsholders to identify human rights risks • Risk analysis of human rights risks across locations, sectors, commodities etc. • Partnership with a human rights expert to conduct risk analysis • Human Rights Impact Assessment (HRIA) • Engagement with internal company functions to understand human rights risks. <p>An audit alone is not sufficient for human rights risk identification and assessment.</p>



	<p>The process covers the company's whole operations not, for example, a specific location or commodity, and involves identifying risks to people, not risks to business (e.g. reputation or financial risk).</p> <p>It should not only reference a specific human right risk (e.g. modern slavery or discrimination).</p>
Element b	<p>The company describes the process(es) to identify its human rights risks and impacts in specific locations or activities through relevant business relationships.</p>
	<p>The company discloses the first step of a human rights due diligence process for its supply chain, namely the identification of its human rights risks and impacts in its supply chain.</p> <p>It should provide evidence in which it describes <i>in detail</i> its process(es) for identifying its human right risks in its supply chain. This can include, but is not limited to, at least two of the following:</p> <ul style="list-style-type: none"> • Desk-based research and human rights risk analysis • Using specialist research platforms or databases to identify/assess human rights risks • Engagement with rightsholders to identify human rights risks • Risk analysis of human rights risks across locations, sectors, commodities etc. • Partnership with a human rights expert to conduct risk analysis • Human Rights Impact Assessment (HRIA) • Engagement with internal company functions and/or suppliers to understand human rights risks. <p>An audit alone is not sufficient for human rights risk identification and assessment.</p> <p>The process covers the company's whole supply chain not, for example, a specific location or commodity, and involves identifying risks to people, not risks to business (e.g. reputation or financial risk).</p> <p>It should not only reference a specific human right risk (e.g. modern slavery or discrimination).</p>

Measurement area	Respecting human rights
Indicator	4. Assessing human rights risks and impacts Having identified its human rights risks and impacts, the company assesses them and then prioritises its salient human rights risks and impacts.
Sources	CHRB B.2.2; UNGP 17, 18 and 24; UNGPRF B1, B2 and C3; HRIB 1.2.1; GRI 412-1 and 414-2
Scoring	0 (unmet), 0.5 (partially met), 2 (met) This indicator is met by meeting either element (a) or (b).
Weighting	Double (i.e. this represents two points out of a maximum of 20 points)
Element a	The company describes its process(es) for assessing its human rights risks and discloses what it considers to be its salient human rights issues. This description includes how relevant factors are taken into account, such as geographical, economic, social and other factors.
	The company discloses an assessment of human rights risks which is the second step of the human rights due diligence process and follows the identification of human rights risks (in the previous indicator).



	<p>The assessment should describe <i>in detail</i> how it determines its salient human rights risks and impacts and disclose what they are.</p> <p>The company should disclose how a description of the social, economic, geographical or other factors considered in the assessment. These other factors could be:</p> <ul style="list-style-type: none"> • Scale: the gravity of the impact • Scope: the number of individuals who are or could be affected • Remediability: any limits on the ability to restore those affected to a situation at least the same as, or equivalent to, their situation before the adverse impact. <p>An audit alone is not sufficient for human rights risk assessment. A materiality assessment alone is not sufficient as this is different to a saliency assessment as it usually considers risk to business as well as risk to people.</p>
Element b	The company publicly discloses the results of its assessments, which may be aggregated across its operations and locations.
	<p>The company discloses a report or statement which outlines the results of its salient human rights assessment.</p> <p>An audit alone is not sufficient for human rights risk identification and assessment. A materiality assessment alone is not sufficient as this is different to a saliency assessment as it usually considers risk to business as well as risk to people.</p>

Measurement area	Respecting human rights
Indicator	<u>5. Integrating and acting on human rights risks and impacts</u> The company integrates the findings of its assessments of human rights risks and impacts into relevant internal functions and processes by taking appropriate actions to prevent, mitigate or remediate its salient human rights issues.
Sources	CHRB B.2.3; UNGP 17, 19 and 24; UNGPRF C4; GRI 103-2
Scoring	0 (unmet), 1 (partially met), 2 (met) This indicator is met by meeting one of the elements (a) or (b) or partially met by meeting part of element (a).
Weighting	Double (i.e. this represents two points out of a maximum of 20 points)
Element a	The company describes its global system to take action to prevent, mitigate or remediate its salient human rights issues, AND this includes a description of how its global system applies to its supply chain.
	<p>The company discloses the third step of the human rights due diligence process which follows the identification and assessment of human rights risks.</p> <p>It refers to a global system across the whole company, not just in particular locations, in which the company takes action to prevent, mitigate and remediate its salient human rights risks. It must refer to all its salient risks, individually or collectively, not only a specific risk.</p> <p>There is a distinction between corrective action plans (often created a part of audits) which are created to address a specific negative impact that has occurred, and developing a global system for taking action more broadly to prevent and mitigate negative impacts across business activities. This means that a corrective action plan alone is not sufficient to meet this element, but it can be a part of a greater system.</p>



Note	To score the maximum point of 2, the 'global system' must cover its operations and supply chain; it can score 'partially met' (1 point) if it covers its operations or its supply chain, not both. In order to meet this element, the company must first meet indicator CSI 4a.
Element b	The company provides an example of the specific conclusions reached and actions taken or to be taken on at least one of its salient human rights issues as a result of assessment processes in at least one of its activities/operations in the last three years.
	The company describes an example of the specific actions taken or to be taken on at least one of its salient human rights risks and the action is taken as a result of assessment processes in at least one of its activities/operations in the last three years.
Note	The company can meet CSI 5b even if it does not meet CSI 4a or 4b, but it must be clear that the example is a salient human rights risk.

Measurement area	Respecting human rights
Indicator	<u>6. Engaging with affected and potentially affected stakeholders</u> As part of identifying and assessing its human rights risks and impacts, the company identifies and engages with stakeholders whose human rights have been or may be affected by its activities.
Source	UNGP 18 and 21; UNGPRF C2; GRI 102-42, 102-43 and 102-44
Scoring	0 (unmet), 0.5 (partially met), 1 (met) This indicator is met by meeting both of the elements (a) and (b) and partially met by meeting either element (a) or (b).
Weighting	Single (i.e. this represents one point out of a maximum of 20 points)
Element a	The company discloses the categories of stakeholders whose human rights have been or may be affected by its activities. The company discloses the stakeholders whose human rights are impacted by its activities as part of the identification and assessment of its human rights risks and impacts. Therefore, it must be clear that the stakeholders affected are those identified as part of the human rights due diligence process and not as part of a materiality assessment or general stakeholder engagement. Examples of stakeholders are: <ul style="list-style-type: none"> - Workers - Workers' families and/or dependents - Communities - Children - Supply chain workers - Women - Migrant workers Stakeholders whose human rights are not impacted by the company's activities, such as investors, policymakers and NGOs, are not accepted.
Element b	The company provides at least 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.
	Engaging with potentially and actually affected stakeholders means engaging in a dialogue and/or activities with the stakeholders who might be, or are, impacted



	by the company's activities and/or with their legitimate representatives, and/or engaging in multi-stakeholder initiatives. Depending on the nature of the company's operations, stakeholders can include (but are not limited to) workers, workers' families, local communities and any other person or group of people whose life and environment may be impacted.
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Measurement area	Respecting human rights
Indicator	7. Grievance mechanisms for workers The company has one or more channels/mechanisms (its own, third party or shared) through which workers can raise complaints or concerns, including in relation to human rights issues.
Sources	CHRB C.1; UNGP 22, 29 and 30; UNGPRF C6.1 and C6.3; GRI 103-2
Scoring	0 (unmet), 0.5 (partially met), 1 (met) This indicator is met by meeting element (a) and partially met by meeting the criteria set out below under 'Note'.
Weighting	Single (i.e. this represents one point out of a maximum of 20 points)
Element a	The company indicates that it has one or more channel(s)/mechanism(s), or participates in a shared mechanism, accessible to all workers who may be adversely impacted by the company (or individuals or organisations acting on their behalf or who are otherwise in a position to be aware of adverse impacts), to raise complaints or concerns.
	The company discloses one or more formal channel(s)/mechanism(s) that can be used also to raise human rights complaints or concerns related to the company and which is accessible to all workers. The channel must ensure both anonymous and non-anonymous reporting (disclosure of an 'option' to report anonymously is accepted) and that all reports are considered regardless. Grievances can be made via a webpage, phonenumber, online portal, or by mail or email, or a combination. The complainant should be able to report on all aspects of human rights, not only specific rights (e.g. discrimination).
Note	The company can score partially met (0.5 points) if it does not meet all the above criteria for 1 point but one or more of the following options are met: <ul style="list-style-type: none"> • The company discloses data about the practical operation of the channel(s)/mechanism(s), including the number of grievances about human rights issues filed, addressed or resolved • The company indicates that the channel(s)/mechanism(s) is available in all appropriate languages • The workers in its supply chain have access to either: The company's own channel(s)/ mechanism(s) to raise complaints or concerns about human rights issues at the company's suppliers or the company expects its suppliers to establish a channel/mechanism for their workers to raise such complaints or concerns • The company expects its suppliers to convey the same expectation on access to grievance channel(s) / mechanism(s) to their own suppliers



Measurement area	Respecting human rights
Indicator	8. Grievance mechanisms for external individuals and communities The company has one or more channels/mechanisms (its own, third party or shared) through which individuals and communities who may be adversely impacted by the company can raise complaints or concerns, including in relation to human rights issues.
Sources	CHRB C.2; UNGP 22, 29 and 30; UNGPRF C6.1 and C6.3; GRI 103-2
Scoring	0 (unmet), 0.5 (partially met), 1 (met) This indicator is met by meeting element (a) and partially met by meeting criteria set out below under 'Note'.
Weighting	Single (i.e. this represents one point out of a maximum of 20 points)
Element a	The company indicates that it has one or more channel(s)/mechanism(s), or participates in a shared mechanism, accessible to all external individuals and communities who may be adversely impacted by the company (or individuals or organisations acting on their behalf or who are otherwise in a position to be aware of adverse impacts), to raise complaints or concerns.
	The company discloses one or more formal channel(s)/mechanism(s) that can be used also to raise human rights complaints or concerns related to the company and which is accessible to all external stakeholders. The channel must ensure both anonymous and non-anonymous reporting (an 'option' to report anonymously is accepted), and that all reports are considered regardless. Grievances can be made via a webpage, phonenumber, online portal, or by mail or email, or a combination. The complainant can report on all aspects of human rights, not only specific rights (e.g. discrimination). It is sufficient for the company to state that its grievance channel/mechanism(s) are open to 'anyone' or the public. It must be clear it is open to all stakeholders, not only specific groups e.g. suppliers. The mechanism is to be available in all appropriate languages: e.g. if the channel is only available in one language, the company should indicate the reason behind that choice.
Note	The company can score partially met (0.5 points) if it does not meet all the above criteria for 1 point but one or more of the following options are met: <ul style="list-style-type: none"> • The company describes how it ensures external individuals and communities have access to either: the Company's own channel(s)/mechanism(s) to raise complaints or concerns about human rights issues at the Company's suppliers • The company expects its suppliers to establish a channel/ mechanism for them to raise such complaints or concerns, and to convey the same expectation on access to grievance channel(s) / mechanism(s) to their suppliers



Measurement area 2: Providing and promoting decent work

Measurement area	Providing and promoting decent work
Indicator	9. Health and safety fundamentals The company publicly commits to respecting the health and safety of workers and discloses relevant data. It also places health and safety expectations on and monitors the performance of its business relationships.
Sources	CHRB A.1.2, D.1.7.a and D.1.7.b; GRI 403-9; ICESCR Art. 7; HRIB 3 and 8.2.1; FLA VII.HSE.3; SA8000 IV.3.5 and IV.3.7
Scoring	0 (unmet), 0.5 (partially met), 1 (met) This indicator is met by meeting all of the elements (a) to (d) and partially met by meeting some of the elements (a) to (d).
Weighting	Single (i.e. this represents one point out of a maximum of 20 points)
Element a	The company has a publicly available policy statement committing it to respect the health and safety of workers.
	<p>The company's statement in a policy document or webpage includes a commitment to providing a healthy and safe workplace, respecting the health and safety of its workers or equivalent language.</p> <p>The commitment language must be strong e.g.:</p> <ul style="list-style-type: none"> • We commit to • We respect • We ensure • Comply with <p>If the commitment language is weak, it is accepted only if it is supported by evidence of the company's process(es) or system(s) for ensuring a healthy and safe work environment. Examples of accepted weak language are:</p> <ul style="list-style-type: none"> • We strive to ensure • We work to ensure • We promote • We encourage <p>A commitment to 'recognise' the health and safety of workers is not accepted. A commitment to comply with health and safety laws is not by itself sufficient to meet the element as these standards vary per jurisdiction. The commitment must cover occupational health and safety in a broad sense, not a specific aspect of health and safety e.g. security, discrimination or use of hazardous materials.</p>
Element b	The company discloses quantitative information on health and safety for its workers.
	<p>The company discloses health and safety information in line with GRI 403-9:</p> <ul style="list-style-type: none"> • The number and rate of fatalities as a result of work-related injuries • The number and rate of high-consequence work-related injuries (excluding fatalities) • The number and rate of recordable work-related injuries • The main types of work-related injuries • The number of hours worked.



	<p>If the 'rate' and/or 'number' can be calculated, it does not need to be explicitly disclosed.</p> <p>'Types of work-related injuries' refers to injuries or illnesses (e.g. broken limbs, concussion, slips/falls/cuts) not activities (e.g. working at a height, heavy object handling).</p>
Element c	<p>The company has a publicly available statement of policy that expects its business relationships to commit to respecting the health and safety of their workers.</p>
	<p>The company discloses a policy statement which expects its suppliers to commit to providing a healthy and safe workplace, respecting the health and safety of their workers, or the equivalent. The commitment should be in a policy document or webpage (e.g. policy/code of conduct) and the language must be strong e.g.:</p> <ul style="list-style-type: none"> • Suppliers should commit to respect • We expect suppliers to respect • Suppliers shall adhere to • Suppliers are expected to abide/comply with <p>Weak commitment language is not accepted e.g.:</p> <ul style="list-style-type: none"> • Suppliers are encouraged to • Suppliers are directed to <p>A commitment to comply with health and safety laws is not by itself sufficient to meet the element as these laws vary per jurisdiction.</p> <p>The commitment must cover occupational health and safety in a broad sense, not a specific aspect of health and safety e.g. security, discrimination or use of hazardous materials.</p>
Element d	<p>The company discloses how it monitors the health and safety performance of its business relationships.</p>
	<p>The company discloses how it monitors its suppliers' performance on health and safety.</p> <p>For example, a company can disclose that it conducts audits against a code of conduct in which it requires suppliers to commit to health and safety. However, only 'reserving the right' to conduct an audit or view supplier documents (or similar) is not sufficient.</p>

Measurement area	Providing and promoting decent work
Indicator	<p><u>10. Living wage fundamentals</u> The company is committed to paying its workers a living wage and supports the payment of a living wage by its business relationships.</p>
Sources	CHRB D.1.1.a and D.1.1.b; ICESCR Art. 7; HRIB 2.4.1 and 8.2.3; ETI 5; SA8000 IV.8.1; GLWC
Scoring	0 (unmet), 0.5 (partially met), 1 (met) This indicator is met by meeting all of the elements (a) to (c) and partially met by meeting some of the elements (a) to (c).
Weighting	Single (i.e. this represents one point out of a maximum of 20 points)
Element a	<p>The company discloses a time-bound target for paying all workers a living wage or that it has achieved paying all workers a living wage.</p>
	The company either:



	<ul style="list-style-type: none"> Discloses that it pays a living wage to its employees or, where the company does not use the term 'living wage', it must disclose that the wage provides: <ul style="list-style-type: none"> A decent standard of living or basic needs for employees and; The employees' family and/or dependents and; It includes some discretionary income. <p>OR</p> <ul style="list-style-type: none"> Discloses a target for paying a living wage across its operations which includes the year in which a company intends to achieve the goal. <p>A commitment to pay wages in line with national legal standards or industry benchmark standards alone is not sufficient as these standards vary and are not necessarily a living wage. The ETI Base Code is not accepted.</p>
Element b	The company describes how it determines a living wage for the regions where it operates.
	<p>The company should at least disclose how it has determined the living wage in those locations where it already pays living wage or is planning on paying a living wage.</p> <p>The company either describes:</p> <ul style="list-style-type: none"> how it works with relevant trade unions (or equivalent worker bodies where the right to freedom of association and collective bargaining is restricted under law) to determine a living wage <p>OR</p> <ul style="list-style-type: none"> the methodology it uses to determine a living wage (e.g. the Anker Methodology for Estimating a Living Wage, the Massachusetts Institute of Technology Living Wage Calculator). <p>The BSR methodology is accepted but the ETI Base Code is not accepted.</p>
Element c	The company describes how it works to support the payment of a living wage by its business relationships.
	<p>The company either:</p> <ul style="list-style-type: none"> Requires its business relationships to pay their workers a living wage i.e. it is a contractual requirement <p>OR</p> <ul style="list-style-type: none"> Expects its business relationships to pay their workers a living wage AND provides a description of how it works with its business relationships. <p>'Working to support' goes beyond having a written expectation of a living wage in workers' codes or policy documents and can include interacting with suppliers through training, sharing expertise and collaborative working, as well as other activities.</p> <p>The ETI Base Code is not accepted.</p>



Measurement area	Providing and promoting decent work
Indicator	11. Working hours fundamentals The company does not require workers to work more than the regular and overtime hours and places equivalent expectations on its business relationships.
Sources	ETI 6; ILO No. 1, 14 and 106; FLA VIII
Scoring	0 (unmet), 0.5 (partially met), 1 (met) This indicator is met by meeting all of the elements (a) to (c) and partially met by meeting some of the elements (a) to (c).
Weighting	Single (i.e. this represents one point out of a maximum of 20 points)
Element a	The company publicly states that workers shall not be required to work more than 48 hours in a regular work week or 60 hours including overtime.
	<p>The company either:</p> <ul style="list-style-type: none"> Discloses that workers shall not be required to work more than 48 hours in a regular work week <p>OR</p> <ul style="list-style-type: none"> Discloses that workers shall not be required to work more than 48 hours in a regular work week and 60 hours including overtime. <p>OR</p> <ul style="list-style-type: none"> Discloses that it commits to the International Labour Organization (ILO) conventions on working hours. <p>If the company discloses that it complies to national legislation on working hours, it is only accepted where the national legislation requires workers to work no more than 48 hours in a regular work week in all locations of operation. Membership of a relevant standard which prescribes to less or equivalent maximum working hours is accepted e.g. the Fair Labour Association is accepted while the Responsible Business Alliance and ETI Base Code are not.</p>
Element b	The company publicly states that all overtime work must be consensual and be paid at a premium rate.
	The company states that all overtime work must be consensual and that all overtime work is paid at a premium rate (or equivalent language).
Element c	The company has a public expectation that its business relationships shall not require workers to work more than 48 hours in a regular work week or 60 hours including overtime.
	<p>The company either:</p> <ul style="list-style-type: none"> Discloses that it expects its suppliers to require that their workers shall not be required to work more than 48 hours in a regular work week. <p>OR</p> <ul style="list-style-type: none"> Discloses that it expects its suppliers to require that their workers shall not be required to work more than 48 hours in a regular work week and 60 hours including overtime. <p>OR</p> <ul style="list-style-type: none"> Discloses that it expects its suppliers to comply to the ILO conventions on working hours. <p>An expectation that suppliers comply with national or local laws on working hours is not sufficient.</p>



	Membership of a relevant standard which prescribes to less or equivalent maximum working hours is accepted e.g. the Fair Labour Association is accepted while the Responsible Business Alliance and ETI Base Code are not.
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Measurement area	Providing and promoting decent work
Indicator	12. Bargaining fundamentals The company discloses information about collective and bargaining agreements covering its workforce and its approach to supporting the practices of its business relationships in relation to freedom of association and collective bargaining.
Sources	CHRB D.1.6.a and D.1.6.b; WDI 9.2 and 9.5; WEF Core Dignity & Equality
Scoring	0 (unmet), 0.5 (partially met), 1 (met) This indicator is met by meeting both of the elements (a) and (b) and partially met by meeting either element (a) or (b).
Weighting	Single (i.e. this represents one point out of a maximum of 20 points)
Element a	The company discloses the proportion of its total direct operations workforce covered by collective bargaining agreements.
	It is not sufficient for the company to disclose the proportion of its total direct operations workforce (i.e. employees) that are part of a union or another workers' group as this element refers specifically to those covered by collective bargaining agreements (CBAs). CBAs are written agreements regarding working conditions and terms of employment concluded between one or more employers or employers' organizations, on the one hand, and one or more representative workers' organizations or duly elected and authorised representatives of the workers (according to national laws and regulations), on the other. The company could also disclose it is not a party to any collective bargaining agreements or the equivalent.
Element b	The company describes how it works to support the practices of its business relationships in relation to freedom of association and collective bargaining.
	The company discloses how it supports suppliers to facilitate freedom of association and collective bargaining by, for example: <ul style="list-style-type: none"> • Providing training to suppliers • Conducting joint projects to support suppliers • Supporting unionisation, workers' groups or worker empowerment • Going beyond observing or monitoring its business relationships in relation to freedom of association and collective bargaining.

Measurement area	Providing and promoting decent work
Indicator	13. Workforce diversity disclosure fundamentals The company discloses the percentage of employees for each employee category by at least four indicators of diversity.
Sources	WDI 4.3 and 4.5; GRI 405-1; WEF Core Dignity & Equality
Scoring	0 (unmet), 0.5 (partially met), 1 (met)



	This indicator is met by meeting all of the elements (a) to (d) and partially met by meeting some of the elements (a) to (d).
Weighting	Single (i.e. this represents one point out of a maximum of 20 points)
Element a	The company discloses the proportion of its total direct operations workforce for each employee category by age group.
	<p>The employee category breakdown can be by level (such as senior management, middle management) and/or function (such as technical, administrative, production).</p> <p>'Total direct operations workforce' refers to employees in all locations of operation.</p> <p>In accordance with GRI 405, the suggested age groups for reporting on this disclosure are: under 30 years old, 30-50 years old and over 50 years old.</p> <p>It is sufficient for the company to disclose:</p> <ul style="list-style-type: none"> • Total workforce disclosure breakdown • Two employee categories <p>The company should include total workforce if it does not include categories that cover the entire total workforce. Reporting on the 90% of total workforce is sufficient.</p>
Element b	The company discloses the proportion of its total direct operations workforce for each employee category by gender.
	<p>The employee category breakdown can be by level (such as senior management, middle management) and/or function (such as technical, administrative, production).</p> <p>'Total direct operations workforce' refers to employees in all locations of operation.</p> <p>It is sufficient for the company to disclose:</p> <ul style="list-style-type: none"> • Total workforce disclosure breakdown • Two employee categories <p>The company should include total workforce if it does not include categories that cover the entire total workforce. Reporting on the 90% of total workforce is sufficient.</p>
Element c	The company discloses the proportion of its total direct operations workforce for each employee category by race or ethnicity.
	<p>The employee category breakdown can be by level (such as senior management, middle management) and/or function (such as technical, administrative, production).</p> <p>'Total direct operations workforce' refers to employees in all locations of operation.</p> <p>It is sufficient for the company to disclose:</p> <ul style="list-style-type: none"> • Total workforce disclosure breakdown • Two employee categories <p>The company should include total workforce if it does not include categories that cover the entire total workforce. Reporting on the 90% of total workforce is sufficient.</p> <p>It is sufficient to report on one country or region of operation only (not at the group level), if the breakdown by race/ethnicity and employee category covers only one country e.g. US, Latin America, South Africa.</p>



Note	If the company explains it is unable to meet element (c) because of legal restrictions on the collection of ethnic or racial data in certain jurisdictions, it can still fully meet this indicator by satisfying elements (a) (b) and (d).
Element d	The company discloses the proportion of its total direct operations workforce for each employee category by one or more additional indicators of diversity.
	<p>The employee category breakdown can be by level (such as senior management, middle management) and/or function (such as technical, administrative, production).</p> <p>'Total direct operations workforce' refers to employees in all locations of operation.</p> <p>It is sufficient for the company to disclose:</p> <ul style="list-style-type: none"> • Total workforce disclosure breakdown • Two employee categories <p>The company should include total workforce if it does not include categories that cover the entire total workforce. Reporting on the 90% of total workforce is sufficient.</p> <p>Geography is accepted as an indicator of diversity.</p>

Measurement area	Providing and promoting decent work
Indicator	14. Gender equality and women's empowerment fundamentals The company publicly commits to gender equality and women's empowerment and discloses quantitative information on gender equality and women's empowerment.
Sources	GB 1 and 11; GRI 405-1 and 405-2
Scoring	0 (unmet), 0.5 (partially met), 1 (met) This indicator is met by meeting all of the elements (a) to (d) and partially met by meeting some of the elements (a) to (d).
Weighting	Single (i.e. this represents one point out of a maximum of 20 points)
Element a	The company has a public commitment to gender equality and women's empowerment.
	<p>The company either:</p> <ul style="list-style-type: none"> • Is a signatory to the UN Women's Empowerment Principles in all locations of operation or; • Commits to gender equality and women's empowerment in a broad sense not only in a specific setting, location, or function or; • Discloses at least one programme/initiative/target on gender equality and at least one programme/initiative/target on women's empowerment. <p>Being a signatory to other external initiatives or programs as well as disclosure related to external gender equality or women's empowerment rankings or scores is not sufficient for this element.</p>
Element b	The company discloses one or more time-bound targets on gender equality and women's empowerment.
	<p>The company discloses one or more targets on gender equality or women's empowerment e.g.:</p> <ul style="list-style-type: none"> • Representation (e.g. gender equality in leadership)



	<ul style="list-style-type: none"> • Closing the gender pay gap • Improving women's health and well-being • Preventing violence and harassment <p>The target(s) is time-bound, forward-looking or was achieved in the reporting year of the assessment, and can be at the subsidiary level.</p>
Element c	The company has at least 30% women on the highest governance body.
	<p>The company can provide evidence from any type of public document or webpage belonging to the company.</p> <p>The company discloses that it has at least 30% women on its highest governing body.</p> <p>Diagrams and pictures that display the proportion of women are accepted.</p>
Element d	The company discloses the ratio of the basic salary and remuneration of women to men in its total direct operations workforce for each employee category, by significant locations of operation.
	<p>The company discloses the ratio of the basic salary or remuneration of women to men in its total direct operations workforce for each employee category, by locations of operation.</p> <p>The company can refer to 'employees' or 'workers' instead of 'total direct operations workforce'.</p> <p>'Employee category' refers to seniority or function:</p> <ul style="list-style-type: none"> - 'Function' can be defined in the company's own terms e.g. technician, production, administrative. - 'Seniority' can be defined in the company's own terms e.g. junior, senior management, middle management. <p>'Locations of operation' must include all countries of operation.</p>

Measurement area 3: Acting ethically

Measurement area	Acting ethically
Indicator	15. Personal data protection fundamentals The company publicly commits to protecting personal data and has a global approach to data privacy.
Sources	DIB U.3; RDR P3, P4 and P8; GDPR Art. 13
Scoring	0 (unmet), 0.5 (partially met), 1 (met) This indicator is met by meeting both of the elements (a) and (b) and partially met by meeting either element (a) or (b).
Weighting	Single (i.e., this represents one point out of a maximum of 20 points)
Element a	The company has a public commitment to protecting personal data.
	<p>The company discloses a commitment to respecting the right to data privacy, or a commitment to protecting personal data or information. A commitment to protect personal data should relate to all stakeholders whose personal data is being processed by the company which includes at a minimum employees and customers.</p> <p>The commitment must be found in a policy document or policy webpage which is global so it is applicable to all of the company's activities.</p>



	A policy is not global if it has different location-specific privacy laws cited and it is not clear that the highest standard is applied consistently across all locations of operation.
Element b	The company has a global publicly available privacy statement in relation to the collection, sharing and access to personal data.
	<p>The commitment must be part of a policy document or webpage which is global so it is applicable to all of the company's activities. A policy is not global if it has different location-specific privacy laws cited and it is not clear that the highest standard is applied consistently across all locations of operation.</p> <p>Furthermore, it should apply at minimum to employees and customers.</p> <p>The company should at least:</p> <ul style="list-style-type: none"> • Disclose the types of user information it collects; • Disclose the types of third parties that user information is shared with, and; • Allow any user to retrieve a copy of user information collected by the company.

Measurement area	Acting ethically
Indicator	16. Responsible tax fundamentals The company has a public global tax approach and discloses its corporate income tax payments on a country-by-country basis.
Sources	GRI 207-1, 207-2 and 207-4; B Team Responsible Tax Principle 1 and 7
Scoring	0 (unmet), 0.5 (partially met), 1 (met) This indicator is met by meeting all of the elements (a) to (c) and partially met by meeting some of the elements (a) to (c).
Weighting	Single (i.e. this represents one point out of a maximum of 20 points)
Element a	The company has a publicly available global tax strategy, which is approved by the highest governance body.
	<p>This evidence must be found in a formal policy document or webpage, not, for example, a report which is published yearly.</p> <p>The company discloses a global tax strategy which can include details on, among other things:</p> <ul style="list-style-type: none"> • Tax oversight/governance • Tax risk management • Financial/tax auditing processes • Approach to dealing with tax authorities <p>The policy applies to the whole company at the global level, not to a specific subsidiary, region or jurisdiction.</p>
Element b	A governance body or executive-level position is tasked with accountability for compliance with the company's global tax strategy.
	The company discloses that a governance body or executive-level position is tasked with accountability for compliance with the company's global tax strategy (the tax strategy itself does not need to be public).
Element c	The company clearly discloses the amount of corporate income tax paid for each tax jurisdiction where the company is a resident for tax purposes.



	<p>The company should report 100% corporate income taxes paid in each jurisdiction they are resident for tax purposes, even if the corporate income tax paid is zero.</p> <p>If the disclosure contains an 'other' category (or equivalent), the company should disclose the tax jurisdictions and corporate income taxes paid per jurisdiction with this category, even if the corporate income tax paid is zero.</p> <p>Disclosure of corporate income taxes per region instead of per tax jurisdictions is not accepted. Tax jurisdictions are identified according to where the entities included in the organization's audited consolidated financial statements or in the financial information filed on public record, are resident for tax purposes.</p>
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Measurement area	Acting ethically
Indicator	17. Anti-bribery and anti-corruption fundamentals The company publicly prohibits bribery and corruption and takes steps to identify and address bribery and corruption risks and incidents.
Sources	GRI 205-3; TI Anti-Corruption Principles 1.1, 1.2, 1.3, 1.11, 1.12 and 1.13
Scoring	0 (unmet), 0.5 (partially met), 1 (met) This indicator is met by meeting all of the elements (a) to (d) and partially met by meeting some of the elements (a) to (d).
Weighting	Single (i.e. this represents one point out of a maximum of 20 points)
Element a	The company has a publicly available policy statement prohibiting bribery and corruption. The company discloses a commitment in a policy document or webpage on prohibiting bribery and/or corruption, or it states that it has 'zero tolerance for bribery and/or corruption', or the equivalent. Where the company defines bribery or corruption, it must describe that this include the company both giving and receiving anything of value to gain any advantage. The policy applies to the whole company at the global level, not to a specific subsidiary, region or jurisdiction. It is not sufficient if the company only discloses that it complies with national legislation on anti-bribery and anti-corruption as it is not clear that the same standard applies globally.
Element b	The company describes the process(es) to identify its bribery and corruption risks and impacts in specific locations or activities covering its own operations. The company describes the process(es) to identify its bribery and/or corruption risks and impacts in specific locations or activities covering its own operations. A 'process to identify risks' must include an explanation and details of <i>how</i> the company identifies risks of bribery and/or corruption. It is not accepted if a company only discloses that it has an internal audit process in which it identifies risks of bribery and /or corruption. It must be a current ongoing process not a process applied in the past.
Element c	The company includes anti-bribery and anti-corruption clauses in its contracts with business relationships.
	The company either:



	<ul style="list-style-type: none"> • Discloses a contract it has with its suppliers which includes anti-bribery and anti-corruption clause(s) or; • Discloses in any kind of public document belonging to the company that its suppliers must sign and/or agree to a contract that includes anti-corruption and anti-bribery clause(s) or; • Discloses that it prohibits bribery and/or corruption in a policy document that outlines its requirements of its supplier (e.g. supplier code of conduct), and that the relationship with the supplier will be subject to review and/or terminated if the supplier is in breach of the same policy document.
Element d	The company indicates that it has a confidential and anonymous channel/mechanism accessible to all stakeholders to raise bribery and corruption concerns and complaints without fear of reprisals.
	<p>The company provides evidence of a grievance mechanism(s) in which all stakeholders can report bribery and/or corruption concerns against the company via a webpage, phonenumber, online portal, or by mail or email, or a combination. The complainant can report on all aspects of bribery and/or corruption and with the option to make reports anonymously and identify themselves. The company must disclose that it has "non-retaliation" principle whereby individuals can report without fear of reprisals.</p>

Measurement area	Acting ethically
Indicator	<u>18. Responsible lobbying and political engagement fundamentals</u> The company has an approach to lobbying and political engagement and has related controls in place.
Sources	TI Political Engagement Principles, Recommendations 5, 8 and 9
Scoring	0 (unmet), 0.5 (partially met), 1 (met) This indicator is met by meeting all of the elements (a) to (d) and partially met by meeting some of the elements (a) to (d).
Weighting	Single (i.e. this represents one point out of a maximum of 20 points)
Element a	The company has a publicly available policy statement(s) (or policy(ies) setting out its lobbying and political engagement approach.
	<p>The company discloses a policy (document or webpage) on lobbying <u>and</u> political engagement which applies to the whole company in all locations of operation, not to a specific subsidiary, region or jurisdiction.</p> <p>The company describes its political engagement approach including at least two of the following:</p> <ul style="list-style-type: none"> • The types or ways the company engages politically • The topics/issues covered in the company's political engagement • The basis or intention of the company's political engagement • The internal authorisation process or policies that must be followed to engage politically • Whether personal political engagement is prohibited/restricted • The types of stakeholders who the company engages with politically • Internal management or oversight of political engagement • Legal and reporting compliance around political engagement



	<ul style="list-style-type: none"> • Political contributions and exceptions to it • Political affiliation or neutrality
Element b	The company has a publicly available policy statement that specifies that it does not make political contributions.
	<p>The company discloses a policy statement (i.e. a statement found in a policy document or webpage) that it does not make political contributions which applies to the whole company in all locations of operation, not to a specific subsidiary, region or jurisdiction.</p> <p>It must be clear that it prohibits all political contributions, not just specific types of political contributions e.g. unlawful/improper payments or political donations. It is not sufficient if the company only has a policy statement that its workers may not make political contributions.</p> <p>Where a company allows political contributions, it must only allow them by exception and clearly state the criteria for making them:</p> <ul style="list-style-type: none"> • It is not an exception if the company allows political contributions where laws allow or where there is approval from internal department e.g. Public Affairs or senior management • An exception must be an exceptional circumstance i.e. a one off scenario • An exception must include expressions of corporate responsibility and/or support of the genuine democratic process. <p>It is sufficient if the company has a political action committee (PAC) and makes it clear that:</p> <ul style="list-style-type: none"> • contributions made through the PAC are the employees own and; • the company's management exercises no control over the PAC.
Element c	The company discloses its expenditures on lobbying activities.
	<p>The company either:</p> <ul style="list-style-type: none"> • Discloses its expenditures on lobbying activities covering all locations of operation or; • Discloses its expenditure on lobbying activities in some locations of operation where it lobbies and explains that it only lobbies in these specific locations or; • Discloses that it does not engage in any lobbying activities.
Element d	The company requires third-party lobbyists to comply with its lobbying and political engagement policy (or policies).
	<p>The company either:</p> <ul style="list-style-type: none"> • Discloses that it requires third-party lobbyists to comply with its lobbying and political engagement policy (or policies) or; • Disclose that it does not use third party lobbyists or; • Discloses that it does not engage in any lobbying activities.





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