



20 YEARS OF

**Business & Human Rights
Resource Centre**



Renewable Energy & Human Rights Benchmark Methodology

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Contents

Introduction	3
Methodology	4
Public consultation & feedback	4
Key updates: Company selection	5
Key updates: Methodology	6
Methodology sections	6
Scoring approach	7
1. Core UNGP Indicators from the WBA’s Corporate Human Rights Benchmark	9
Theme A. Governance and Policy Commitments	9
Theme B. Embedding Respect and Human Rights Due Diligence	12
Theme C. Remedies and Grievance Mechanisms	15
2. Salient Human Rights Risks Indicators	17
Theme D. Indigenous Peoples’ and Affected Communities’ Rights	20
Theme E. Land and Resource Rights	23
Theme F (part 1). Security and Conflict-Affected areas	25
Theme F (part 2). Responsible mineral sourcing	26
Theme G. Protection of Human Rights and Environmental Defenders	29
Theme H. Labour rights (including protection against forced labour)	30
Theme I. Right to a Healthy and Clean Environment	35
Theme J. Transparency and Anti-Corruption	37
Theme K. Diversity, Equality and Inclusion	38
Theme L. Just transition	39
3. Serious allegations	40
4. Low-carbon transition	43
Endnotes	44

Introduction

The Renewable Energy & Human Rights Benchmark **aims to drive a race to the top among renewable energy companies on human rights** in the context of an urgent need for climate action.

It is part of the broader movement and actions by civil society, investors, governments, and companies to **embed human rights in our future low-carbon energy system**.

The benchmark supports:

- ➔ **Investors** to use their leverage through stewardship, investment practices and policy engagement to help embed human rights in renewable energy.
- ➔ **Companies** to embed human rights due diligence in their operations and value chains.
- ➔ **Governments** to create a level playing field or companies incl. through human rights due diligence policy and regulation and business incentives.
- ➔ **Civil society** to hold companies accountable for human rights abuses.



Methodology

The Renewable Energy & Human Rights Benchmark's methodology is built on widely recognized international standards including the UN Guiding Principles on Business and Human Rights, OECD Guidelines for Multinational Enterprises, IFC Performance Standards, and other issue-specific authoritative references. The benchmark aligns with existing benchmarks and uses indicators developed by the World Benchmarking Alliance (WBA) wherever possible. Due to the cross-cutting nature of the Renewable Energy & Human Rights Benchmark, this includes indicators from the Corporate Human Rights Benchmark as well as Climate & Energy benchmarks.

Public consultation & feedback

Business & Human Rights Resource Centre undertook a public consultation January-March 2023 via an online questionnaire complemented with in-depth interviews with key stakeholders in the field. A total of 85 individuals participated in the consultation from 58 entities including civil society, companies, investors, and other experts.¹

The consultation addressed three main topics: **(1)** Positioning and use of the benchmark, **(2)** Company selection, **(3)** Methodology & indicators. Consultation feedback on these topics is summarised below:

- 1. Positioning & use:** The Benchmark fills an important gap and is seen as unique due to its focus on the renewable energy sector and in-depth assessment of human rights issues. Key stakeholders use the benchmark to inform their own work including companies, investors, civil society, as well as government purchasing bodies. Feedback suggests emphasizing the benchmark's role in the broader context of the need for climate action and respect for human rights, including the role of governments and actions to address systemic issues that go beyond individual companies.
- 2. Company selection:** The focus of the Benchmark on wind and solar project developers continues to be well-received, with additional sets of companies suggested to be added to this group due to strategic importance and regional balance including wind turbine & solar manufacturers, and oil & gas firms active in wind/solar project development. Future areas of work to explore include green hydrogen, the inclusion of further project developers, and benchmarking investors.
- 3. Methodology:** The public and transparent nature of the Benchmark's methodology and its aim to align with WBA indicators and the Corporate Human Rights Benchmark wherever possible is cited as a key asset. Consultation feedback called for the benchmark to include more in-depth indicators on adverse impacts in supply chains, to highlight the difference between policies and performance, and to differentiate indicators for developers and manufacturers.

Key updates: Company selection

The Renewable Energy & Human Rights Benchmark ranks 28 key publicly traded companies in the wind and solar sector.

Project developers

The Benchmark will continue to focus on the largest wind and solar project developers based on total installed capacity of project and, based on consultation feedback, will also cover key developers of strategic and regional importance in the industry.

The following project developers are included in the scope of the 2023 edition of the Benchmark:

Electric Utilities companies

- › **CLP Holdings** (Hong Kong)
- › **Duke Energy** (USA)
- › **EDF Renewables** (France)²
- › **Eletrobras** (Brazil)
- › **Enel Green Power** (Italy)
- › **Energias de Portugal** (EDP)
- › **Engie** (France)
- › **Iberdrola** (Spain)
- › **NextEra Energy** (USA)
- › **Ørsted** (Denmark)
- › **RWE** (Germany)
- › **Southern Company** (USA)

Independent Power Producers³

- › **ACCIONA Energía** (Spain)
- › **Adani Green Energy** (India)
- › **Brookfield Renewables Partners** (Canada)
- › **Lightsource bp** (UK)

Oil & gas companies

- › **bp** (UK)
- › **Shell** (UK/Netherlands)
- › **TotalEnergies** (France)

Manufacturers

The Benchmark will be covering key wind turbine and solar panel manufacturers due to the key role they play in the sector. Companies in these sectors have been selected based on total shipments of wind turbines or solar panels by GW capacity as of April 2023, and adjusted for geographic balance.

The following manufacturers are included in the scope of the 2023 edition of the Benchmark:

Wind turbine manufacturers

- › **Vestas** (Denmark)
- › **Goldwind** (China)
- › **GE Renewable Energy** (US)

Solar panel manufacturers

- › **Jinko Solar** (China)
- › **JA Solar** (China)
- › **Trina Solar** (China)
- › **Canadian Solar** (Canada)
- › **LONGi** (China)
- › **First Solar** (US)

Key updates: Methodology

- ➔ **Alignment with relevant benchmarks:** Indicators in the Benchmark have been brought to align more closely with World Benchmarking Alliance indicators (including CHRB, Just Transition and ACT) and other benchmarks where relevant. The methodology relies on international standards and best practices, which are cross-referenced.
- ➔ **Serious allegations:** The benchmark has introduced a serious allegations section in order to address gaps between policies and performance. Details on this section are outlined in the methodology document.
- ➔ **New indicators:** New sections have been added to the Benchmark on responsible mineral sourcing and forced labour with indicators sourced from CHRB and KnowTheChain. An indicator on energy access and affordability has been added based on consultation feedback.
- ➔ **Indicators adapted to wind turbine/solar panel manufacturers:** Where possible, indicators were kept common across these groups but where clarification was helpful, indicators have been separated.
- ➔ **Indicator clarification:** All indicators have been reviewed and adjusted for clarity and to reflect best practices based on feedback.

Methodology sections

The Renewable Energy & Human Rights Benchmark's methodology is anchored to international standards on business and human rights and relies on existing indicators of the World Benchmarking Alliance where possible. It is split across four parts:

- 1. Core policies and practices based on the UN Guiding Principles:** Indicators follow the World Benchmarking Alliance's Corporate Human Rights Benchmark.
- 2. Salient human rights issues:** Specific policy, practice and performance proxies for key salient risks and issues for the wind and solar energy sectors.
- 3. Serious allegations:** Assessment of responses to serious allegations of negative impacts.
- 4. Low-carbon transition:** WBA utilities/oil & gas benchmark scores will be cross-referenced for relevant project developers (all 12 Electric Utilities and three Oil & Gas companies).

Scoring approach

The scoring approach for sections 1-3 above (UNGPs core indicators, Salient human rights issues, and Serious allegations) has been aligned with the Corporate Human Rights Benchmark as much as possible.

Indicator scoring rules

- ➔ For each indicator, the company may score zero, one or two points as well as 0.5 and 1.5 for certain multi-criteria indicators.
- ➔ Where there are more than two requirements for score 1 or score 2, the company can score half a point for any of those requirements but will need to fulfil all of them to obtain a full point. In some cases, the company can receive 0.5 points on an indicator when it meets some or all of the requirements of score 2 but only some/none of the requirements for score 1.
- ➔ Unless the company meets the requirements necessary to receive a full point for score 1 it cannot receive more than 0.5 points in total for the indicator.
- ➔ Some indicators are double weighted given their importance: A.1.1 Commitment to human rights, B.2.2 Assessing human rights risks and impacts, C.7 Remediating adverse impacts, JT.1 Fundamentals of social dialogue and stakeholder engagement in a just transition, JT.2 Fundamentals of Just Transition planning.

Weight of sections and calculation of overall score

The overall available points and weightings of the sections in the calculation of the final scores are as follows:

Section ▼	Maximum points ▼	Weight of section in total score ▼
1. Core policies and practices based on the UNGPs	> 34 points	20%
2. Salient human rights issues	> 66 points (Electric Utilities, Oil & Gas companies) > 56 points (Independent Power Producers and Manufacturers) ⁴	40%
3. Serious allegations ⁵	> 8 points per allegation	20%
4. Low Carbon Transition	> 60 points (following WBA ACT methodology)	20%

For each section, the score is calculated as a percentage (points scored/maximum points). The final overall score is calculated as the weighted average of all sections scores using weights outlined above – for companies not associated with an allegation, and / or for which there is no low-carbon transition score, their score is normalised out of 60% or 80%.

Guidance on documents considered for the assessment

- ➔ The assessment considers publicly available disclosure from the company's website(s), its formal financial and non-financial reporting or other types of documents such as reports.
- ➔ An exception to this general rule is where the methodology requires a statement of policy. This is the case for the indicators A.1.1, A.1.2.a, and A.1.4. In these cases, commitments must be made in formal policy documents. These are documents approved at the highest levels of the business. Policy commitments are considered important to set the “tone at the top” of the company that is needed to continually drive respect for human rights into the core values and culture of the business. It indicates that top management considers respect for human rights to be a minimum standard for conducting business with legitimacy; it sets out their expectations of how staff and business relationships should act, as well as what its stakeholders can expect of the company. It should trigger a range of other internal actions that are necessary to meet the policy in practice.

Note on comparison of scores

- ➔ Due to methodology revisions, **scores of companies in previous benchmarks should not be compared directly**. Where companies have made significant improvements or exemplify leading practices, these are marked in the corresponding analysis sections of the 2023 benchmark briefing document. The benchmark's methodology aims to capture both baseline expectations of companies (Score 1) as well as aspirational practices (Score 2). The salient human rights issues section was specifically developed with a view to capture leading best practices where only the most advanced companies will achieve full scores.
- ➔ **Scores for companies in the different project developers' sub-categories (electric utilities, oil & gas, independent power producers) should not be compared to one another** as these company assessment categories have been designed to allow for integration of an assessment of efforts towards full decarbonisation of energy production leave a space for electric utilities and oil & gas companies, based on the World Benchmarking Alliance Oil & Gas Benchmark and Electric Utilities Benchmark, using ACT methodologies. Scores of companies can be compared against each other within their specific sub-sectors.
- ➔ **Scores for equipment (wind turbines and solar) manufacturers should not be compared to project developers' scores** as indicators have been tailored to reflect their position in renewable energy value chains. Scores of companies can be compared against each other within their specific sub-sectors.

1. Core UNGP Indicators from the WBA's Corporate Human Rights Benchmark⁶

Theme A. Governance and Policy Commitments

A.1.1 Commitment to respect human rights

Sources: UNGP 11 and 12; UNGPRF A1; GRI 103-2

The Company publicly commits to respecting all internationally recognised human rights across its activities. It must be clear the commitment relates to all internationally recognised human rights, rather than to only one or more selected human rights. This only considers commitments to avoid adverse human rights impacts and does not include philanthropic commitments.

- ➔ **Score 1:** The Company has a publicly available policy statement committing it to respect human rights **OR** the rights under the Universal Declaration of Human Rights **OR** the International Bill of Human Rights.
- ➔ **Score 2:** The Company's publicly available statement of policy also commits it to: the UN Guiding Principles on Business and Human Rights **OR** the OECD Guidelines for Multinational Enterprises.

A.1.2.A Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work

Sources: UNGP 12 and 16(c), UNGPRF, A1; FLA Code of Conduct; GRI 103-2

The Company publicly commits to respecting the principles concerning fundamental rights at work in the eight ILO core conventions as set out in the Declaration on Fundamental Principles and Rights at Work. It also has a publicly available statement of policy committing it to respect the human rights of workers in its business relationships.

- ➔ **Score 1:** The Company has a publicly available policy statement committing it to respect the human rights that the ILO has declared to be fundamental rights at work **AND** the Company's policy statement includes explicit commitments to respect: freedom of association and the right to collective bargaining and the rights not to be subject to forced labour, child labour or discrimination in respect of employment and occupation.
- ➔ **Score 2:** The Company's publicly available policy statement also expects its suppliers to commit to respecting the human rights that the ILO has declared to be fundamental rights at work **AND** explicitly lists them in that commitment.

The four fundamental principles and rights at work

The ILO Declaration on Fundamental Principles and Rights at Work covers the following four fundamental principles and rights at work, laid out in eight conventions:

- ➔ Freedom of association and the effective recognition of the right to collective bargaining (Convention No.87 and No.98)
- ➔ Elimination of all forms of forced or compulsory labour (Convention No.29 and No.105)
- ➔ Effective abolition of child labour (Convention No.138 and No.182)
- ➔ Elimination of discrimination in respect of employment and occupation (Convention No.100 and No.111)

Additional ILO labour standard:

- ➔ Working hours (Convention No.1, No.14 and No.106)

A.1.4 Commitment to remedy

Sources: UNGP 22; UNGPRF C6

The Company publicly commits to providing for or cooperating in remediation for affected individuals, workers and communities through legitimate processes (including judicial and non-judicial mechanisms, as appropriate), where it identifies that it has caused or contributed to adverse impacts.

- ➔ **Score 1:** The Company has a publicly available policy statement committing it to remedy the adverse impacts on individuals and workers and communities that it has caused or contributed to **AND** the Company expects its suppliers to make this commitment.
- ➔ **Score 2:** The Company's publicly available policy statement also commits it to collaborating with judicial or non-judicial mechanisms to provide access to remedy **AND** the policy statement includes a commitment to work with suppliers to remedy adverse impacts which are directly linked to the Company's operations, products or services.

A.2.1 Commitment from the top

Sources: UNGP 16(a); UNGPRF A1.1 and A2; GRI 102-26

The Company's human rights policy commitments are communicated at board level and a board member or board committee oversees the Company's strategy, policies and processes for respecting human rights. The board member or board committee possesses relevant knowledge, skills and competence in the area of human rights. Board members or the chief executive officer (CEO) talk publicly about the Company's approach to addressing risks to people and the importance of human rights to the business.

Note: Management-level responsibility is assessed under indicator B.2.1. and therefore, not considered in this indicator.

- ➔ **Score 1:** The Company indicates that a board member or board committee is tasked with specific governance oversight of respect for human rights **AND** the Company describes the human rights expertise of the board member or board committee tasked with that governance oversight.
- ➔ **Score 2:** Board members or the CEO clearly signal the Company's commitment to human rights (e.g., speeches, presentations or other communications) discussing why human rights matter to the business or any challenges to respecting human rights encountered by the business.

CSI.18 (A2) Responsible lobbying and political engagement fundamentals

Source: World Benchmarking Alliance's Core Social Indicator 18 (CSI 18)

The Company has an approach to lobbying and political engagement and has related controls in place.

- ➔ **Score 1:** The Company has a publicly available policy statement(s) (or policy(ies)) setting out its lobbying and political engagement approach. **AND** The Company has a publicly available policy statement that specifies that it does not make political contributions.⁷
- ➔ **Score 2:** The Company meets requirements under Score 1 **AND** the Company discloses its expenditures on lobbying activities. **AND** the Company requires third-party lobbyists to comply with its lobbying and political engagement policy (or policies).

Theme B. Embedding Respect and Human Rights Due Diligence

B.1.1 Responsibility and resources for day-to-day human rights functions

Sources: UNGP 19; UNGPRF A2 and A2.1; GRI 102-19 and 102-20

The Company outlines senior level responsibility for human rights within the Company as well as the organisation of the day-to-day responsibility for human rights across relevant internal functions. This includes responsibility for the ILO core labour standards at a minimum. The Company also allocates resources and expertise for the day-to-day management of human rights within its operations and business relationships

Note: Board level responsibility is assessed under indicator A.2.1 and therefore not considered in this indicator

➔ **Score 1:** The Company indicates the senior manager role(s) accountable for implementation and decision making on human rights issues within the Company.

Note: In order to get a score of 1, the Company needs to meet the ILO requirement for own operations under indicator A.1.2.a (i.e., the Company has a publicly available statement of policy committing it to respect the human rights that the ILO has declared to be fundamental rights at work and explicitly lists them in that commitment).

➔ **Score 2:** The Company describes how it assigns responsibility for implementing its human rights policy commitment(s) for day-to-day management across relevant departments **AND** how it allocates resources and expertise for the day-to-day management of relevant human rights issues within its own operations **AND** within its supply chain

B.2.1 Identifying human rights risks and impacts

Sources: UNGP 17 and 18; UNGPRF B2 and C3; HRIB, 1.2.1; GRI 412-1 and 414-2

The Company proactively identifies its human rights risks and impacts on an on-going basis, including when these are triggered by key moments in the Company's activities (e.g. policy change, market entry, new projects). This includes engaging with stakeholders and vulnerable groups as part of the identification process.

Note: If a Company describes that it has a clear global system for identifying human rights risks and impacts, then it is assumed that it has this system in each particular location where it operates. As such, by complying with all criteria in Score 2, a Company is automatically assumed to have achieved Score 1.

➔ **Score 1:** The Company describes the process(es) it uses to identify its human rights risks and impacts in specific locations or activities, covering its own operations **AND** through relevant business relationships, including its supply chain.

➔ **Score 2:** The Company describes the global systems it has in place to identify its human rights risks and impacts on a regular basis across its activities involving consultation with affected stakeholders and internal or independent external human rights experts **AND** describes how these systems are triggered by new country operations, new business relationships, new human rights challenges or conflict affecting particular locations **AND** describes the risks identified in relation to such events, including through heightened due diligence in any conflict-affected areas.

B.2.2 Assessing human rights risks and impacts

Sources: UNGP 17, 18 and 24; UNGPRF B1, B2 and C3; HRIB, 1.2.1.; GRI 412-1 and 414-2

Having identified its human rights risks and impacts, the Company assesses them and then prioritises its salient human rights risks and impacts. This includes engaging with stakeholders and vulnerable groups as part of the assessment process.

- ➔ **Score 1:** 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 **AND** this includes a description of how these processes apply to its supply chain **OR** the Company publicly discloses the results of its assessments, which may be aggregated across its operations and locations.
- ➔ **Score 2:** The Company meets all of the requirements under Score 1 **AND** describes how it involves affected stakeholders in the assessment process(es).

B.2.3 Integrating and acting on human rights risks and impact assessments

Sources: UNGP 17, 19 and 24; UNGPRF C4; GRI 103-2

The Company integrates the findings of its assessments of human rights risks and impacts into relevant internal functions and processes in order to take appropriate actions to prevent, mitigate or remediate its salient human rights risks and impacts. This includes engaging with stakeholders and vulnerable groups on any action taken or to be taken.

- ➔ **Score 1:** The Company describes its global system 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 **OR** the Company provides an example of the specific 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.

Note: Where the Company has a clear global system, it can be assumed that this system or approach is used in each particular location the Company operates in.

- ➔ **Score 2:** The Company meets all of the requirements under Score 1 **AND** describes how it involves affected stakeholders in decisions about the actions to take in response to its salient human rights issues.

B.2.4 Tracking the effectiveness of actions to respond to human rights risks and impacts

Sources: UNGP 17, 20 and 24; UNGPRF C5; GRI 103-3

The Company tracks and evaluates the effectiveness of actions taken in response to its human rights risks and impacts and describes how it uses that information to improve processes and systems on an on-going basis. This includes engaging with stakeholders and vulnerable groups when evaluating the effectiveness of any action taken.

- ➔ **Score 1:** The Company describes its system(s) for tracking or monitoring the actions taken in response to human rights risks and impacts and for evaluating whether the actions have been effective or have missed key issues or not produced the desired results **OR** it provides an example of the lessons learned while tracking the effectiveness of its actions on at least one of its salient human rights issues as a result of its due diligence process(es).
- ➔ **Score 2:** The Company meets both of the requirements under Score 1 **AND** describes how it involves affected stakeholders in evaluation(s) of whether the actions taken have been effective.

B.2.5 Communicating on human rights impacts

Sources: UNGP 20 and 21; UNGPRF C2

The Company communicates externally how it addresses its human rights impacts (i.e., throughout its due diligence process(es)) in a manner that is accessible to its intended audiences, especially affected stakeholders who have raised concerns, provides enough information to evaluate the adequacy of the response(s) and does not pose risks to affected stakeholders or personnel. Such communications should provide accurate, balanced and complete information. This type of communication is distinct from engagement with affected stakeholders for the purposes of assessing or addressing specific impacts (see also indicators B.1.8, B.2.1 and B.2.2).

- ➔ **Score 1:** The Company provides at least two examples demonstrating how it communicates with affected stakeholders regarding specific human rights impacts raised by them or on their behalf.
- ➔ **Score 2:** The Company meets the requirements under Score 1 **AND** describes any challenge(s) to effective communication it has identified and how it is working to address them.

Theme C. Remedies and Grievance Mechanisms

C.1 Grievance channels/mechanisms to receive complaints or concerns from workers

Sources: UNGP 22, 29 and 30; UNGPRF C6.1 and C6.3; GRI 103-2: ARP 7.1, 8.1 and 8.8

The Company has one or more mechanisms (its own, third party or shared) through which workers can raise complaints or concerns, including in relation to human rights issues. The mechanism(s) is available to all workers and takes into account accessibility by marginalised groups. The mechanism(s) is not used to undermine the role of legitimate trade unions (or equivalent worker bodies where the right to freedom of association and collective bargaining is restricted under law) in addressing labour-related disputes, nor precludes access to judicial or other non-judicial grievance mechanisms. UN Guiding Principle 31 provides relevant criteria for the design and operation of such mechanisms.

- ➔ **Score 1:** The Company indicates that it has one or more mechanism(s), or participates in a third-party or shared mechanism, accessible to all workers to raise complaints or concerns related to the Company.

Note: An explicit reference to human rights is not required, but a mechanism that is specifically designed to cover other topics (e.g., a corruption hotline) will need to make clear to stakeholders that it can be used for human rights concerns as well.

- ➔ **Score 2:** The Company describes how it ensures the mechanism(s) is available in all appropriate languages and that workers are aware of it (e.g., specific communication(s)/training) **AND** the Company describes how it ensures workers in its supply chain have access to either: the Company's own 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 mechanism(s) for their workers to raise such complaints or concerns **AND** the Company expects its suppliers to convey the same expectation on access to grievance mechanism(s) to their own suppliers.

C.2 Grievance mechanism(s) for external individuals and communities

Sources UNGP 22, 29 and 30; UNGPRF C6.1 and C6.3; GRI 103-2; ARP 7.1, 8.1 and 8.8

The Company has one or more 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. The mechanism(s) is available to all external individuals and communities and takes into account accessibility by marginalised groups. The mechanism(s) does not preclude access to judicial or other non-judicial grievance mechanisms. UN Guiding Principle 31 provides relevant criteria for the design and operation of such mechanisms.

- ➔ **Score 1:** The Company indicates that it has one or more mechanism(s), or participates in a shared mechanism, accessible to all external individuals and communities who may be adversely impacted by the Company, or those acting on their behalf, to raise complaints or concerns.

Note: An explicit reference to human rights is not required, but a mechanism that is specifically designed to cover other topics (e.g., a corruption hotline) will need to make clear to stakeholders that it can be used for human rights concerns as well.

- ➔ **Score 2:** The Company describes how it ensures the mechanism(s) is available in local languages and that all affected external stakeholders at its own operations are aware of it (e.g., specific communication(s)/training) **AND** the Company describes how it ensures external individuals and communities have access to either: the Company's own 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 mechanism for them to raise such complaints or concerns **AND** the Company expects its suppliers to convey the same expectation on access to grievance mechanism(s) to their suppliers.

C.7 Remediating adverse impacts

Sources: UNGP 19, 22 and 31; UNGPRF C6, C6.4 and C6.5; GRI 103-2 and 413-2; ARP 12.2 and 13.1

The Company provides for or cooperates in remediation to victims where it has identified that it has caused or contributed to adverse human rights impacts (or others have brought such information to the Company's attention, such as through its grievance mechanism(s)). It also incorporates changes to systems, processes (e.g., human rights due diligence processes) and practices to prevent similar adverse impacts in the future.

- ➔ **Score 1:** For adverse human rights impacts which it has caused or to which it has contributed, the Company describes the approach it took to provide or enable a timely remedy for victims **OR** if no adverse impacts have been identified then the Company describes the approach it would take to provide or enable timely remedy for victims.
- ➔ **Score 2:** For adverse human rights impacts which it has caused or to which it has contributed, the Company also describes changes to systems, processes and practices to prevent similar adverse impacts in the future **AND** the Company describes its approach to monitoring implementation of the agreed remedy **OR** if no adverse impacts have been identified then the Company describes the approach it would take to review and change systems, processes or practices to prevent similar adverse impacts in the future.

2. Salient Human Rights Risks Indicators

This section covers salient human rights issues for the wind and solar energy sectors. Each indicator covers actions companies can take to address the issues. These actions are differentiated by the type of Company assessed for clarity where relevant.

Cause, contribute and directly linked

The three main levels of participation that determine the appropriate range of actions businesses can take according to the UN Guiding Principles on Business and Human Rights are the following, noting that businesses may move along this continuum:

- ➔ **Cause:** *“[W]here a business enterprise causes or may cause an adverse human rights impact, it should take the necessary steps to cease or prevent the impact.”*
- ➔ **Contribute:** *“Where a business enterprise contributes or may contribute to an adverse human rights impact, it should take the necessary steps to cease or prevent its contribution and use its leverage to mitigate any remaining impact to the greatest extent possible...”*
- ➔ **Directly linked:** *“Where a business enterprise has not contributed to an adverse human rights impact, but that impact is nevertheless directly linked to its operations, products or services by its business relationship with another entity, the situation is more complex...The more complex the situation and its implications for human rights, the stronger is the case for the enterprise to draw on independent expert advice in deciding how to respond.”*

The interpretation of these terms has been the subject of debate with notable inputs by the OHCHR, the OECD and Shift.

Summary of salient human rights risks indicators

- ➔ Indigenous Peoples’ and Affected Communities’ Rights (D1, D2, D3)
- ➔ Land and resource rights (E1, E2, E3)
- ➔ Security & conflict-affected areas, incl. responsible mineral sourcing (F1, F2, F3, F4, F5)
- ➔ Human rights & environmental defenders (G1)
- ➔ Labour rights incl. forced labour (H1, H2, H3, H4, H5)
- ➔ Right to a Healthy and Clean Environment (I1, I2)
- ➔ Transparency and Anti-Corruption (J1, J2)
- ➔ Equality & Inclusion (K1, K2, K3)
- ➔ Just transition (JT1, JT2, JT3, JT4, JT5, JT6)

Overview of key salient human rights risks by operational stage

Operational stages	Salient human rights issues (indicator ID)
Raw material sourcing	<ul style="list-style-type: none"> ➔ Indigenous Peoples’ and Affected Communities’ Rights (D1, D2, D3, D4) ➔ Land and resource rights (E1, E2) ➔ Security & conflict-affected areas, incl. responsible mineral sourcing (F1, F2, F3, F4, F5) ➔ Human rights & environmental defenders (G1) ➔ Labour rights incl. forced labour (H1, H2, H3, H4, H5, H6) ➔ Right to a Healthy and Clean Environment (I1) ➔ Transparency and Anti-Corruption (J1, J2) ➔ Equality & Inclusion (K1, K2, K3)
Processing of minerals	<ul style="list-style-type: none"> ➔ Security & conflict-affected areas, incl. responsible mineral sourcing (F1, F2, F3, F4, F5) ➔ Human rights & environmental defenders (G1) ➔ Labour rights incl. forced labour (H1, H2, H3, H4, H5, H6) ➔ Right to a Healthy and Clean Environment (I2) ➔ Transparency and Anti-Corruption (J1, J2) ➔ Equality & Inclusion (K1, K2, K3)
Solar wafer/panel assembly	<ul style="list-style-type: none"> ➔ Labour rights incl. forced labour (H1, H2, H3, H4, H5, H6) ➔ Right to a Healthy and Clean Environment (I2) ➔ Transparency and Anti-Corruption (J1, J2) ➔ Equality & Inclusion (K1, K2, K3)

Operational stages	Salient human rights issues (indicator ID)
Wind turbine/ solar panel manufacturing	<ul style="list-style-type: none"> ➔ Labour rights incl. forced labour (H1, H2, H3, H4, H5, H6) ➔ Right to a Healthy and Clean Environment (I2) ➔ Transparency and Anti-Corruption (J1, J2) ➔ Equality & Inclusion (K1, K2, K3)
Project siting	<ul style="list-style-type: none"> ➔ Indigenous Peoples' and Affected Communities' Rights (D1, D2, D3, D4) ➔ Land and resource rights (E1, E2) ➔ Security & conflict-affected areas (F1, F2) ➔ Human rights & environmental defenders (G1) ➔ Right to a Healthy and Clean Environment (I1) ➔ Transparency and Anti-Corruption (J1, J2)
Construction	<ul style="list-style-type: none"> ➔ Indigenous Peoples' and Affected Communities' Rights (D2) ➔ Security & conflict-affected areas (F1, F2) ➔ Human rights & environmental defenders (G1) ➔ Labour rights incl. forced labour (H1, H2, H3, H4, H5, H6) ➔ Right to a Healthy and Clean Environment (I1) ➔ Transparency and Anti-Corruption (J1, J2) ➔ Equality & Inclusion (K1, K2, K3)
Operation and maintenance	<ul style="list-style-type: none"> ➔ Indigenous Peoples' and Affected Communities' Rights (D2, D3) ➔ Security & conflict-affected areas (F1, F2) ➔ Human rights & environmental defenders (G1) ➔ Labour rights incl. forced labour (H1, H2, H3, H4, H5, H6) ➔ Right to a Healthy and Clean Environment (I1) ➔ Transparency and Anti-Corruption (J1, J2) ➔ Equality & Inclusion (K1, K2, K3)
Balance of plant	<ul style="list-style-type: none"> ➔ Security & conflict-affected areas, incl. responsible mineral sourcing (F1, F2, F3, F4, F5) ➔ Human rights & environmental defenders (G1) ➔ Labour rights incl. forced labour (H1, H2, H3, H4, H5, H6)
Decommissioning	<ul style="list-style-type: none"> ➔ Right to a Healthy and Clean Environment (I2)

Theme D. Indigenous Peoples' and Affected Communities' Rights

D.1 Commitment to respect Indigenous Peoples' rights

Sources: UN Declaration on the Rights of Indigenous Peoples, ILO Convention 169, UNGP 12; UNGPRF A1.2; IFC PS 7; GRI 411-1; GRI 103; CHR B Extractives A.1.3.a + D3.5, EO100 Standard

The Company commits to respect indigenous peoples' rights and describes how that commitment is implemented in practice.

Project developers

- ➔ **Score 1:** The Company has a public commitment to respect indigenous peoples' rights in line with international law and standards, through its own operations and value chain. The commitment explicitly references and commits to respecting the rights outlined in the UN Declaration on the Rights of Indigenous Peoples.
- ➔ **Score 2:** The Company describes its process for determining who is an indigenous person and what constitutes customary, ancestral, or collective lands, territories, and resources. The Company indicates it is committed to free prior and informed consent (FPIC) in line with ILO Convention 169. The Company provides the most recent example where it has obtained FPIC or where it decided not to pursue the land or resources impacting on indigenous peoples.

Wind turbine & solar panel manufacturers⁸

- ➔ **Score 1:** The Company expects business partners in its value chain (at minimum project developer clients and upstream mineral suppliers) to have a public commitment to respect indigenous peoples' rights in line with international law and standards (in downstream due diligence processes for clients, contractual agreements with suppliers, supplier code of conduct or other relevant practices).
 - ➔ **Score 2:** The Company indicates it is committed to only working with business partners in its value chain that respect free prior and informed consent (FPIC) in line with ILO Convention 169.
- Note:** This can be demonstrated in practice over time, for example, by working with business partners on ensuring respect of FPIC and ILO 169 and gradually increasing threshold/criteria for clients in downstream due diligence processes and/or for suppliers in contracts or supplier codes of conduct.

D.2 Engagement with all affected communities

Source: UNGP 18 & 21; UNGPRF C2 & C2.1; GRI 102-42, GRI 102-43, GRI 102-44; CHR B 1.8

The Company has an approach to engaging with communities affected by its activities on a regular basis. In doing so, it identifies affected communities and engages in regular dialogue on human rights issues with them and their legitimate representatives. It also pays particular attention to those at heightened risk of vulnerability or marginalisation and prohibits bribes or other favours that may divide communities. To facilitate informed engagement, the Company provides meaningful information in accessible formats and languages.

Note: For manufacturers, this criterion is looking for a process to engage with communities on potential impacts related to the operational phase of the project the manufacturer is involved in (i.e.: impacts of the construction, operation/maintenance on communities for example). While manufacturers may not have direct involvement in undertaking consultations with communities at the project siting stage, they can use their leverage through downstream human rights due diligence practices to ensure the projects they supply have undertaken these in line with international best practice.

- ➔ **Score 1:** The Company describes how it has identified, and engaged with affected communities, in the last two years **AND** the Company provides at least two examples of its engagement with communities whose human rights have been or may be affected by its activities in the last two years. This includes a description of how affected communities were identified, how consultations took place, if and how traditionally marginalised groups were included (for example, women, indigenous peoples, afro-descendants, religious minorities, people with disabilities, LGBTQA+, children). **OR** if the Company has not engaged in any projects affecting specific communities in the two-year period, it states that and describes its approach in relation to all elements above.
- ➔ **Score 2:** The Company also provides a summary analysis of the input/views given by stakeholders on human rights issues **AND** describes how these views have influenced the development or monitoring of its human rights approach.

D.3 Benefit and ownership sharing policy

Source: [Right Energy Partnership, IRENA, Mapping the Renewable Energy Sector to the SDGs: An Atlas](#)

The Company discloses its process for engaging with affected communities for identifying benefit and ownership sharing opportunities, and reports on the implementation of that process.

Project developers

- ➔ **Score 1:** The Company has a commitment to identify potential benefit and ownership sharing options that serve affected communities including a commitment to explore co-ownership models. This commitment recognises that affected communities have a right to decide their own priorities in terms of how they may benefit from projects (i.e.: via consultations to identify community needs, etc.)
- ➔ **Score 2:** The Company discloses statistics for each of its projects and/or operations describing the demographics of its benefits and ownership sharing processes, including any final agreements, percentage of revenue of projects and/or equity shares paid to local communities. The Company also discloses how members of affected communities participated in the decision-making.

Wind turbine & solar panel manufacturers

- ➔ **Score 1:** The Company rewards/incentivises relevant businesses in its value chain (i.e.: project developer clients) for having a commitment to identify potential benefit and ownership sharing options that serve affected communities including a commitment to explore co-ownership models. This can take the form of incentives such as rebates, better contractual terms, etc.
- ➔ **Score 2:** The Company rewards/incentivises relevant businesses in its value chain (i.e.: project developer clients) for disclosing statistics for each of its projects and/or operations describing the demographics of its benefits and ownership sharing processes, including any final agreements, percentage of revenue of projects and/or equity shares paid to local communities, and how members of affected communities participated in the decision-making. This can take the form of incentives such as rebates, better contractual terms, etc.

D.4 Local wind & solar energy access, affordability

Source: SDGs Goal 7, SEforAll, [IRENA, Mapping the Renewable Energy Sector to the SDGs: An Atlas](#)

The Company contributes to the goal of ensuring “access to affordable, reliable and modern energy for all by 2030” including by facilitating access to its renewable energy sources for communities where projects are developed.

Project developers

- ➔ **Score 1:** The Company discloses its actions to support access and affordability of renewable energy in the communities in which it operates and in its value chain including but not limited to supporting local energy initiatives, facilitating mini grids and/or stand-alone system, connections to grid infrastructure, knowledge sharing with governments, communities and civil society about electrification initiatives, etc. This includes a timebound actions plan and reporting on targets developed in consultation with communities including marginalised groups at heightened risk of energy poverty.
- ➔ **Score 2:** The Company publicly supports government policies and actions to address energy access challenges (including but not limited to affordability of electricity, grid electrification, mini grids, etc.)

Wind turbine & solar panel manufacturers

- ➔ **Score 1:** The Company discloses its actions to support access and affordability of renewable energy in its value chain and in the communities affected by the projects it supplies including but not limited to supporting local energy initiatives, facilitating mini grids and/or connections to grid infrastructure, knowledge sharing with governments, communities and civil society about electrification initiatives, etc. This includes a timebound actions plan and reporting on targets developed in consultation with communities including marginalised groups at heightened risk of energy poverty.
- ➔ **Score 2:** The Company publicly supports government policies and actions to address energy access challenges (including but not limited to affordability of electricity, grid electrification, mini grids, etc.)

Theme E. Land and Resource Rights

E.1 Respect for land and natural resource tenure rights

Source: Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests, IFC PS 5; Interlaken Group 2015; CHRB Extractives A.1.3.a, CHRB D.3.6, EO100 Standard

The Company commits to respect ownership/use of land and natural resources and respect legitimate tenure rights related to the ownership and use of land and natural resources.

Project developers

- ➔ **Score 1:** The Company has a public commitment to respecting land rights of legitimate tenure rights holders as set out in the Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests, including where land and ownership rights are customary and/or not formally recorded.

When acquiring, leasing or making other arrangements to use (or restrict the use of) land and/or resources in its own operations, the Company discloses how it identifies legitimate tenure rights holders, with particular attention to vulnerable tenure rights holders.

The Company also discloses the locations of its projects including number or percentage of projects in urban, rural or natural areas.

- ➔ **Score 2:** The Company's policy extends these expectations to all relevant parts of its value chain including suppliers, contractors, subcontractors, and other business relationships.

When land rights are contested in a project or business relationship the Company is involved in, the Company discloses the steps it has taken to use its leverage to work towards a resolution in line with international standards. If it has not been involved in such a project, it discloses that.

Wind turbine & solar panel manufacturers⁹

- ➔ **Score 1:** The Company expects business partners in its value chain (at minimum project developer clients and upstream mineral suppliers) to have a public commitment to respecting land rights of legitimate tenure rights holders as set out in the UN Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests, including where land and ownership rights are customary and/or not formally recorded (including via contractual agreements with suppliers, supplier code of conduct or other relevant practices).
- ➔ **Score 2:** When land rights are contested in a project or business relationship the Company is involved in, the Company discloses the steps it has taken to use its leverage to work towards a resolution in line with international standards. If it has not been involved in such a project, it discloses that.

E.2 Just and fair physical and economic displacement policy implementation including free, prior and informed consent

Source: UNDRIP, ILO 169, IFC Performance Standard 5 & 7, Interlaken Group 2015; CHRB D.3.6, EO100 Standard

The Company uses physical and economic displacement as a matter of last resort, following IFC Performance Standard 5, and applying free, prior, and informed consent when physical and economic displacement is deemed necessary. The Company tracks the impacts of its physical and economic displacement policies and practices.

Project developers

- ➔ **Score 1:** The Company has a public commitment to follow IFC Performance Standard 5 when physical and economic displacement for a project is determined to be necessary **AND** the Company commits to not relocate or displace affected communities without obtaining free, prior, and informed consent (FPIC) and providing just and fair compensation, as agreed during the FPIC and resettlement process with relevant stakeholders.
- ➔ **Score 2:** The Company publishes statistics regarding the number of people relocated by current and planned projects it is involved in, **AND** publishes regular (at least annually, throughout the life of the project) reviews of living conditions of relocated communities in scenarios where housing or other related compensation agreements were made **OR** if the Company has not engaged in any projects involving physical and economic displacements, it describes its approach in relation to all elements above.

Wind turbine & solar panel manufacturers¹⁰

- ➔ **Score 1:** The Company expects relevant business partners in its value chain (at minimum project developer clients and upstream mineral suppliers) to commit to follow IFC Performance Standard 5 when physical and economic displacement for a project is determined to be necessary **AND** not relocate or displace affected communities without obtaining free, prior, and informed consent (FPIC) and providing just and fair compensation, as agreed during the FPIC and resettlement process with relevant stakeholders.
- ➔ **Score 2:** When land rights are contested in a project or business relationship the Company is involved in, the Company discloses the steps it has taken to use its leverage to work towards a resolution in line with international standards. If it has not been involved in such a project, it discloses that.

Theme F (part 1). Security and Conflict-Affected areas

F.1 Operating in or sourcing from conflict-affected areas

Source: UN Working Group on business and human rights report on conflict-affected regions

The Company acknowledges the increased risks associated with operating in or sourcing materials from conflict-affected and high-risk areas, and reports on any identified risks in its own operations or business relationships in these contexts in line with the recommendations of the UN Working Group on business and human rights.¹¹

- ➔ **Score 1:** The Company explicitly commits to address the heightened human rights risks associated with operations in or sourcing from conflict-affected and/or high-risk areas **AND** the Company outlines the steps it takes to assess and mitigate these risks with a conflict-sensitive lens (or references where this information can be found in the Company's human rights due diligence policy).
- ➔ **Score 2:** The Company describes how it engages with stakeholders as part of its process to mitigate risks when operating in or sourcing from conflict-affected and/or high-risk areas region.

F.2 Evidence of security provider human rights assessments

Source: Voluntary Principles on Security and Human Rights, International Code of Conduct for Private Security Providers, EO100 Standard

The Company discloses information about the implementation of its risk assessment processes with regards to the use of security forces and arrangements and integrates a commitment to only engaging with private security forces that are held to international standards.

Project developers

- ➔ **Score 1:** The Company regularly (at least annually) conducts and publicly reports on the outcomes of its risk assessment process with regards to the use of security forces and arrangements, referencing how its process aligns with human rights.
- ➔ **Score 2:** The Company commits to adhere to the Voluntary Principles on Security and Human Rights **AND** if the Company uses private security, it discloses that and commits to only contract companies that are signatories to the International Code of Conduct for Private Security Providers. If the Company directly employs its security, it commits to abiding by the International Code of Conduct itself

Wind turbine & solar panel manufacturers

- ➔ **Score 1:** The Company expects business partners in its value chain (at minimum project developer clients and upstream mineral suppliers) to regularly (at least annually) conduct and publicly report on the outcomes of its risk assessment process with regards to the use of security forces, referencing how its process aligns with human rights **AND** if the Company uses security forces, it undertakes this reporting itself.
- ➔ **Score 2:** The Company expects business partners in its value chain (at minimum project developer clients and upstream mineral suppliers) to commit to adhere to the Voluntary Principles on Security and Human Rights **AND** if the Company uses private security, it discloses that and commits to only contract companies that are signatories to the International Code of Conduct for Private Security Providers. If the Company directly employs its security, it commits to abiding by the International Code of Conduct itself.

Theme F (part 2). Responsible mineral sourcing

F.3 Responsible sourcing of minerals: arrangements with suppliers

Source: OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, KnowTheChain, CHRB's automotive benchmark D.5.10a

The Company has a management system for the responsible sourcing of raw materials to support supply chain due diligence aligned with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (the OECD Guidance) to identify and manage risks of contributing to or being directly linked to significant adverse impacts. This includes requirements for suppliers.

Project developers

- ➔ **Score 1:** The Company states that it undertakes due diligence in accordance with the OECD Guidance. The Company also incorporates into commercial contracts/ written agreements with suppliers requirements to conduct due diligence in accordance with the OECD Guidance **OR** the Company describes how it works with suppliers to contribute to building their capacity in risk assessment and improving their due diligence performance.
- ➔ **Score 2:** The Company discloses (1) the names and addresses of first-tier suppliers, (2) the names and locations of its below-first tier suppliers (this does not include raw material suppliers); (3) the sourcing countries of at least three raw materials at high risk of adverse human rights impacts.

Wind turbine & solar panel manufacturers

- ➔ **Score 1:** The Company states that it undertakes due diligence in accordance with the OECD Guidance. The Company also incorporates into commercial contracts/ written agreements with suppliers requirements to conduct due diligence in accordance with the OECD Guidance **OR** the Company describes how it works with suppliers to contribute to building their capacity in risk assessment and improving their due diligence performance.
- ➔ **Score 2:** The Company discloses (1) the names and addresses of first-tier suppliers, (2) the names and locations of its below-first tier suppliers (this does not include raw material suppliers); (3) the sourcing countries of at least three raw materials at high risk of adverse human rights impacts.

F.4 Responsible sourcing of minerals: risk identification in mineral supply chains

Source: OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, CHRB's automotive benchmark D.5.10b

The Company actively identifies and assesses risks and impacts in its mineral supply chain, including approaches to focus its risk assessments on those minerals and suppliers that raise red flags as identified in the OECD Guidance.

Project developers

- ➔ **Score 1:** The Company describes its processes for identifying and prioritising risks and impacts in its supply chain as set out in the OECD Guidance and discloses the risks identified.
- ➔ **Score 2:** The Company expects suppliers (at minimum wind turbine and solar panel suppliers) to publicly disclose the list of all the qualified smelters/refiners that the supplier has independently judged to conform to the due diligence processes set out in the OECD Guidance **AND** the Company indicates that the risk identification processes and disclosures cover all minerals.

Wind turbine & solar panel manufacturers

- ➔ **Score 1:** The Company describes its processes for identifying and prioritising risks and impacts in its supply chain as set out in the OECD Guidance and discloses the risks identified **AND** the Company describes its processes to identify the smelters/refiners in its supply chain and assess whether the smelters/refiners have carried out due diligence processes in accordance with the OECD Guidance.
- ➔ **Score 2:** The Company also publicly discloses the list of all the qualified smelters/refiners in its supply chain that it has independently judged to conform to the due diligence processes set out in the OECD Guidance **AND** the Company indicates that the risk identification processes and disclosures cover all minerals.

F.5 Responsible sourcing of minerals: risk management in the mineral supply chain

Source: OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, CHRB's automotive benchmark D.5.10c

The Company evaluates and responds to identified risks in its mineral supply chain in order to prevent or mitigate adverse impacts in accordance with the OECD Guidance.

Project developers

- ➔ **Score 1:** The Company also expects suppliers using minerals in equipment provided to the Company (at minimum wind turbine and solar panel suppliers) to describe the steps taken to manage and respond to risks identified in their mineral supply chain **AND** to describe the processes to monitor/track performance of risk prevention/mitigation measures **AND** to disclose whether there has been significant improvement in risk prevention/mitigation over time.
- ➔ **Score 2:** The Company also describes how it engages with suppliers and affected stakeholders to agree on its strategy for risk management **AND** the Company indicates that these risk management and response processes cover all minerals.

Wind turbine & solar panel manufacturers

- ➔ **Score 1:** The Company describes the steps taken to manage and respond to risks in its mineral supply chain (which could include a summary of the risk management plan) **AND** the Company describes the processes to monitor/track performance of risk prevention/mitigation measures **AND** the Company discloses whether there has been significant improvement in risk prevention/mitigation over time.
- ➔ **Score 2:** The Company also describes how it engages with suppliers and affected stakeholders to agree on its strategy for risk management **AND** the Company indicates that these risk management and response processes cover all minerals.

Theme G. Protection of Human Rights and Environmental Defenders

G.1 Commitment to respect the rights of human rights and environmental defenders

Source: CHRB A.1.5, UNGP 12, UNGPRF A.1.2.

The Company publicly commits to not tolerating threats, intimidation, violence, punitive action, surveillance or physical or legal attacks against human rights defenders, including those exercising their rights to freedom of expression, association, peaceful assembly and protest against the business or its operations. This includes avoiding the use of SLAPPs (Strategic Litigation Against Public Participation) and placing equivalent expectations on its business relationships. The Company also commits to engaging with human rights defenders as part of operational processes of risk assessment and due diligence or supporting the work of human rights defenders to create a safe and enabling environment for the work of civil society in locations where it operates, at both local and national levels.

Note: The term ‘human rights defender’ is a broad and inclusive definition that refers to individuals or groups that, in their personal or professional capacity and in a peaceful manner, strive to protect and promote human rights. This includes affected communities, nongovernmental organisations and individuals, members of the media, lawyers, judges, academics, government officials and civil servants or members of the private sector (including Company employees such as trade unionists and whistle-blowers).

- ➔ **Score 1:** The Company commits to neither tolerate nor contribute to threats, intimidation and attacks (both physical and legal) against human rights defenders **AND** the Company expects business partners in its value chain to make this commitment.
- ➔ **Score 2:** The Company also describes how it works with human rights defenders to create safe and enabling environments for civic engagement and human rights at local, national or international levels.

Theme H. Labour rights (including protection against forced labour)

H.0 Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work

Source: UNGP 12 and 16(c), UNGPRF, A1; FLA Code of Conduct; GRI 103-2

Note: This indicator is replicated in the forced labour section for clarity, but is assessed as part of the CHRB core indicators as A.1.2.a)

The Company publicly commits to respecting the principles concerning fundamental rights at work in the eight ILO core conventions as set out in the Declaration on Fundamental Principles and Rights at Work. It also has a publicly available statement of policy committing it to respect the human rights of workers in its business relationships.

- ➔ **Score 1:** The Company has a publicly available policy statement committing it to respect the human rights that the ILO has declared to be fundamental rights at work **AND** the Company's policy statement includes explicit commitments to respect: freedom of association and the right to collective bargaining and the rights not to be subject to forced labour, child labour or discrimination in respect of employment and occupation.
- ➔ **Score 2:** The Company's publicly available policy statement also expects its suppliers to commit to respecting the human rights that the ILO has declared to be fundamental rights at work **AND** explicitly lists them in that commitment.

H.1 Health and safety

Source: CHRB health and safety performance indicators in automotive and extractives benchmarks

The Company discloses key data regarding its health and safety performance.

Project developers

- ➔ **Score 1:** The Company discloses quantitative information on health and safety for its workers related to injury rates or lost days (or near miss frequency rate) and fatalities. **AND** The Company extends this expectation to all relevant suppliers, contractors, subcontractors, and other business relationships.
- ➔ **Score 2:** The Company has set targets related to injury rates or lost days (or near miss frequency rate) and fatalities for the last reporting period **AND** it has met those targets or provides an explanation of why these were not met or how it works to improve its health and safety management systems.

Wind turbine & solar panel manufacturers

- ➔ **Score 1:** The Company discloses quantitative information on health and safety for its workers related to injury rates or lost days (or near miss frequency rate) and fatalities for the last reporting period. **AND** The Company extends this expectation to all relevant suppliers, contractors, subcontractors, and other business relationships.
- ➔ **Score 2:** The Company has also set targets related to injury rates or lost days (or near miss frequency rate) and fatalities and for the last reporting period **AND** it has met those targets or provides an explanation of why these were not met or how it works to improve its health and safety management systems.

Note: The explanation could include a procedure to review suppliers' safety statistics during pre-qualification, including disqualifying suppliers if they do not meet pre-established standards.

H.2 Forced labour risk management

Source: ILO Forced Labor Convention, Fair Labor Association Code of Conduct and Compliance Benchmarks, ILO Forced Labor Convention, UNGP 16, UNGP 19 Commentary, KnowTheChain

The Company has established clear responsibilities and accountability for the implementation of its supply chain policies that address forced labour, both within the Company and at the board level.

Project developers

- ➔ **Score 1:** The Company has tasked a board member or board committee with oversight of its supply chain policies that address forced labour, and describes how the experiences of affected workers or relevant stakeholders (such as civil society, unions, and workers or their representatives) informed board discussions. The Company expects suppliers to have these arrangements in place.
- ➔ **Score 2:** The Company also discloses its own ongoing efforts to prevent and mitigate forced labour in its operations and supply chain including by using and increasing its leverage (for example through capacity building and/or collaboration with others). If it is not able to adequately use leverage to prevent or mitigate adverse impacts, it explains the factors it would consider when deciding whether to end the business relationship.

Wind turbine & solar panel manufacturers

- ➔ **Score 1:** The Company has tasked a board member or board committee with oversight of its supply chain policies that address forced labour, and describes how the experiences of affected workers or relevant stakeholders (such as civil society, unions, and workers or their representatives) informed board discussions. The Company expects suppliers to have these arrangements in place.
- ➔ **Score 2:** The Company also discloses its own ongoing efforts to prevent and mitigate forced labour in its operations and supply chain including by using and increasing its leverage (for example through capacity building and/or collaboration with others). If it is not able to adequately use leverage to prevent or mitigate adverse impacts, it explains the factors it would consider when deciding whether to end the business relationship.

H.3 Prohibition of forced labour: wage practices

Source: CHRB automotive benchmark D.5.5c (Fair Labor Association Code of Conduct and Compliance Benchmarks IV.F.2.3 and IV.F.12)

The Company requires that its suppliers pay workers regularly, in full, and on time in a recognised currency, and do not withhold wages or expenses that should be covered by the suppliers.

Project developers

- ➔ **Score 1:** In its contractual arrangements with suppliers or supplier code of conduct, the Company requires suppliers to pay workers directly, in full and on time **AND** the Company describes how it works with its supply chain to pay workers regularly, in full and on time.
- ➔ **Score 2:** The Company provides its assessment of the number affected by (scope of) failure to pay directly, in full and on time in its supply chain **AND** provides an analysis of trends demonstrating progress.

Wind turbine & solar panel manufacturers

- ➔ **Score 1:** In its contractual arrangements with suppliers or supplier code of conduct, the Company requires suppliers to pay workers directly, in full and on time **AND** the Company describes how it works with its supply chain to pay workers regularly, in full and on time.

For vertically integrated manufacturers: the Company indicates that it pays workers (whether directly employed or contracted) regularly, in full and on time **AND** the Company indicates that all workers receive a payslip with their wages explaining any legitimate deductions.

- ➔ **Score 2:** The Company also describes how it implements and monitors this practice, particularly with employment agencies/labour brokers/ recruitment intermediaries. The Company provides its assessment of the number affected by (scope of) failure to pay directly, in full and on time in its supply chain **AND** provides an analysis of trends demonstrating progress.

H.4 Prohibition of forced labour: restrictions on workers

Source: CHRB automotive benchmark D.5.5f (ICCPR, Art. 12; ILO, No. 29 & No. 105; ILO 2019; HRIB 8.2.6; ETI 1.2; FLA IV.F.4, IV.F.5, IV.F.6, IV.F.9 and IV.F.10; SA8000; GRI 409-1; SA8000 IV.2.4)

The Company requires that its suppliers do not restrict workers' mobility, including through the retention of passports, other personal identification or travel documents or bank payment cards or similar arrangements workers use for accessing wages. The supplier also refrains from requiring workers to use Company provided accommodation.

Project developers

- ➔ **Score 1:** In its contractual arrangements with suppliers or supplier code of conduct the Company prohibits suppliers from retaining workers' personal documents or restricting workers' freedom of movement or requiring workers to use Company provided accommodation **AND** the Company describes how it works with its supply chain to eliminate retention of workers' documents or other actions to physically restrict movement.
- ➔ **Score 2:** The Company provides its assessment of the number affected by (scope of) retaining documents or restricting movement in its supply chain **AND** engages in capacity building to enable its suppliers to cascade its supply chain policies that address forced labour to their own supply chains and/or trains suppliers below the first tier on such policies, and measures the effectiveness of capacity building.

Wind turbine & solar panel manufacturers

- ➔ **Score 1:** In its contractual arrangements with suppliers or supplier code of conduct the Company prohibits suppliers from retaining workers' personal documents or restricting workers' freedom of movement or requiring workers to use Company provided accommodation **AND** the Company describes how it works with its supply chain to eliminate retention of workers' documents or other actions to physically restrict movement.
For vertically integrated manufacturers: the Company indicates that it does not retain workers' personal documents or restrict workers' freedom of movement or require workers to use Company provided accommodation.
- ➔ **Score 2:** The Company also describes how it implements and checks this practice, particularly with employment agencies/labour brokers/ recruitment intermediaries, labour brokers/recruitment intermediaries.

H.5 Freedom of association and collective bargaining

Source: CHRB automotive benchmark D.5.6b (ICESCR, Art. 7, ICCPR, Art. 22; ILO, No. 87 & No. 98; HRIB 2.6; ETI, 2; FLA VI.FOA.1, VI.FOA.3 and VI.FOA.4; FWF, 4; SA8000; GRI 407- 1; SA8000 IV.4)

The Company requires that its suppliers respect the right of all workers to form and join a trade union of their choice (or equivalent worker bodies where the rights to freedom of association and collective bargaining are restricted under law) and to bargain collectively. In addition, the Company requires that its suppliers provide workers' representatives with appropriate facilities to assist in the development of effective collective bargaining agreement(s). The Company also requires that its suppliers prohibit intimidation, harassment, retaliation and violence against trade union members and trade union representatives.

- ➔ **Score 1:** In its own operations as well as in contractual arrangements with its suppliers or supplier code of conduct, the Company requires respect for the right of all workers to form and join a trade union of their choice (or equivalent worker bodies where the rights to freedom of association and collective bargaining are restricted under law) and to bargain collectively and prohibiting intimidation, harassment, retaliation and violence against trade union members or equivalent worker bodies and trade union representatives **AND** the Company describes how it works to support the practices of its suppliers in relation to freedom of association and collective bargaining.
- ➔ **Score 2:** The Company provides its assessment of the number affected by (scope of) restrictions to freedom of association or collective bargaining in its supply chain **AND** provides an analysis of trends demonstrating progress.

H.6 Living wage (in supply chains)

Source: CHRB automotive D.5.1.b (ICESCR, Art. 7, HRIB, 8.2.3, ETI, 5; FWF, 5; SA8000; GLWC; SA8000, IV.8.1), CHRB extractives D.3.1 (ICESCR, Art. 7; HRIB, 2.4.1, ETI, 5; SA8000; GLWC; SA8000, IV.8.1)

The Company commits to paying all its employees a living wage and extends this requirement to all relevant business partners.

Project developers

- ➔ **Score 1:** The Company includes requirements to pay workers a living wage in its contractual arrangements with business relationships and suppliers (this can be via the supplier code of conduct) **AND** the Company describes how it works to support the payment of a living wage in its supply chain, beyond Tier 1 suppliers.
- ➔ **Score 2:** The Company expects suppliers to regularly review their definition of a living wage including with relevant trade unions (or equivalent worker bodies where the rights to freedom of association and collective bargaining are restricted under law).

Wind turbine & solar panel manufacturers

- ➔ **Score 1:** The Company includes requirements to pay workers a living wage in its contractual arrangements with suppliers or supplier code of conduct **AND** the Company describes how it works to support the payment of a living wage in its supply chain.
- ➔ **Score 2:** The Company provides evidence that its suppliers pay a living wage **AND** that they regularly reviews its definition of a living wage including with relevant trade unions (or equivalent worker bodies where the rights to freedom of association and collective bargaining are restricted under law).

Theme I. Right to a Healthy and Clean Environment

I.1 Environmental impact assessment and remediation

Source: United Nations General Assembly resolution 76/300, Espoo Convention, EU Environmental Impact Assessment Directive, [IFC Cumulative Impact Good Practice Handbook](#)

The Company conducts and publishes environmental impact assessments for all its renewable energy projects, including specific information on potential harms and plans for mitigation.

Note: In the 2023 assessment, companies were awarded partial points for undertaking environmental impact assessments even if they did not make it clear whether and how these include cumulative impacts. In future assessments, companies will be expected to demonstrate or explain under what circumstances it undertakes cumulative impact assessments for its renewable energy projects.

Project developers

➔ **Score 1:** The Company undertakes public environmental impact assessments and cumulative impact assessments for its renewable energy projects.

The assessments comply with the principles settled by the Espoo Convention and/or the EU Environmental Impact Assessment Directive and include all of the following: (a) timely consultations with affected communities, (b) activities in protected areas, (c) environmental impacts affecting communities (such as access to clean water, impacts on soil), (d) impacts on biodiversity, flora and forestry, or natural habitats (in compliance with the Convention on Biological Diversity and other relevant instruments), (e) impacts on climate change, and (f) plans for restoring the impacted environment, including through compensation measures, during and upon closure of the project.

➔ **Score 2:** The Company reports on its compliance with government-mandated remediation fund requirements **OR** where it is not mandated by government, the Company reports on how it ensures there is an entity (either the Company itself, a bank, or an insurance Company) to guarantee the payment for environmental restoration or compensations to people who may suffer from Company operations.

Wind turbine & solar panel manufacturers

➔ **Score 1:** The Company commits to only supply projects that provide evidence of a public environmental impact assessments and cumulative impact assessment.

➔ **Score 2:** The Company commits to only supplying projects that have a system in place to guarantee the payment for environmental restoration or compensations to people who may suffer from Company operations.

1.2 Life cycle assessment

Source: ISO 14040/14044

The Company analyses and reports on and the life cycle assessments of the primary technologies it uses, including raw materials sourcing and waste generation as per ISO 14040/14044.

Project developers

- ➔ **Score 1:** The Company expects its suppliers (at minimum wind turbine and/or solar panel manufacturers) to undertake regular public life cycle assessments of its primary technologies as per ISO 14040/14044. The life cycle assessment extends to risks related to raw material sourcing and waste generation, including minerals and metals, and decommissioning.
- ➔ **Score 2:** The Company requires suppliers to have action plans in place to address potential adverse impacts identified during life cycle assessments with regular progress reporting. This includes recycling/end-of life.

Wind turbine & solar panel manufacturers

- ➔ **Score 1:** The Company undertakes regular public life cycle assessments of its primary technologies such as solar panels or wind turbines as per ISO 14040/14044. The life cycle assessment extends to risks related to raw material sourcing and waste generation, including minerals and metals, and decommissioning.
- ➔ **Score 2:** The has action plans in place to address potential adverse impacts identified during life cycle assessments **AND** the Company demonstrates and continually reports (at least annually) on progress made on the action plan. This includes recycling/end-of life.

Theme J. Transparency and Anti-Corruption

J.1 Anti-corruption due diligence and reporting

Source: OECD Convention on Combatting Bribery of Foreign Public Officials, EITI

The Company adopts internationally recognized standards for prohibiting and addressing bribery and corruption, and reports on alleged instances of corruption as part of its reporting on grievance mechanism use and implementation.

- ➔ **Score 1:** The Company commits to the principles outlined in the OECD Convention on Combatting Bribery of Foreign Public Officials in International Business Transactions including, at a minimum, prohibiting bribes to foreign public officials. **AND** The Company extends this expectation to all relevant suppliers, contractors, subcontractors, and other business relationships.
- ➔ **Score 2:** The Company reports information regarding any corruption or bribery complaints or concerns received via its grievance mechanism/channels for internal and external individuals and communities (see C.2). **OR** If no corruption reports were made on this platform the Company notes that.

J.2 Payments to governments & contract transparency

Source: EITI, GRI 207"

The Company discloses payments-to-governments or its full tax Country-by-Country report (CbCR) in line with GRI 207-4, and it discloses its contracts and/or agreements with governments. Manufacturers disclose their full tax CbCR or expects clients to publish payments to governments information, and either disclose contracts or expect clients to disclose them.

Note: and use the same format as above for the note in section I.1

In future assessments, project developers will be expected to demonstrate they publish a full tax CbCR **AND** a report on its payments to governments at project level (or have clear expectations that clients do so), including for purchase or rent of land or natural resources related to its renewable energy projects., in addition to publishing contracts and supporting their disclosure

Project developers

- ➔ **Score 1:** : The Company publishes a Country-by-country tax report (CbCR), in line with GRI Standard 207-4, at group level when applicable, **OR** the payments it made to governments at project-level including for purchase or rent of land or natural resources related to its renewable energy projects **AND** discloses the terms, contracts and/or agreements under which those payments were made.
- ➔ **Score 2:** The Company publicly declares support for governments to publicly disclose contracts and licenses that govern renewable energy projects in line with the EITI Standard.

Wind turbine & solar panel manufacturers

- ➔ **Score 1:** The Company publishes a Country-by-country tax report (CbCR), in line with GRI Standard 207-4, at group level when applicable, **OR** it expects project developer clients to disclose the payments they made to governments at project-level including for purchase or rent of land or natural resources related to its renewable energy projects **AND** discloses the terms, contracts and/or agreements under which those payments were made. **OR** If the Company is not involved in direct payments to governments, it expects its relevant suppliers, contractors, subcontractors, and other business relationships to disclose this information.
- ➔ **Score 2:** The Company publicly declares support for governments to publicly disclose contracts and licenses that govern renewable energy projects in line with the EITI Standard.

Theme K. Diversity, Equality and Inclusion

K.1 Diversity, equality & inclusion training for management and employees

Source: ILO Convention 190 (Convention on the Elimination of All Forms of Racial Discrimination)

The Company conducts regular equality training for both management and staff and extends this expectation to relevant business partners.

- ➔ **Score 1:** The Company provides mandatory and regular (at least annual) in person, virtual, and/or written training, as per ILO Convention 190, to its staff on all types of contracts on equality, equity, diversity, anti-discrimination (including gender-based violence), and the Company's policies and mechanisms for addressing it.
- ➔ **Score 2:** The Company requires its suppliers to do the same **AND** provides materials and access to relevant resources for those who will be conducting trainings.

K.2 Gender balance and sensitivity

Source: WBA gender benchmark, Equileap, UN Women's Empowerment Principles

The Company commits to and demonstrates progress towards gender sensitive approaches in its human rights policies and practices.

- ➔ **Score 1:** The Company commits to and adopts a timebound action plan to integrate a gender lens to human rights policies and practices including its human rights due diligence process, risk management and remedy. Including in its value chain **AND** demonstrates progress against it through regular (at least annual) reporting.
- ➔ **Score 2:** The Company discloses information that shows women and non-binary people make up at least 40% of the Company's board of directors and executives, or executive board

K.3 Gender wage gap reporting

Source: WBA gender benchmark, Equileap, UN Women's Empowerment Principles

The Company provides gender wage gap information and extends this requirement to all relevant business partners.

- ➔ **Score 1:** The Company demonstrates that it has already closed the gender wage gap **OR** that it has a timebound commitment for closing the gender wage gap. **AND** The Company reports gender wage gap information at the Company level across multiple pay bands.
- ➔ **Score 2:** The Company extends this expectation to all relevant suppliers, contractors, subcontractors, and other business relationships.

Theme L. Just transition

Note: The World Benchmarking Alliance has developed six Just Transition indicators that are used to assess companies in the Renewable Energy & Human Rights Benchmark. For more information on the WBA's Just Transition methodology, see [here](#).

Electric utility companies and oil & gas companies are assessed under all six indicators. IPPs,¹² wind turbine and solar panel manufacturers are assessed under JT 3,¹³ JT 4, and JT 6.

- ➔ **JT 1:** Fundamentals of social dialogue and stakeholder engagement in a just transition
- ➔ **JT 2:** Fundamentals of just transition planning
- ➔ **JT 3:** Fundamentals of creating and providing or supporting access to green and decent jobs for an inclusive and balanced workforce
- ➔ **JT 4:** Fundamentals of retaining and re- and/or up-skilling workers for an inclusive and balanced workforce
- ➔ **JT 5:** Fundamentals of social protection and social impact management for a just transition
- ➔ **JT 6:** Fundamentals of advocacy for policies and regulation on green and decent job creation, employee retention, education and reskilling, and social protection supporting a just transition.

3. Serious allegations

In order for responses to serious allegations to be included in the benchmark's serious allegations assessment, they will need to meet a range of criteria, in line with the CHRB methodology:

- ➔ **Severity:** Based on scale, scope and irremediability of adverse impacts
- ➔ **Clear human rights link:** Alleged impacts related to the issues covered under the key sector/salient human rights issues list
- ➔ **Recent:** Allegations must have occurred no more than 3 years prior to the benchmarking cycle
- ➔ **Source:** The indicators in this measurement theme are based on allegations from the BHRRRC database
- ➔ **Detail:** Sufficient level of detail provided on the allegation
- ➔ **Relevance to sector:** The allegations in this section only cover adverse impacts raised about the company's operations and services related to renewable energy

Companies were notified about the serious allegations they were assessed against and given an opportunity to respond or share information in the public domain as part of the benchmarking process if they had not done so already.

M.1 The company has responded publicly to the allegation

The Company has responded publicly to the allegation and provided further details.

- ➔ **Score 1:** The Company has responded publicly to the allegation (or points to a response by any directly linked business, if relevant).

Note: This may be a response the Company has made public through a statement in a publicly accessible document on its website, in the press, or on the Business & Human Rights Resource Centre website.

- ➔ **Score 2:** The response covers each aspect of the allegation in detail.

Note: Companies are not expected to provide details that might result in adverse impacts to named or identifiable individuals, nor, in the case of legal action, details of their legal case or evidence, but instead they should provide details of their general assessment of each aspect of the allegation in order to get a Score of 2.

M.2 The company has investigated and taken appropriate action

The Company has engaged with affected stakeholders to identify the causes of the impacts alleged. The Company also reviewed and improved its management systems, informed by the views of affected stakeholders and/or their legitimate representatives, to prevent similar impacts from occurring in the future.

- ➔ **Score 1:** The Company (or the directly linked business, if relevant) has engaged with the affected stakeholders and/or their legitimate representatives as part of understanding the causes of the impacts alleged **AND** the Company (or any directly linked business, if relevant) has identified what it believes to be the cause of the events concerned (whether or not it is agreed between the parties that human rights impacts arose from the alleged events).
- ➔ **Score 2:** The Company has implemented improvements or reinforced its management system(s) that have been identified to avoid such human rights impacts in the future **AND** the Company describes how the views of affected stakeholders or their legitimate representatives have influenced the actions the Company has taken to prevent similar human rights impacts in future.

M.3 The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)

The Company has provided remedy to affected stakeholders. The Company also demonstrates that the remedy offered is satisfactory to affected stakeholders and that it has been provided as agreed. If the Company was not involved in the alleged impact(s), it provides evidence to demonstrate this.

Note: In circumstances where the Company is unable to locate the relevant stakeholder(s) to have a dialogue or provide remedy for reasons of anonymity, the CHRB still expects the Company to review its management systems and to engage in a dialogue with stakeholders, interpreted as the stakeholder type, not the specific alleged victims (e.g., individuals in similar working and living conditions in the same region, depending on the allegation).

- ➔ **Score 1:** The Company has provided (or used its leverage to persuade any directly linked business, if relevant, to provide) remedy to the affected stakeholders **OR** the Company provides detailed evidence that the affected stakeholders did not suffer the impacts alleged or that the Company was not directly linked to the business or individuals who did cause or contribute to those impacts.
- ➔ **Score 2:** The Company provides evidence that the remedy offered is satisfactory to the affected stakeholders **AND** the remedy has been provided as agreed **OR** the Company has participated in an independent process that has concluded that the affected stakeholders did not suffer the impacts or that the Company was not directly linked to the business or individuals who did cause or contribute to those impacts.

For serious allegations where the CHRB criteria are not applicable, alternative criteria may be used to assess company performance. In the 2023 Benchmark, the following indicators are applied to serious allegations related to linkages to forced labour in XUAR:

M1: Public mapping of full supply chain related to allegation

Company publishes independently verified full solar panel supply chains to raw materials level, including names of suppliers and locations for all destination markets

M2: Steps taken in line with UNGPs for any identified links in supply chains with areas at high risk of forced labour, including regions designated as such by UN bodies

If mapping identifies suppliers linked to regions where there is a high risk of forced labour, including those identified by UN bodies, the company explains steps taken and how these align with steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships). The company indicates that this information is relevant to all destination markets.¹⁴

Note: Any disengagement needs to be verified and decision-making to continue engagement with “crucial business relationships” in high-risk area needs to be explained, in line with OHCHR Guidance on Business & Human Rights in Challenging Contexts (“Where a business enterprise has determined that a relationship is indeed “crucial” within the meaning of Guiding Principle 19, and that it will be continuing with the relationship on that basis, it should be transparent with stakeholders and the public at large about the decision-making process used to arrive at that determination and the criteria used, which should be objectively reasonable.”)

4. Low-carbon transition

Scores for the twelve Electric Utilities companies and the three oil & gas companies are directly issued from [WBA Climate & Energy benchmarks](#) (ACT – ‘Assessing low-Carbon Transition’ scores) published in 2023.

The ACT methodology is available [here](#).

- ➔ For Electric Utilities companies, the ACT assessment methodology looks at past and future expected emissions trends, adopted targets and alignment with 1.5° sectoral pathways developed by the Science-Based Targets Initiatives, corporate investments in low-carbon technologies and products (material and intangible), management oversight of climate change and low-carbon transition plan including scenario development, policy engagement and business model.
- ➔ For Oil & Gas companies, the ACT assessment methodology looks at alignment of company’s targets across value chains, future projected emissions and locked-in emissions, plans to develop low-carbon business activities and products including material and intangible investments, management oversight including scenario development, supplier and client engagement, policy engagement and overall contribution of business model to the drivers of the transition.

ACT overall scores (out of 60) provided by the World Benchmarking Alliance have been directly integrated in the companies’ scorecard and calculation of overall scores.

Endnotes

- 1 This builds on the original methodology, which was developed through a combination of seven global in-person consultations, individual interviews, and an online consultation period in 2019.
- 2 EDF Renewables and Enel Green Power were assessed at subsidiary level but when their parent companies had relevant policies these were taken into consideration as applying to them.
- 3 Note on Independent Power Producers: These Companies either produce >90% of their electricity from renewable energy sources and are not connected to broader energy companies in their corporate structure (ACCIONA Energía and Brookfield Renewable Partners) or have corporate structures that connect them to other energy companies but have not been included in this year's World Benchmarking Alliance Electric Utilities assessments to date (Lightsource bp, Adani Green Energy). Lightsource bp is a private company and not subject to the same disclosure requirements as publicly-listed companies. Lightsource bp is a 50:50 Joint Venture partnership with bp and bp's investment in Lightsource bp is clearly referenced in its last 2022 Annual Report as part of its low-carbon strategy. Lightsource bp has started reporting on various sustainability dimensions on a voluntary basis. For both these reasons, Lightsource bp has been included in this year's benchmark, with the caveat its public disclosures on sustainability matters are more limited and not directly comparable to publicly-listed companies given their voluntary nature.
- 4 Due to variation in number of indicators applicable to different groups of companies under just transition section.
- 5 The overall potential score for a company with at least one allegation will be capped at the weighted average of their scores in Sections 1 and 2.
- 6 In addition to the Core UNGPs indicators, two additional indicators have been included on this list from the WBA's Corporate Human Rights Benchmark (A.2.1) and Core Social Indicators (CSI 18).
- 7 Where a company allows political contributions, it would meet element (b) if it only allows them by exception and clearly states the criteria for making them.
- 8 While manufacturers may not have direct involvement in undertaking consultations with Indigenous Peoples at the project siting stage, they can use their leverage through downstream human rights due diligence practices to expect projects they supply respect Indigenous Peoples' rights in line with international law and standards.
- 9 While manufacturers may not have direct involvement in consultations with affected stakeholders whose land rights may be affected at the project siting stage, they can use their leverage through downstream human rights due diligence practices to expect projects they supply respect land rights in line with international law and standards.
- 10 While manufacturers may not have direct involvement in consultations with affected stakeholders whose land rights may be affected at the project siting stage, they can use their leverage through downstream human rights due diligence practices to expect projects they supply respect land rights in line with best practice, including through the promotion of transparency of the impact of potential displacements. Other actors, including investors, may also request project developers to disclose similar information.
- 11 "[Business, human rights and conflict-affected regions: towards heightened action](#)," UN Working Group on business and human rights, July 2020.
- 12 These are Adani Green Energy, Acciona Energía, Brookfield Renewables, Lightsource bp.
- 13 These categories of companies are not assessed under JT.3.b as it is not considered relevant to them.
- 14 For the majority of companies, this allegation is related to solar supply chains. For any companies where the allegation is related to wind supply chains, the indicator is as follows: "Company publishes independently verified full wind turbine supply chains to raw material level, including names of suppliers and locations for all destination markets."



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Business & Human Rights Resource Centre is an international NGO which tracks the human rights impacts of over 10,000 companies in over 180 countries, making information available on our 10-language website.



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