Annex: Indicator-level analysis of UNGPs core indicators
**Theme A:**

**Project developers:**

- **A.1.1:** Human rights commitments: Nine out of 16 utilities/IPPs and all three oil and gas companies have strong human rights commitments in place in line with the UNGPs.

- **A.1.2:** Commitment to ILO Fundamental Rights at Work: 6 out of 16 utilities/IPPs and two out of three oil and gas companies demonstrate full public commitment to the ILO Fundamental Rights at Work along with an expectation of suppliers to respect these rights. Importantly, more than half of project developers do not have strong expectations of suppliers on these rights, while these are especially relevant for renewable energy supply chains.

- **A.1.4:** Commitment to remedy: Eight out of 16 utilities/IPPs and all three oil and gas companies have a commitment to remedy in a formal policy document. However only EDP and bp’s policy commitments also cover collaboration with judicial and non-judicial mechanisms.

- **A.2.1:** Board-level oversight: 11 out of 16 utilities/IPPs and all three oil and gas companies have a board member or board committee tasked with specific governance oversight of respect for human rights. However, only Iberdrola provides evidence of human rights expertise of relevant board members.

**Wind turbine and solar panel manufacturers:**

- **A.1.1:** Human rights commitments: Two out of three wind turbine manufacturers (GE Renewable Energy and Vestas) and two out of six solar panel manufacturers (First Solar and Trina Solar) have strong human rights commitments in place in line with the UNGPs.

- **A.1.2:** Commitment to ILO Fundamental Rights at Work: One out of three wind turbine manufacturers (Vestas) and two out of six solar panel manufacturers (Canadian Solar and JinkoSolar) demonstrate full public commitment to the ILO Fundamental Rights at Work along with an expectation of suppliers to respect these rights. Others have some commitments in place but either do not extend these to suppliers or do not meet the full criteria regarding collective bargaining and freedom of association. It is important to note that among solar panel manufacturers, the value and implementation of these commitments are currently called into question due to egregious labour rights concerns in the sector.

- **A.1.4:** Commitment to remedy: One out of three wind turbine manufacturers (Vestas) and one out of six solar panel manufacturers (First Solar) have a commitment to remedy adverse human rights impacts in a formal policy document. It is important to note that having grievance mechanisms in place can be a way to receive and investigate concerns that may require remedy, but do not constitute a commitment to remedy themselves.

- **A.2.1:** Board level oversight: One out of three wind turbine manufacturers (GE Renewable Energy) and three out of six solar panel manufacturers (Canadian Solar, First Solar and LONGi) have a board member or board committee tasked with specific governance oversight of respect for human rights.

---

1 The criteria requires explicitly committing to providing alternative collective bargaining mechanisms for workers where freedom of association and/or collective bargaining is restricted under law. Some companies have indicated that they have this commitment in place but it was not accessible in public documents and could therefore not be taken into account for the benchmark.
Theme B:

B.1: Responsibility and resources for day-to-day human rights functions:

- Nine out of 16 utilities/IPPs and all three oil and gas companies disclose responsibility for day-to-day human rights functions, however only two (Iberdrola and RWE) specify responsibility and resource allocation for human rights across both own operations and supply chains.

- Two out of three wind turbine manufacturers (GE Renewable Energy and Vestas) and two out of six solar panel manufacturers (First Solar and Canadian Solar) disclose responsibility for day-to-day human rights functions. However, only GE Renewable Energy and Vestas specify responsibility and resource allocation for human rights across both own operations and supply chains.

B.2.1: Identifying human rights risks and impacts:

- Nine out of 16 utilities/IPPs and all three oil and gas companies disclose processes to identify human rights risks and impacts. However, only two (Iberdrola and Engie) describe how systems are triggered by new country operations, new business relationships, new human rights challenges or conflict affecting particular locations in addition to regular risk identification processes and disclose risks in these contexts.

- Two out of three wind turbine manufacturers (GE Renewable Energy and Vestas) and one out of six solar panel manufacturers (First Solar) disclose processes to identify human rights risks and impacts. However, only GE Renewable Energy and Vestas describe how systems are triggered by new country operations, new business relationships, new human rights challenges or conflict affecting particular locations in addition to regular risk identification processes.

B.2.2: Assessing human rights risks and impacts:

- Nine out of 16 utilities/IPPs and all three oil and gas companies disclose processes to assess human rights risks and impacts. However, importantly, only ACCIONA Energía, EDF Renewables, Iberdrola and Shell describe how assessments involved affected stakeholders.

- Two out of three wind turbine manufacturers (GE Renewable Energy and Vestas) and one out of six solar panel manufacturers (First Solar) disclose processes to assess human rights risks and impacts. However, none describe how assessments involved affected stakeholders.

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

- Eight out of 16 utilities/IPPs and two out of three oil and gas companies describe their global system to prevent, mitigate or remediate their salient human rights issues which goes beyond social auditing or share specific actions taken or to be taken on at least one of their salient human rights issues. However only Iberdrola describes how it involves affected stakeholders in decisions about actions taken on its salient human rights issues.

- One out of three wind turbine manufacturers (Vestas) and three out of six solar panel manufacturers (JA Solar, JinkoSolar and Trina Solar) describe specific actions taken or to be taken on at least one of their salient human rights issues (in the case of solar panel manufacturers this issue is conflict minerals). However, no manufacturer describes a global system to prevent, mitigate or remediate its salient human rights issues which goes beyond auditing, nor how it involves affected stakeholders in decisions about actions taken on its salient human rights issues.
B.2.4: Tracking the effectiveness of actions to respond to human rights risks and impacts:

Only four out of 16 utilities/IPPs (ACCIONA Energía, Enel, Engie and Iberdrola) and one out of three oil and gas companies (bp) describes their system for tracking or monitoring the actions taken in response to human rights risks and impacts and for evaluating whether the actions have been effective. However, no company describes how it involves affected stakeholders in evaluating whether the actions taken have been effective.

Two out of three wind turbine manufacturers describe either a system for tracking or monitoring the actions taken in response to human rights risks and impacts and for evaluating whether the actions have been effective (GE Renewable Energy) or an example of lessons learned from evaluation effectiveness of actions (Vestas). None of the solar panel manufacturers in the benchmark disclose a tracking and monitoring system or relevant examples.

B.2.5: Communicating on human rights impacts:

Only three out of 16 utilities/IPPs (Iberdrola, Lightsource bp and Ørsted) and one out of three oil and gas companies (bp) demonstrate through at least two examples how they communicate with affected stakeholders regarding specific human rights impacts raised by them or on their behalf.

None of the wind turbine or solar panel manufacturers currently disclose at least two examples of how they communicate with affected stakeholders regarding specific human rights impacts raised by them or on their behalf. GE Renewable Energy discloses one specific example that includes information on communication with affected stakeholders on impacts raised by them.
Theme C:

C.1: Grievance mechanisms for workers:

- All project developers have a grievance mechanism available for workers. Only ACCIONA Energía and bp ensure this mechanism is available in all relevant languages and extends this expectation to suppliers (and requires suppliers to have the same expectation in place for their suppliers).

- Two out of three wind turbine manufacturers (GE Renewable Energy and Vestas) and four out of six solar panel manufacturers (Canadian Solar, First Solar, JinkoSolar and Trina Solar) have a grievance mechanism available for workers. However, most companies do not describe how they ensure the mechanism is available in all appropriate languages and how workers are made aware of it, nor do they expect their suppliers to convey the same expectation on access to grievance mechanism(s) to their own suppliers.

C.2: Grievance mechanisms for external stakeholders:

- 12 out of 16 utilities/IPPs and all three oil and gas companies have a grievance mechanism available for external stakeholders. However, only Enel Green Power and Ørsted expect suppliers to extend the expectation of a grievance mechanism for external stakeholders in their supply chain.

- Two out of three wind turbine manufacturers (GE Renewable Energy and Vestas) and three out of six (Canadian Solar, First Solar and Trina Solar) have a grievance mechanism available for both workers and external stakeholders, while JinkoSolar only has a grievance mechanism for workers. Only First Solar and Vestas describe how they ensure external individuals and communities have access to the company’s own mechanism(s) to raise complaints or concerns about human rights issues at the company’s suppliers. Only Vestas discloses their grievance mechanisms both for workers and external stakeholders are accessible in all relevant languages.

C.7: Remediing adverse impacts:

- Only one out of 16 utilities/IPPs (Iberdrola) and two out of three oil and gas companies (bp and Shell) describe the approach it took to provide or enable a timely remedy for victims. In addition, one company (ACCIONA Energía) describes the approach it would take to provide or enable timely remedy for victims despite no adverse impacts at the time. Only one project developer (RWE) describes its approach to monitoring implementation of agreed remedy.

- Two out of three wind turbine manufacturers (GE Renewable Energy and Vestas) and only one solar panel manufacturer (First Solar) describes the approach it took to provide or enable a timely remedy for victims. Only First Solar describes both changes to systems, processes and practices to prevent similar adverse impacts in the future and its approach to monitoring implementation of the agreed remedy.