

**Renewable Energy & Human Rights Benchmark 2025  
Company Profile**

**Company name** Canadian Solar  
**Sub-sector** Solar PV Manufacturer & developer  
**Overall score** 10% weighted average

| Section score | Weighting | For section                                        |
|---------------|-----------|----------------------------------------------------|
| 20%           | 20%       | 1. UNGP core indicators                            |
| 7%            | 40%       | 2. Salient human rights risks                      |
| 0%            | 10%       | 3.a Response to risks of exposure to forced labour |
| N/A           | 10%       | 3.b Serious allegations                            |
| N/A           | 20%       | 4. Low Carbon Transition Assessment                |

Please read the disclaimer at the end of this scorecard and refer to the full methodology when perusing this scorecard. The methodology as well as additional analysis can be found [here](#).

The use of the label "Not met" in the research does not necessarily mean that the company does not meet the requirements as they are described in the accompanying bullet point short text. Rather, it means that the analysts could not find information in public sources that met the requirements as described in full in the 2025 Renewable Energy & Human Rights Methodology document. It is possible that a Company meets the criteria without yet publishing the relevant evidence of doing so. This may include cases where a company has claimed to meet the criteria in the engagement phase or otherwise but where the public record was still not sufficient to meet the criteria by the relevant cut off dates.

**Detailed assessment**

**1. UNGP core indicators based on the CHRB methodology (20% of total)**

**A. Policy commitments and governance**

| Indicator Code | Indicator name                     | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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| A.1            | Commitment to respect human rights | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: General HRs commitment: The Company states that it 'complies with all applicable laws respecting human rights. The Company is committed to ensuring that all employees and persons impacted by our business are treated fairly, respectfully and with dignity and that it is not complicit in any human rights abuses.' However, this is not a strong enough statement, as it leaves open the question of what laws are 'applicable'. It is not made clear enough by the company that it is committed to international fundamental human rights under all circumstances. During the engagement phase, the Company provided BHRRC with additional evidence regarding this sub-indicator, however, the evidence was not material. [Labor and Human Rights Policy, 26/07/2021: 20aa7ed9-5f17-4362-89e6-7d46a4d72387 (canadiansolar.com)]</li> <li>• Not Met: Commitment to UNGPs: In May 2022, our Board passed a resolution mandating a third-party assessment, at reasonable cost, on the extent to which Canadian Solar's policies and procedures effectively protect against forced labor in its operations, supply chains, and business relationships. The assessment will draw upon international standards such as the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, and ILO Forced Labor Convention, 1930 (No. 29). In response, the Company engaged RBA to conduct VAP audits at our operations and suppliers'. Although the company submitted feedback for this datapoint, no evidence found of a direct commitment to UNGPs. In addition, evidence is expected to be placed in a formal policy statement. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> </ul> |

| Indicator Code | Indicator name                                                                                                  | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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| A.2            | Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work | 2                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Commitment to ILO core principles: The Company states that 'The Company upholds a merit-based work environment and does not tolerate any form of discrimination based on ethnicity, race, color, gender, language, religion, political or other opinion, sexual orientation, gender identity or expression, age, disability status, and other distinguishing characteristics. [...] The Company does not tolerate any form of forced labor including bonded labor, indentured labor and slave labor, or human trafficking. [...] The Company does not tolerate the hiring of child labor under any circumstances. [...] The Company respects employees' rights to form or join labor unions or equivalent organizations, and respects the right of collective bargaining in support of their interests without fear of punitive action.' In its Environment, Occupational Health and Safety Policy, the Company states the expectation on 'its personnel and business partners to share its strong commitment to EHS. Canadian Solar will not tolerate any parties directly or indirectly engaging in a violation of this Policy.(...) Any third party that breaches this Policy may have its relationship with Canadian Solar terminated and face legal action.' [Labor and Human Rights Policy, 26/07/2021: 20aa7ed9-5f17-4362-89e6-7d46a4d72387 (canadiansolar.com)]</li> <li>• Met: Expects business relationships to commit to ILO core principles: The Company indicates that 'The Supplier will comply with the requirements of and the principles set forth in the Company's Labor and Human Rights Policy and Equal Employment Opportunity Policy.' The Company respects employees' rights to form or join labor unions or equivalent organizations, and respects the right of collective bargaining in support of their interests without fear of punitive action.' In its Environment, Occupational Health and Safety Policy, the Company states the expectation on 'its personnel and business partners to share its strong commitment to EHS. Canadian Solar will not tolerate any parties directly or indirectly engaging in a violation of this Policy.(...) Any third party that breaches this Policy may have its relationship with Canadian Solar terminated and face legal action.' [Supplier Code of Conduct, 27/06/2022: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> </ul> |
| A.3            | Commitment to remedy                                                                                            | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to remedy adverse HRs impacts: Although the Human Rights policy contains a section on reporting violations, no evidence found of a formal commitment to remedy adverse human rights impacts. [Labor and Human Rights Policy, 26/07/2021: 20aa7ed9-5f17-4362-89e6-7d46a4d72387 (canadiansolar.com)]</li> <li>• Not Met: Expects business relationships to make this commitment: Although suppliers are required to follow the Company's human rights policy, no commitment to remedy was found. [Labor and Human Rights Policy, 26/07/2021: 20aa7ed9-5f17-4362-89e6-7d46a4d72387 (canadiansolar.com)] &amp; [Supplier Code of Conduct, 27/06/2022: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Commitment to collaborate with judicial or non-judicial mechanisms: Although the company submitted feedback for this datapoint, no supporting evidence was found.</li> <li>• Not Met: Commitment to work with business relationships on remedy: Although the company submitted feedback for this datapoint, the evidence was not considered material.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| A.4            | Commitment from the top                                                                                         | 0.5              | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Board level responsibility for HRs: The Company indicates in its 2023 ESG report that the Sustainability Committee's 'responsibilities encompass overseeing the Company's ESG strategy, targets and key performance indicators; reviewing, evaluating, and advising the Board and Management (...)' [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Describes HRs expertise of Board member: The Company states that 'To ensure that our Board has the right skill sets and knowledge to act in the best interests of our stakeholders, we conduct comprehensive training programs. These cover a broad spectrum of areas such as securities laws in the U.S., where the Company is listed, and Canada, where the Company is legally domiciled. Additional continuing education training ensures that each Board member remain abreast of developments and best practices in corporate governance'. However, this subindicator looks for specific expertise from concrete board members. This should be existing expertise at the time of appointment. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Board member/CEO signal importance of HRs in their communications: Although the company submitted feedback for this datapoint, the evidence was not considered material.</li> <li>• Not Met: CEO or board incentives</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

| Indicator Code | Indicator name                                             | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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| A.5            | Responsible lobbying and political engagement fundamentals | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Publicly available policy statement(s) (or policy(ies)) setting out lobbying and political engagement approach.: In its Code of Business Conduct and Ethics the Company states its prohibition of illegal political contributions in the section Compliance With Laws and Regulations: 'Each employee has an obligation to comply with all laws, rules and regulations applicable to the Company. These include laws covering bribery and kickbacks, copyrights, trademarks and trade secrets, information privacy, insider trading, illegal political contributions'. However, this statement only refers to illegal political contributions. Information on the Company's approach to lobbying and legal forms of political engagement could not be found. [Code of Business Conduct and Ethics, 02/12/2021: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Monetary value of direct political contributions: Although the company submitted feedback for this datapoint, the document or its content has not been found in publicly available sources.</li> <li>• Not Met: Monetary value of indirect political contributions: Although the company submitted feedback for this datapoint, the document or its content has not been found in publicly available sources.</li> <li>• Not Met: Requirement for third-party lobbyists to comply with the Company's lobbying and political engagement policy (or policies)</li> </ul> |

## B. Embedding respect and human rights due diligence

| Indicator Code | Indicator name                                                     | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| B.1            | Responsibility and resources for day-to-day human rights functions | 0.5              | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Senior responsibility for HRs implementation and decision making: The Company states that 'Our Chief Sustainability Officer (CSO), Ms. Hanbing Zhang, is responsible for our sustainability strategy and implementation. She leads an ESG working group with members from the Company's Strategy, R&amp;D, Product Reliability, EHS, Human Resources, Global Energy, Investor Relations, and Global Marketing teams'. The Company includes human rights among its ESG issues. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Describes day-to-day responsibility for implementing HRs commitments: The Company indicates that the ESG team collaborates with the other management teams to integrate the ESG-strategy into the Company's strategic decision making process. However, no further information found on the day-to-day resource allocation. Although the company submitted feedback for this datapoint, the presented evidence had already been considered in the initial assessment. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Day-to-day resources and expertise allocation in own operations</li> <li>• Not Met: Resources and expertise allocation in supply chain: Although the company submitted feedback for this datapoint, the evidence was not considered material, as it refers to an auditing program (also, although the Company mentions a team, this was not found in referenced source).</li> </ul>                                                                                       |
| B.2            | Identifying human rights risks and impacts                         | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Describes process of identifying risks in own operations: The Company mentions reviewing sustainability risks by its Sustainability Committee, but does not describe process of identifying risks in own operations. Although the company submitted feedback for this datapoint, the explanation was not supported by a source. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Describes process for identifying risks in business relationships: The Company mentions ESG integration in Supply Chain Management Strategy, but does not describe processes. Although the company submitted feedback for this datapoint, the explanation was not supported by a source. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Describes risk identification system incl. stakeholder consultation: The Company mentions ongoing consultation and risk mitigation with communities globally, working with stakeholders, but not in Human Rights context. While the Company presents this in the local contexts of its activities, no information on a global system was found. Although the company submitted feedback for this datapoint, the explanation was not supported by a source. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Describes how risk identification system is triggered by new circumstances: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.</li> </ul> |
| B.3            | Assessing human rights                                             | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Describes assessment process and discloses salient HRs risks: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

| Indicator Code | Indicator name                                                                     | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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|                | risks and impacts                                                                  |                  | <ul style="list-style-type: none"> <li>• Not Met: Describes how process applies to supply chain: In its latest ESG Report, the Company states that it "implement[s] comprehensive supply chain-related policies and conduct rigorous supplier screenings. In addition, our supplier auditing program further aims to cultivate a sustainable, efficient, and robust supply chain that aligns with our company's development requirements and addresses the interests of our stakeholders." However, it does not describe how these screenings take place. Furthermore, this indicator is looking for an assessment of human rights risks rather than individual compliance screenings of suppliers. Although the company submitted feedback for this datapoint, the explanation was not supported by a source. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Public disclosure of results of HRs risk assessment: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.</li> <li>• Not Met: Describes how assessment involved affected stakeholders: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| B.4            | Integrating and acting on human rights risks and impact assessments                | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Describes system to prevent, mitigate and remediate HRs issues: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.</li> <li>• Not Met: Describes how global system applies to supply chain: The Company indicates that 'To support our suppliers, we provide compliance training on the Code and consultations to enhance their practices in line with our ESG priorities'. No further evidence was found. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Example of actions decided on at least 1 salient HRs issue: Although the company submitted feedback for this datapoint referring to non-discrimination, no contextual evidence was found showing how it considers this a human rights salient issue. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Describes how stakeholders involved in decisions about actions taken: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| B.5            | Tracking the effectiveness of actions to respond to human rights risks and impacts | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Describes system for evaluation effectiveness of actions: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.</li> <li>• Not Met: Example of lessons learned from evaluation effectiveness of actions</li> <li>• Not Met: Involves stakeholders in evaluation effectiveness of actions: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| B.6            | Communicating on human rights impacts                                              | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Provides one example of comms with stakeholders: The Company describes stakeholder and community engagement in some countries, however, these do not present enough detail on the way the communication with the stakeholders was conducted. It is not clear from the information found what process was used to communicate with stakeholders and whether the process was participatory for the stakeholders. E.g. in Japan: 'we prioritize regular consultations at the project level with local communities and government officials throughout all project phases'; or in South Korea: 'Community engagement has been instrumental in the success of our projects. Informational sessions clarify the benefits of our projects, dispel misconceptions about solar energy, and bolster community approval'. Moreover, the examples given do not expand on human rights issues. It is not clear from the information found, which human rights issues were central to the communication and whether stakeholders were able to raise issues themselves. E.g. in Colombia: 'Before proceeding with the Caracolí I solar PV generation project, Recurrent Energy engaged in consultations with the Mokañá indigenous community of Malambo, who reside on the prospective project site. These discussions led to agreements on vital matters such as labor hiring, acquisition of goods and services, and equipment mobilization and transportation. Recurrent Energy assessed potential positive and negative impacts on the community and developed strategies to mitigate any adverse effects.' [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Describes challenges to effective comms and how it is working to address them: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.</li> </ul> |

### C. Remedies and grievance mechanisms

| Indicator Code | Indicator name                                                  | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
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| C.1            | Grievance mechanism(s) for workers                              | 1.5              | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Grievance mechanism accessible to all workers: The Company indicates in its 2021 ESG report that it has a grievance mechanism and a zero tolerance for retaliation. In its Labor Human Rights Policy, the company details the mechanism of reporting violations: 1. notify direct manager, the Legal Department and the Corporate Compliance Office, 2. if not comfortable with 1, they should report via the Whistleblower Hotline or Email. [Labor and Human Rights Policy, 26/07/2021: 20aa7ed9-5f17-4362-89e6-7d46a4d72387 (canadiansolar.com)] &amp; [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Grievance mechanism available in appropriate languages and workers made aware: The Company indicates in its 2023 ESG report that it 'conduct[s] ongoing awareness campaigns to familiarize our stakeholders with these support frameworks, encouraging them to report any incidents (...) without fear'. However, no information was found on the grievance mechanism being made available in languages other than English. Although the company submitted feedback for this datapoint, the explanation was not supported by a source. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Met: Describes how workers in supply chain access grievance mechanism: The supplier code of conduct requires the following: 'If the Supplier suspects that a violation of this Code has or may have occurred (or may occur in the future) the Supplier must notify Canadian Solar promptly. In lieu thereof, the Supplier may report the suspected breach (or risk of breach) through Canadian Solar's Whistleblower hotline by phone or by e-mail. Such notifications will be managed in accordance with Canadian Solar's Whistleblower Policy. The Company may at any time make inquiries of the Supplier for the purpose of assessing the Supplier's compliance with this Code. The Supplier shall promptly provide all information and documents reasonably requested'. In future assessments the Company will be expected to demonstrate this applies to all business relationships. [Supplier Code of Conduct, 27/06/2022: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Met: Expects business relationships to convey expectation to their business relationships: In its Supplier Code of Conduct, the Company lays down its expectation of suppliers to convey expectation to their suppliers: 'The Supplier will, at a minimum, require its own suppliers to act in a manner that is consistent with and at least as strict as the standards and requirements set forth in this Code and the policies referred to herein.' [Supplier Code of Conduct, 27/06/2022: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> </ul> |
| C.2            | Grievance mechanism(s) for external individuals and communities | 1                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Grievance mechanism accessible to all external individuals and communities: The Company has a Whistleblower Policy available to external individuals and communities: 'The Company's customers, suppliers and business partners and other external parties may also report Concerns.' [Whistleblower Policy, 30/04/2021: 6c23cd29-a9d7-4946-a657-6791b69b93c0 (canadiansolar.com)]</li> <li>• Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.</li> <li>• Not Met: Describes how external individuals/communities access grievance mechanism: The Company has a Whistleblower Policy, which 'requires all employees to report concerns with respect to violations of the Code (the "Concerns"), including incidents of retaliation against employees who report Concerns in good faith. It is in the interests of all stakeholders of the Company that all Concerns be reported so that they can be properly addressed.' The Company also indicates that 'all employees have a responsibility to report Concerns, including Concerns reported by external parties such as customers and suppliers, and to cooperate with the investigation of reported Concerns.' However, no evidence found that the whistleblower channels are also available for suppliers' and other business relationships' external individuals and communities to raise complaints or concerns about the conduct of business partners. The Company also indicates that: 'Any person who suspects that a violation of this Policy has, may have occurred, or may occur in the future, is expected to notify their direct manager, Canadian Solar's Legal Department, and Canadian Solar's Corporate Compliance Office. Any person that is not comfortable notifying any of the foregoing parties should report the suspected breach (or risk of breach) through Canadian Solar's Whistleblower hotline by phone (+1 519 823 7477) or by e-mail (whistleblower@canadiansolar.com). Such notifications will be managed in accordance with Canadian Solar's Whistleblower Policy.' Although the evidence states 'any person,' the subsequent phrase 'is expected to notify their direct</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

| Indicator Code | Indicator name            | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------|---------------------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                |                           |                  | <p>manager' creates ambiguity regarding whether whistleblower channels are accessible to external individuals and communities (such as suppliers or other business relationships), and suppliers' external stakeholders, for reporting concerns about business partner conduct. [Whistleblower Policy, 30/04/2021: 6c23cd29-a9d7-4946-a657-6791b69b93c0 (canadiansolar.com)] &amp; [Labor and Human Rights Policy, 26/07/2021: 20aa7ed9-5f17-4362-89e6-7d46a4d72387 (canadiansolar.com)]</p> <ul style="list-style-type: none"> <li>• Met: Expects business relationships to convey expectation to their business relationships: In its Supplier Code of Conduct, the Company sets its expectations for its suppliers to convey expectation to their suppliers. It does not specify all the requirements and policies to be followed, however, it is in the subtext that grievance mechanisms fall under the general description: 'The Supplier will, at a minimum, require its own suppliers to act in a manner that is consistent with and at least as strict as the standards and requirements set forth in this Code and the policies referred to herein.' [Supplier Code of Conduct, 27/06/2022: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> </ul> |
| C.3            | Remedying adverse impacts | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Describes approach taken to remedy adverse HRs impacts: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.</li> <li>• Not Met: Describes changes to systems, processes and practices to prevent future impacts: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.</li> <li>• Not Met: Describes approach to monitoring/implementing agreed remedy: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

## 2. Salient human rights risks (40% of total)

### D. Indigenous Peoples' and Affected Communities' Rights

| Indicator Code | Indicator name                                   | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| D.1.M          | Commitment to respect indigenous peoples' rights | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Expectation of project developer clients to have a public commitment to respect indigenous rights: Although the company submitted feedback for this datapoint, the evidence was not considered material, as it didn't contain any reference of expectation on this matter.</li> <li>• Not Met: Commitment to only work with business partners that respect FPIC: Although the company submitted feedback for this datapoint, the evidence was not considered material, FPIC is not mentioned.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| D.2.M          | Engagement with all affected communities         | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Describes how local communities identified and engaged in the last two years: In its ESG Report (2023), the Company states that its engagement with local communities is ongoing; it happens through Community presentations and meetings, local tours, and training programs, and the focus areas discussed are Environmental and ecological impacts, job creation, and occupational health &amp; safety. It also mentions "Throughout the project lifecycle, we integrate and prioritize the evaluation of environmental and ecological impacts, along with community engagement into our internal approval process at the early stages in the project development process for each solar and battery energy storage project we develop". However, it does not mention how it identifies the affected communities. Although the company submitted feedback for this datapoint, the explanation was not supported by a source. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Provides two examples of engagement with communities: In its ESG Report (2023), the Company provides one example of engagement with a community that resides on the prospective project site (Colombia). It says: "Before proceeding with the Caracolí I solar PV generation project, Recurrent Energy engaged in consultations with the Mokañá indigenous community of Malambo, who reside on the prospective project site. These discussions led to agreements on vital matters such as labor hiring, acquisition of goods and services, and equipment mobilization and transportation. Recurrent Energy assessed potential positive and negative impacts on the community and developed strategies to mitigate any adverse effects. This consultation process emphasized the importance of community engagement, cultural respect, and support for education, and local development. Signed by all parties, the meeting minutes signify the community's voluntary participation in the consultation and the importance of intercultural dialogue in our collaborative efforts." However, no further examples were found. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> </ul> |

| Indicator Code | Indicator name                                  | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------|-------------------------------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                |                                                 |                  | <ul style="list-style-type: none"> <li>• Not Met: Examples of engagement refer to marginalised groups and provide additional detail</li> <li>• Not Met: The company meets B2.C, B3.D, B4.D and B.5.C</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| D.3.M          | Benefit and ownership sharing policy            | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Rewards for clients that have a commitment to identify potential benefit and ownership sharing</li> <li>• Not Met: Rewards for clients for disclosing statistics for each project (demographics of ownership sharing)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| D.4.M          | Local wind & solar energy access, affordability | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Actions taken to support access and affordability of renewable energy in the value chain: The Company provides evidence on its charitable initiatives section in its ESG report: 'In January 2023, Canadian Solar donated 65,975 KWp solar modules and two inverters to the Centro Educacional Assistencial Profissionalizante (CEAP), an NGO in São Paulo's Pedreiras neighborhood focused on youth development. We also covered the installation costs, helping the CEAP save about 50% on electricity costs. Our support provided significant financial relief to the NGO, allowing them to redirect more resources towards their youth programs.' However, it does not provide sufficient evidence that the Company has a systematic broader action to support access and affordability of renewable energy in communities affected by its projects. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Public support for government policies addressing energy access: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.</li> <li>• Not Met: Including a timebound action plan and reporting targets on supporting energy access and affordability in consultation with communities: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.</li> </ul> |

## E. Land and resource rights

| Indicator Code | Indicator name                                                                                                    | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                              |
|----------------|-------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| E.1.M          | Respect for land and natural resource tenure rights                                                               | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Expectation for clients to have commitment to respect land ownership/natural resources as in VGGT</li> <li>• Not Met: Steps taken to use leverage to resolve land rights issues</li> </ul> |
| E.2.M          | Just and fair physical and economic displacement policy implementation including free, prior and informed consent | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Expectations for clients to commit to IFC PS 5 for physical and economic displacements</li> <li>• Not Met: Steps taken to use leverage</li> </ul>                                          |

## F. Security and conflict-affected areas

| Indicator Code | Indicator name                                        | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------------|-------------------------------------------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| F.1.M          | Operating in or sourcing from conflict-affected areas | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to heightened HRDD in conflict affected areas: The Company has a Conflict Minerals Policy, highlights it in its ESG Report and mentions submitting a form SD to the U.S. Securities and Exchange Commission (SEC) regarding the topic. In its Conflict Minerals Policy, it states: "As a responsible company with a global footprint, Canadian Solar supports the goal of the Dodd-Frank Act of preventing armed groups in the Democratic Republic of the Congo and adjoining countries from benefitting from the sourcing of Conflict Minerals from that region." However, even though conflict minerals are usually talked about in the context of the DRC, that should not be the limit, as the OECD does not specify particular countries. Furthermore, this indicator is looking for a general commitment to heightened Human Rights Due Diligence in conflict affected or high-risk areas beyond conflict minerals. The Company also indicates: 'All our suppliers must sign a Declaration of Conflict-Free Minerals before contracting with us, especially suppliers of tin-containing [...] We require our suppliers to describe the source of the tin used in their products and provide a confirmation statement to ensure that the tin used is not sourced from the DRC or an adjoining country. We</li> </ul> |

| Indicator Code | Indicator name                                         | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------|--------------------------------------------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                |                                                        |                  | <p>do not purchase raw ore or unrefined conflict minerals, and we make no purchases in the DRC or its adjoining countries.' However, the scope of these actions is limited to conflict minerals, specifically tin. While critical for this particular risk, it doesn't automatically imply a similar level of heightened human rights due diligence across all aspects of the Company's operations or all potential human rights risks. For instance, it doesn't address heightened risks related to land rights, labour exploitation, security force abuses, or broader environmental impacts that might arise in other conflict-affected or high-risk areas where the Company operates or sources different materials. Also, no statement of commitment was found. [Conflict Minerals Policy: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>] &amp; [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Steps taken to assess and mitigate these risks with conflict sensitive lens: Although the company submitted feedback for this datapoint, the evidence was not considered material. Evidence regarding conflict minerals is considered in specific dedicated indicators.</li> <li>• Not Met: How stakeholders are involved in the process to mitigate risks: The Company has provided feedback for this datapoint. However, it is not clear what part it expects to be taken into consideration, as it consists in a full document, without clarification</li> </ul> |
| F.2.M          | Evidence of security provider human rights assessments | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Description of implementation of security approach and example: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.</li> <li>• Not Met: Description of monitoring of business partners</li> <li>• Not Met: Local communities engaged in assessment of security: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.</li> <li>• Not Met: Example of working with community on this issue</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

## G. Responsible mineral sourcing

| Indicator Code | Indicator name                                                            | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----------------|---------------------------------------------------------------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| G.1.M          | Responsible sourcing of minerals: arrangements with suppliers             | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Policy statement on OECD Guidance aligned due diligence: Although the Company has a conflict minerals policy it does not include an explicit commitment to the OECD Guidance on the matter. The Company submitted additional feedback for this datapoint, however, the evidence has not been found in publicly available sources (nor explicitly refers to the OECD Guidance). [Conflict Minerals Policy: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: The policy explicitly covers all minerals: Although the company submitted feedback for this datapoint, the evidence does not explicitly refer to all minerals.</li> <li>• Not Met: Policy expectations of business relationships: During the engagement phase, the Company provided BHRRC with additional evidence regarding this sub-indicator: 'Canadian Solar communicates this Conflict Minerals Policy to all of its third-party suppliers and requires their compliance with the Dodd-Frank Act. Canadian Solar expects its business partners to share its strong commitment to combatting human rights abuses, and all of our suppliers are required to execute Canadian Solar's Declaration of Conflict-Free Minerals as a condition to contracting with Canadian Solar.' Nevertheless, this sub-indicator seeks evidence that its business partner cascades down the requirement to follow the OECD Guidance regarding mineral sourcing, covering all minerals and not only those considered as conflict minerals. [Conflict Minerals Policy: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Contractual requirement for smelters/refiners to follow OECD: See above. Although the policy is a condition for suppliers, it does not contain a requirement to follow the OECD Guidance (including smelters/refiners). [Conflict Minerals Policy: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> </ul> |
| G.2.M          | Responsible sourcing of minerals: mapping and disclosing the supply chain | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Identification and mapping of suppliers: The Company indicates that: 'Each year, we conduct a thorough mapping of supplier base to identify our critical suppliers, considering our purchase expenditures and the potential ESG risks associated with their industry, size, and operations. These critical suppliers are further categorized into different groups based on their risk level and are subject to onsite or desk audits. Additionally, our supplier auditing program extends to a subset of our non-critical suppliers, ensuring a comprehensive approach to managing ESG risks across our supply chain.' However, no evidence was found that the Company identifies and maps its indirect suppliers, including conflict minerals. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

| Indicator Code | Indicator name                                                                 | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------|--------------------------------------------------------------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                |                                                                                |                  | <ul style="list-style-type: none"> <li>• Not Met: Traceability system for mineral supply chain: The Company indicates that 'After reviewing the materials used during the production of our products, we determined that tin was the only conflict mineral necessary for the functionality or production of the products that we manufacture or contract to manufacture between January 1, 2023, and December 31, 2023. We require our suppliers to describe the source of the tin used in their products and provide a confirmation statement to ensure that the tin used is not sourced from the DRC or an adjoining country. We do not purchase raw ore or unrefined conflict minerals, and we make no purchases in the DRC or its adjoining countries'. However, no description found on the actual traceability system, as it seems to rely on a confirmation statement.</li> <li>• Not Met: Discloses smelters/refiners that are most significant part of supply chain</li> <li>• Not Met: Suppliers in higher risk activities, geographies, products: Although the company submitted feedback for this datapoint, the evidence was not considered material, as it didn't refer to which direct or indirect suppliers considers to be involved in higher risk activities and geographies.</li> </ul> |
| G.3.M          | Responsible sourcing of minerals: risk identification in mineral supply chains | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Identification and prioritising of risks in supply chain: Although the company submitted feedback for this datapoint, the source didn't contain the evidence presented in the comment, and an additional source is not publicly available at the time of the research. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Description of process to identify smelters/refiners and whether they carry out DD</li> <li>• Not Met: Disclosure of qualified smelters/refiners</li> <li>• Not Met: Processes cover minerals assessed as highest risk: Although the company submitted feedback for this datapoint, the evidence was not considered material.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                          |

## H. Protection of human rights and environmental defenders

| Indicator Code | Indicator name                                                               | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------|------------------------------------------------------------------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| H.1.M          | Commitment to respect the rights of human rights and environmental defenders | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Zero tolerance of threats/attacks on HRDs: During the engagement phase, the Company provided BHRRC with additional evidence regarding this sub-indicator: 'The Company prohibits any form of harassment, including but not limited to physical, verbal, sexual or psychological harassment, bullying, abuse, or threats in the workplace by either their fellow employees or managers'. Nevertheless, this sub-indicator seeks evidence of the Company's public statement of commitment to neither tolerate nor contribute to threats, intimidation and attacks (both physical and legal) against human rights defenders . [Labor and Human Rights Policy, 26/07/2021: 20aa7ed9-5f17-4362-89e6-7d46a4d72387 (canadiansolar.com)]</li> <li>• Not Met: Expectation on business partners in value chain to make this commitment: Although the company submitted feedback for this datapoint, the evidence was not considered material. [Labor and Human Rights Policy, 26/07/2021: 20aa7ed9-5f17-4362-89e6-7d46a4d72387 (canadiansolar.com)]</li> <li>• Not Met: Description of how working with HRDs as part of risk assessment and DD</li> <li>• Not Met: Description of how working with HRDs to create safe and enabling environment</li> </ul> |

## I. Labour rights (incl. protection against forced labour)

| Indicator Code | Indicator name    | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------|-------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| I.1.M          | Health and safety | 1                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Discloses quantitative information on H&amp;S in own operations (injury rate or lost days and fatalities) in last reporting period: In its ESG Report (2023), the Company states that "In 2023, our total recordable injury rate (TRIR), encompassing all injuries that required medical treatment, was 0.76 case per million working hours", for its solar and battery energy storage products manufacturing subsidiary. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> </ul> |

| Indicator Code | Indicator name                | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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|                |                               |                  | <ul style="list-style-type: none"> <li>• Met: Expects disclosure of H&amp;S information of relevant business relationships: In its Environment, Occupational Health and Safety Policy, the Company states the expectation on "its personnel and business partners to share its strong commitment to EHS. Canadian Solar will not tolerate any parties directly or indirectly engaging in a violation of this Policy.(...) Any third party that breaches this Policy may have its relationship with Canadian Solar terminated and face legal action." [Environment, Occupational Health and Safety Policy: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Targets for H&amp;S performance (including injury rates or lost days and fatalities): Although the company submitted feedback for this datapoint, the explanation was not supported by a source.</li> <li>• Not Met: The Company describes the process(es) it has in place to identify its health and safety risks and impacts: In its ESG Report, the Company states for their solar and battery energy storage products manufacturing subsidiary: "We rigorously document and address safety incidents, including "near misses," in accordance with our safety protocols. Any incidents resulting in lost work time must be reported within 24 hours of occurrence. We conduct internal investigations for all such incidents and implement comprehensive corrective and preventative measures to prevent future accidents." However, no information regarding preventive identification was found. Although the company submitted feedback for this datapoint, the explanation was not supported by a source. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| I.2.M          | Forced labour risk management | 1                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Board level oversight over policies on forced labour in supply chain. How relevant stakeholders informed board discussions: During the engagement phase, the Company provided BHRRC with additional evidence regarding this sub-indicator: 'Our Chief Sustainability Officer (CSO), Ms. Hanbing Zhang, is responsible for shaping and executing our sustainability strategy. She leads an ESG working group that comprises representatives from various departments [...] Ms. Zhang also communicates with the Board's Sustainability Committee, offering periodic updates on the progress and initiatives tied to our sustainability targets [...] In May 2022, our Board passed a resolution mandating a third-party assessment, at a reasonable cost, on the extent to which Canadian Solar's policies and procedures effectively protect against forced labor in its operations, supply chains, and business relationships. The assessment would draw upon international standards such as the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, and ILO Forced Labor Convention 1930 (No. 29).' However, this sub-indicator seeks evidence that the Company has tasked a board member or board member committee with the responsibility to oversee its supply chain policies that address forced labour. Also, it is not clear whether the experiences of affected workers or relevant stakeholders (such as civil society, unions, and workers or their representatives) inform the board decision to mandate the aforementioned third-party assessment. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Capacity building with suppliers: In its ESG Report (2023), the Company states that it has 'implemented robust anti-forced labor measures, including policy development, training, enforcement, and compliance, to prevent modern slavery in our operations and supply chains. (...) we administer mandatory training on anti-modern slavery, both as part of our employee onboarding process and through annual training sessions'. However, it does not explain how this works or if it involves suppliers. It also indicates that: 'To support our suppliers, we provide compliance training on the Code and consultations to enhance their practices in line with our ESG priorities.'. However, it is not clear if this training covers forced labour prevention and mitigation actions, nor that this training is conducted with suppliers below the first tier. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Met: Discloses ongoing efforts to prevent and mitigate forced labour in own ops and supply chain: The Company reports that 'In October 2021, Canadian Solar established the Anti-Modern Slavery Task Force to fortify our group-wide initiatives against modern slavery, including forced labor. This task force is responsible for formulating and disseminating anti-modern slavery policies and procedures. It also oversees the implementation of training programs and conducts thorough due diligence to ensure the efficacy of our anti-slavery initiatives.' [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> </ul> |

| Indicator Code | Indicator name                                        | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------|-------------------------------------------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                |                                                       |                  | <ul style="list-style-type: none"> <li>• Met: Factors to be considered when ending a business relationship incl. responsible disengagement: The Company indicates that 'Our auditing program requires suppliers to respond to our questionnaires and provide supporting documentation. Responses are assessed using a system of "veto" and "scored" criteria. Any negative response in the veto criteria, such as the potential presence of forced or child labor, results in the immediate disqualification of the supplier. Suppliers must attain a minimum score of 60 to pass our audits. Those who fall short of this requirement receive warnings and are offered consultation to help address the identified issues. Continued failure to meet our required standards within a specified period of 1 to 6 months post-consultation leads to disqualification'. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| I.3.M          | Prohibition of forced labour: Wage practices          | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Employer Pays Principle in policy for own ops and supply chain: The supplier code states that 'your obligations include: [...] Not requiring workers to pay recruitment or other fees for their employment and ensuring that such workers are repaid such fees if they are charged'. No similar evidence was found regarding own operations. Although the Company has provided additional feedback, including the RBA code, no evidence was found that this is used as Company's policy, as it already has its own policies. [Supplier Code of Conduct, 27/06/2022: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Describes work with suppliers on paying workers regularly, in full and on time: Although the company submitted feedback for this datapoint, the evidence was not considered material.</li> <li>• Not Met: Description of implementation and monitoring of this practice</li> <li>• Not Met: Requirements on paying in full and on time in supplier codes and contracts: In its Supplier Code of Conduct, the Company mentions the obligation of suppliers to provide 'fair and equitable compensation and other benefits of employment which, at a minimum, must meet the legal requirements applicable to you and the location in which the employee is engaged'. However, no information found on forms of payment and it does not state that it has to be direct, in full and on time. [Supplier Code of Conduct, 27/06/2022: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> </ul>                               |
| I.4.M          | Prohibition of forced labour: Restrictions on workers | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Requirements on free movement in supplier codes and contracts and own operations: In its Supplier Code of Conduct, the Company states that the supplier has an obligation to ensure that 'workers are free to move within, and into and out of, the facilities in which they are employed or engaged, including living quarters if applicable' and that they cannot deny 'any worker their identity or immigration documents, including visas, work permits passports and other forms of identity or immigration documents, whether by withholding, concealing, confiscating, or destroying such documents.' However, no evidence was found on the Company's own operations. Although the company submitted feedback for this datapoint, no evidence was found of a formal statement prohibiting the aspects required. [Supplier Code of Conduct, 27/06/2022: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Describes working with suppliers on free movement of workers: Although the company submitted feedback for this datapoint, the evidence was not material, as it refers to an audit and not proactive work to improve performance.</li> <li>• Not Met: Description of implementation and monitoring of this practice</li> </ul>                                                                                                                                                                                                                                                                                                                                  |
| I.5.M          | Freedom of association and collective bargaining      | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment on FoA/CB and requirements in suppliers codes and contracts: The Company states in its Labour and Human Rights Policy that it 'respects employees' rights to form or join labour unions or equivalent organizations and respects the right of collective bargaining in support of their interests without fear of punitive action.' However, no evidence found a commitment to prohibiting intimidation, harassment, retaliation and violence against trade union members or equivalent worker bodies and trade union representatives. Moreover, there is not a commitment to freedom of association and collective bargaining in its Supplier Code of Conduct. The Company has provided additional comment to BHRRC regarding this indicator. However, evidence was not material. [Labor and Human Rights Policy, 26/07/2021: 20aa7ed9-5f17-4362-89e6-7d46a4d72387 (canadiansolar.com)] &amp; [Supplier Code of Conduct, 27/06/2022: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Describes work with suppliers on FoA/CB: The Company indicates that: 'To support our suppliers, we provide compliance training on the Code and consultations to enhance their practices in line with our ESG priorities.'. However, it is not clear if this training covers freedom of association and collective bargaining issues. [Labor and Human Rights Policy, 26/07/2021: 20aa7ed9-5f17-4362-89e6-7d46a4d72387 (canadiansolar.com)] &amp; [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> </ul> |

| Indicator Code | Indicator name                 | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------|--------------------------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                |                                |                  | <ul style="list-style-type: none"> <li>• Not Met: Assessment of scope of restriction of FoA/CB in supply chain</li> <li>• Not Met: Global Framework Agreement</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| I.6.M          | Living wage (in supply chains) | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Requirements on living wage in supplier codes and contracts: The Company states in its Supplier Code of Conduct that suppliers' obligations include 'Providing fair and equitable compensation and other benefits of employment which, at a minimum, must meet the legal requirements applicable to you and the location in which the employee is engaged.' However, 'meeting the legal requirements' is not considered as a commitment to paying living wage. Although the company submitted feedback for this datapoint, the explanation was not supported by a source. [Supplier Code of Conduct, 27/06/2022: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Describes work with suppliers on living wage</li> <li>• Not Met: Description of process to determine living wages with unions: In its Labor and Human Rights Policy, the Company states that it 'adheres to the stricter of applicable laws or industry standards, relating to minimum wages (...)'. However, local wage laws industry standards can not always be considered to guarantee a living wage. It is unclear if unions or other workers representatives are involved in determining wages. Although the company submitted feedback for this datapoint, the explanation was not supported by a source. [Labor and Human Rights Policy, 26/07/2021: 20aa7ed9-5f17-4362-89e6-7d46a4d72387 (canadiansolar.com)]</li> </ul> |

## J. Right to a healthy and clean environment

| Indicator Code | Indicator name                                  | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------|-------------------------------------------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| J.1.M          | Environmental impact assessment and remediation | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Expectation for business partners to conduct EIA: In its Supplier Code of Conduct, the company includes as an obligation to its suppliers to 'obtain, maintain and produce to the Company upon request all required environmental licenses and official documents related thereto, and operate in accordance with the registration requirements of those licenses'. However, it can not be assumed that environmental licenses always require an EIA. Although the company submitted feedback for this datapoint, the explanation was not supported by a source. [Supplier Code of Conduct, 27/06/2022: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Expectation for business partners to publish EIA</li> <li>• Not Met: Expectation for business partners to explain CIA</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                       |
| J.2.M          | Life cycle assessment                           | 1                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Conducts regular public life cycle assessments: The Company states that 'We provide carbon emissions at the product level using the Life Cycle Assessment (LCA) and standards provided by the French Energy Regulatory Commission (CRE), South Korea Guidelines for Solar Module Carbon Emission Assessment and Verification and Italian Environmental Product Declaration (EPD). We adhere to a variety of different methodologies to evaluate our environmental performance more rigorously, such as French CRE standards and Life Cycle Assessment (LCA) analysis per ISO14040/44:2006 environmental management standards.' [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Reports on progress made on action plan: Although the company submitted feedback for this datapoint, the evidence is about the Company publishing one-off LCA results, however, the sub-indicator seeks evidence that the Company continually report (at least annually) on progress regarding action plans to address adverse impacts identified during previous LCAs. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> </ul> |

## K. Transparency and anti-corruption

| Indicator Code | Indicator name                              | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------|---------------------------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| K.1.M          | Anti-corruption due diligence and reporting | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to prohibiting bribes to public officials: The Company states that 'Canadian Solar Inc. ("CSI") and its subsidiary entities (together with CSI, the "Company") are committed to conducting business in accordance with all applicable laws, rules and regulations and the highest ethical standards. This commitment is embodied in the Company's Code of Business Conduct and Ethics (the "Code") which, among other things, requires the Company and its directors, officers and employees to comply with the provisions of the United States Foreign Corrupt Practices Act (FCPA), the Canada Corruption of Foreign Public Officials Act (COFPA), the United Kingdom Bribery Act (Bribery Act) and other antibribery and anti-corruption laws, rules and regulations applicable in countries where the Company carries on business. The FCPA, the COFPA and the Bribery Act prohibit offering, promising, paying, or authorizing the payment of bribes to foreign government officials. Since the Company is subject to all of these laws, however,</li> </ul> |

| Indicator Code | Indicator name                                  | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------|-------------------------------------------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                |                                                 |                  | <p>US, Canadian and UK government officials are all foreign government officials'. However, no evidence was found regarding the employees of business relationships, or their relatives and associates. [Prohibition Against Accepting Bribes, 02/12/2021: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>] &amp; [Prohibition Against Giving Bribes, 02/12/2021: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Expectation extends to relevant business relationships: The Company Anti-bribery and Anti-Corruption Policy states: 'This Policy applies to all directors, officers and employees of the Company (collectively, "Employees"). It also applies to all third parties who act for or on behalf of the Company, including a supplier of goods or services to the Company which subcontracts its obligations to the Company to a third party (collectively, "Agents") [...] No Employee or Agent shall, directly or indirectly through a third party, request, accept or agree to accept anything of value from a third party, including anything of value for the benefit of a government official, in exchange for improper performance or the expectation of improper performance of the Employee's or Agent's duties or responsibilities with the Company.' However, the evidence does not include a reference to employees of business relationships, or their relatives and associates. [Prohibition Against Giving Bribes, 02/12/2021: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Reports on any complaints on corruption and bribery</li> </ul> |
| K.2.M          | Payments to governments & contract transparency | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Publishing a tax CbCR in line with GRI 207-4, or</li> <li>• Not Met: Disclosure of terms, contracts, agreements for those payments</li> <li>• Not Met: Supports governments to disclose contracts and licenses on renewable energy project in line with EITI</li> <li>• Not Met: Expectation for project developers clients to disclose payments to governments at project level (including on land and natural resources)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

## L. Diversity, equality and inclusion

| Indicator Code | Indicator name                                                        | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------|-----------------------------------------------------------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| L.1.M          | Diversity, equality & inclusion training for management and employees | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Provides mandatory and regular training as per ILO No 190: The Company states in its ESG Report that 'Training plays an instrumental role in our ongoing pursuit of greater DE&amp;I in the workplace. At Recurrent Energy, we have introduced a variety of DE&amp;I training programs to our employees, aiming to address biases and foster a culture of respect and inclusivity. (...) All new managers are required to complete 8.5 hours of training to learn how to identify, address, and proactively mitigate biases in decision-making. Furthermore, we offer a broad spectrum of training content, ranging from short videos to on-demand courses, to bolster awareness of diversity and inclusion within the company. (...) At CSI Solar, we have partnered with (...) an online platform designed to assist organizations in navigating and managing the complexities of cultural differences. The platform offers a range of interactive courses that are designed to deepen employees' understanding of cultural sensitivities. We have also integrated DE&amp;I-centric training courses into our Learning Management System'. However, no evidence found the Company provides mandatory and regular training per ILO Convention 190. Although the company submitted feedback for this datapoint, the evidence was already being considered. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Requires suppliers to provide training: Although the company submitted feedback for this datapoint, the evidence was not considered material.</li> <li>• Not Met: Provides materials and access to resources for trainings</li> <li>• Not Met: The trainings include gender-based violence and the Company's policies and mechanisms for addressing it: Although the company submitted feedback for this datapoint, no evidence was found of the training covering both gender-based violence and policies &amp; mechanisms for addressing it.</li> </ul> |
| L.2.M          | Gender balance and sensitivity                                        | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Timebound action plan to integrate gender lens to all relevant documents: The Company has provided comments to BHRRC regarding this indicator. However, this document or its content has not been found in publicly available sources.</li> <li>• Not Met: Demonstrates progress through annual reporting: Although the company submitted feedback for this datapoint, the evidence does not refer to an application of gender lens in human rights related policies and practices including due diligence.</li> <li>• Not Met: Women and non-binary people make up at least 40% of the Company's executives</li> <li>• Not Met: Women and non-binary people make up at least 40% of the Company's board of directors: The ESG Report states that in 2023, the group of 8 directors, 7</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

| Indicator Code | Indicator name            | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------|---------------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                |                           |                  | were male and 1 female. This is not meeting the requirement under this indicator. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a> ]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| L.3.M          | Gender wage gap reporting | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Has closed gender wage gap or timebound commitment: In its ESG Report, the Company states that 'Our latest gender pay analysis covered 100% of full-time employees across Canadian Solar's businesses, totalling approximately 22,000 individuals as of the fourth quarter of 2023. The analysis revealed that women earned approximately 95% of what men earned at Canadian Solar, which is within a 5% margin that is considered equitable.' However, at 95% the gender pay gap is not considered closed under the current methodology. Although the company submitted feedback for this datapoint, the evidence did not provide for evidence of having closed the gender pay gap or having established a timebound commitment. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Reports information at company level across multiple pay bands: The Company states that 'to advance gender pay equity, we will prioritize internal communication and target equal pay for each position level across our businesses.' However, the Company has not yet reported gender wage gap information at the company level across multiple pay bands. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Expects business relationships to do the same: Although the company submitted feedback for this datapoint, the evidence was not considered material.</li> </ul> |

## JT. Just transition

| Indicator Code | Indicator name                                                                                                               | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------|------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| JT.3.M         | Fundamentals of creating and providing or supporting access to green and decent jobs for an inclusive and balanced workforce | 1                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Public Commitment to create and provide or support access to green and decent jobs, as part of the low carbon transition.: The Company states that 'We aim to increase female employees' representation in our global workforce from 32% to 40%, their representation in middle management from 26% to 30%, and their representation in senior management from 9% to 10% from 2023 levels by 2028. We also plan to increase the share of our employees with disabilities to 1-2% by 2028 from 0.7% in 2032.' The jobs provided can be considered to be part of the low carbon transition. [ESG (web): <a href="https://canadiansolar.com">canadiansolar.com</a>]</li> <li>• Met: Demonstrates measures taken to create and support access to green and decent jobs for affected stakeholders.: The Company indicates that 'job creation' is one of its focus area when engaging with local communities. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Demonstrates measures taken to ensure green and decent jobs promoting equality of opportunity for women and vulnerable groups: Although the company submitted feedback for this datapoint, the evidence was not considered material as it was not related to green and decent job promotion.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| JT.4.M         | Fundamentals of retaining and re- and/or up-skilling workers for an inclusive and balanced workforce                         | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Public commitment to re-and/or up-skills workers displaced by the transition to a low carbon economy.</li> <li>• Not Met: Disclosure of its process(es) for identifying skills gaps for workers and affected stakeholders, in the context of the low carbon transition.: The Company indicates that: 'We conduct regular talent review projects throughout the year to assess and recognize the talent skillsets vital to our business's long-term success. Each year, we align our organizational structure with strategic priorities and develop succession plans for key positions. Utilizing talent standards, we review our employees and implement tailored development strategies for our varying talents which may include promotions, salary adjustments, job rotation, assigning important tasks, and opportunities to serve as mentors or lecturers, or to participate in leadership development programs'. However, this sub-indicator seeks evidence that the Company conducts a process(es) for identifying skills gaps for workers and affected stakeholders, involving communities and employee representatives. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Demonstrates measures taken to provide re-and/or upskilling, training or education opportunities for relevant stakeholders.: The Company has provided additional comment to BHRRC regarding this indicator. However, evidence was not material. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</li> <li>• Not Met: Demonstrates measures taken to ensure that the re-and/or upskilling, training or education opportunities promoting equality of opportunity for women and vulnerable groups. : Although the company submitted feedback for this datapoint, the evidence was not related to the required context (see above).</li> </ul> |

| Indicator Code | Indicator name                                                                                                                                                                          | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| JT.6.M         | 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 | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Discloses process(es) for aligning its lobbying activities with policies and regulation supporting the just transition.</li> <li>• Not Met: Discloses where its lobbying activities do not align with policies and regulation that support the just transition.</li> <li>• Not Met: Discloses action plan addressing misalignment of lobbying activities with policies and regulation that support just transition.</li> <li>• Not Met: Demonstrates lobbying for just transition and regulations enabling green and decent jobs, reskilling and/or social protection</li> </ul> |

### 3.a Responses to risk of exposure to forced labour (10% of total)

| Indicator Code | Indicator name                              | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------|---------------------------------------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| M(0).0         | Serious risks of supply chain forced labour |                  | <ul style="list-style-type: none"> <li>• Area: Exposure to high risk of forced labour</li> <li>• Story: According to recent data, approximately 35% of the world's polysilicon, and 32% of global metallurgical grade polysilicon, the material from which polysilicon is made, is produced in Xinjiang Uyghur Autonomous Region (XUAR). Investigations by UN bodies, academics and journalists have presented evidence on a number of human rights abuses including the use of forced labour in XUAR. In its July 2022 report to the UN General Assembly, the UN Special Rapporteur on Contemporary Forms of Slavery "regards it as reasonable to conclude that forced labour among Uyghur, Kazakh and other ethnic minorities has been occurring in the Xinjiang Uyghur Autonomous Region of China" and finds that some instances of forced labour in the Region "may amount to enslavement as a crime against humanity". The Special Rapporteur states he "considers that indicators of forced labour pointing to the involuntary nature of work rendered by affected communities have been present in many cases" in the context of "State-mandated systems". Further analysis by independent UN experts concluded that the violations in the Region "may constitute international crimes, in particular crimes against humanity" and have urged China to address their "repeatedly raised concerns about widespread violations of the rights of Uyghurs and other Muslim minorities in the Xinjiang Uyghur Autonomous Region (XUAR) on the basis of religion or belief and under the pretext of national security and preventing extremism".</li> </ul> <p>The research found that Canadian Solar's primary exposure to forced labour in the Uyghur Region is through supplier GCL-Poly. The Company is also operating a solar farm in the region.</p> <p>[United Nations General Assembly, 19/07/2022, "Contemporary forms of slavery affecting persons belonging to ethnic, religious and linguistic minority communities - Report of the Special Rapporteur on contemporary forms of slavery, including its causes and consequences": <a href="https://documents-dds-ny.un.org/doc/UNDOC/GEN/G22/07/2022/G220720220001000000.pdf?OpenElement">documents-dds-ny.un.org</a>] [United Nations Special Procedures, 07/09/2022, "Xinjiang report: China must address grave human rights violations and the world must not turn a blind eye, say UN experts": <a href="https://www.ohchr.org/en/press-releases/2022/09/xinjiang-report">ohchr.org</a>] [International Service for Human Rights, "Repository of United Nations recommendations on human rights in China": <a href="https://www.ishr.ch/">ishr.ch</a>] [Business and Human Rights Resource Centre, 02/08/2021, "China: Significant proportion of global solar"]</p> |

| Indicator Code | Indicator name                                                                                                                                                                                                         | Score (out of 2) | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| M(0).1         | Publication of independently verified full solar panel supply chains to raw materials level, including names of suppliers and locations for all destination markets                                                    | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Public commitment to full solar supply chain transparency: In its 2023 Sustainability Report, Canadian Solar states that it "does not tolerate forced labor or any form of modern slavery". The company is committed to make sure these do not take place anywhere in its own operations or within its supply chain. "To achieve this, [the company has] implemented robust anti-forced labor measures, including policy development, training, enforcement, and compliance, to prevent modern slavery in our operations and supply chain." In addition to this, Canadian Solar also implements an ESG auditing program to ensure its suppliers comply with its ESG standards and to manage ESG risks across its supply chain. The audit covers areas such as quality, human rights, environmental impact, health and safety, and business ethics, aligning with the Company's Code of Conduct. This includes both on-site and desk-based audits.</li> </ul> <p>The company further shared that "[e]ach year, [it conduct[s] a thorough mapping of supplier base to identify our critical suppliers, considering our purchase expenditures and the potential ESG risks associated with their industry, size, and operations." However, the company has not made any explicit public commitment to map out its entire supply chain as of writing. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>] &amp; [2023 Supply Chain Report: <a href="https://canadiansolar.com">canadiansolar.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Publication of verified full solar supply chains: The Company shared in its 2023 Sustainability Report that it "completed 129 supplier ESG audits [in 2023], including 29 on-site audits, compared to 122 total audits and 17 on-site audits in 2022. The major findings in 2023 audits were mostly pertained to environmental issues, with no instances of forced or child labor detected." However, no evidence was found that the Company publishes its independently verified full solar panel supply chains down to the raw materials level.</li> </ul> <p>The Company provided feedback to the BHRRC. However, it was not material for the assessment. [2023 ESG Sustainability Report: <a href="https://investors.canadiansolar.com">investors.canadiansolar.com</a>]</p> |
| M(0).2         | 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) | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Steps taken aligned with UNGPs: According to media sources Canadian Solar "claimed no Uyghurs were employed at its 30-MW solar farm in China's Xinjiang region, nor were any members of the persecuted Muslim community being forced into labour anywhere along its solar supply chain." The Company is further cited to claim "that all of the seven people who work at its solar farm in Xinjiang are ethnic Han, "the majority group in China that make up more than 90% of the population," A representative for Canadian Solar told a media source that "the company doesn't believe 'there is forced labour in our industry'". Despite denying the allegations, the Company is cited by media sources to have "stated intent to audit its supply chain". However, the company's response did not meet the criteria on explaining how steps taken align with steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships) at the time this research is conducted.</li> </ul> <p>The Company provided feedback to the BHRRC, pointing to their existing policies on modern slavery in the supply chain. However, it was not material for the assessment. [The Energy Mix, 22/12/2021, "Major Canadian Solar Firm Denied Reports of Forced Labour": <a href="https://theenergymix.com">theenergymix.com</a>] [Sheffield Hallam University, August 2023, "Over-Exposed Annex A corporate Responses": <a href="https://google.com">google.com</a>] [Sheffield Hallam University, August 2023, "Over-exposed: Uyghur Region Exposure Assessment for Solar Industry Sourcing": <a href="https://google.com">google.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Information relevant to all destination markets</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

### 3.b Serious Allegations (10% of total)

| Indicator Code | Indicator name          | Score (out of 2) | Explanation                                                                      |
|----------------|-------------------------|------------------|----------------------------------------------------------------------------------|
| M(1).0         | Serious allegation No 1 |                  | No allegations meeting the REB severity thresholds under this heading were found |

## Disclaimer

This scorecard is based on assessments of publicly available documents on companies' websites by the EIRIS Foundation and BHRRC. Preliminary assessments were shared with companies for feedback. Feedback provided by companies has been analysed and incorporated when relevant to the indicator assessed. Information published or provided by companies after established and communicated cut-off dates\* are not included for this year's Benchmark. As such this scorecard should be seen as a reflection of feedback received as of April 2025.

The use of the label "Not met" in the research does not necessarily mean that the company does not meet the requirements as they are described in the accompanying bullet point short text. Rather, it means that the analysts could not find information in public sources that met the requirements as described in full in the 2025 Renewable Energy & Human Rights Methodology document. It is possible that a Company meets the criteria without yet publishing the relevant evidence of doing so. This may include cases where a company has claimed to meet the criteria in the engagement phase or otherwise but where the public record was still not sufficient to meet the criteria by the relevant cut off dates.

While the EIRIS Foundations and BHRRC have made reasonable endeavours to ensure that the methodology reflects best and emerging business and human rights practice in identifying, preventing, mitigating and remedying human rights harms as well as other responsible business conduct, it is not currently possible to measure certain human rights harms or other negative impacts directly. As such, a low score in respect of a particular indicator should not be read as implying that harms are necessarily taking place: rather it is a sign that companies have not demonstrated the steps set out in the methodology to reduce the risk of such harms or to uphold other responsible business conduct in the ways described. Conversely, a high score in a particular section or for a specific indicator should not be interpreted as a guarantee of future absence of human rights harm.

**Scores for companies in the different project developer sub-categories (electric utilities, oil and gas, independent power producers) should not be compared to one another** as these categories have been designed to allow for integration of an assessment of efforts towards full decarbonisation of energy production for project developers and oil and gas companies, based on the World Benchmarking Alliance's Oil & Gas and Electric Utilities Benchmark, using ACT methodologies. **Scores for equipment (wind turbines and solar) manufacturers should not be compared to project developer scores** as indicators have been tailored to reflect their position in renewable energy value chains.

Caution should be exercised in interpreting small differences in scores between companies within the same category and particularly small differences in the overall weighted scores because of the diversity of independent elements that are combined to produce the overall weighted scores. Scores should be understood in the context of the methods and weightings explained in the Methodology.

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\* Cut-off dates: 31 January 2025 for companies that did not engage with the benchmark; the expiration of the feedback period (25 April 2025) for companies that engaged with the benchmark and provided additional documents published during that period.