



## Renewable Energy & Human Rights Benchmark 2025 Company Profile

**Company name** Hanwha Qcells (part of Hanwha Solutions)  
**Sub-sector** Solar PV Manufacturer  
**Overall score** 3% weighted average

Section score	Weighting	For section
9%	20%	1. UNGP core indicators
0%	40%	2. Salient human rights risks
0%	10%	3.a Response to risk 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
A.1	Commitment to respect human rights	1	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Met: General HRs commitment: The Company states in its Code of Conduct that 'We respect the personal dignity of each individual and are committed to safeguarding human rights.' [Code of Conduct: <a href="https://www.us.qcells.com">us.qcells.com</a>]</li> <li>• Not Met: Commitment to UNGPs: The Company states that 'In addition to the laws and regulations in individual countries, there is also a series of agreements and recommendations from international organizations. They are primarily intended for the respective member states, but also serve as important guidelines for an international company. Hanwha Q CELLS therefore attaches great importance to ensuring that its actions as a company conform to such guidelines. These particularly include: OECD Guidelines for Multinational Enterprises (2000)'. However, "attaching great importance to ensuring" is not considered strong enough language of commitment under the current methodology. No further evidence found the Company has a public commitment to the UN Guiding Principles on Business and Human Rights or the OECD Guidelines for Multinational Enterprises. [Code of Conduct: <a href="https://www.us.qcells.com">us.qcells.com</a>]</li> </ul>
A.2	Commitment to respect the human rights of workers: ILO Declaration on Fundamental	1	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Commitment to ILO core principles: The Company states in its Code of Conduct that 'The Company is committed to uphold the human rights of workers, and to treat them with dignity and respect as understood by the international community. The labor standards are: Freely Chosen Employment: Involuntary, bonded (including debt bondage) or indentured labor or exploitative prison labor, slavery or trafficking of persons shall not be used. Child labor is not to be used in any stage of manufacturing. The term "child" refers to any person under the age of</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
	Principles and Rights at Work		<p>15, or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. The use of legitimate workplace learning programs, which comply with all laws and regulations, is supported. Workers under the age of 18 shall not perform work that is likely to jeopardize their health or safety. The Company is committed to a workforce free of harassment and unlawful discrimination. The Company and its Suppliers shall not engage in discrimination based on race, color, age, gender, sexual orientation, gender identity and expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, union membership, covered veteran status, protected genetic information or marital status in hiring and employment practices such as wages, promotions, rewards, and access to training. [...] The Company recognizes that in addition to minimizing the incidence of work-related injury and illness, a safe and healthy work environment enhances the quality of products and services, consistency of production and worker retention and morale. The Company also recognizes that ongoing worker input and education is essential to identifying and solving health and safety issues in the workplace.' However, no commitment to the rights to freedom of association and collective bargaining was found. [Code of Conduct: <a href="https://us.qcells.com">us.qcells.com</a>]</p> <ul style="list-style-type: none"> <li>• Met: Expects business relationships to commit to ILO core principles: The Company states in its Code of Conduct for Suppliers that 'All principles for Hanwha Q CELLS GmbH suppliers and sub-suppliers described within the following paragraphs conform to the principles laid down in the United Nations Universal Declaration of Human Rights and the Fundamental Conventions of the International Labour Organization.' [Code_of_Conduct_for_suppliers: <a href="https://q-cells.co.uk">q-cells.co.uk</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</li> <li>• Not Met: Expects business relationships to make this commitment</li> <li>• Not Met: Commitment to collaborate with judicial or non-judicial mechanisms</li> <li>• Not Met: Commitment to work with business relationships on remedy</li> </ul>
A.4	Commitment from the top	0	<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 responsibility for HRs: The Company states in its Code of Conduct that 'At Hanwha Q CELLS, these tasks are performed by the Compliance Officer. Compliance Representatives are appointed for individual departments, locations and subsidiaries as required. The Compliance Officer acts in the capacity of contact person for all employees, can answer any questions on compliance and also serves in the capacity of advisor for issues related to the Code of Conduct.' However, no evidence found a board level responsibility specific for human rights issues. At the parent Company level, Hanwha Solutions states that it has established an ESG Committee within the board, 'with the purpose of examining major ESG policies and Climate-related issues, establishing mid to long-term policies for ESG activities, reviewing policy activities, and reviewing action plans. Since its establishment, the ESG Committee meetings have been held every quarter to review environment-related performance. The board has been actively supervising the ESG Committee by consistently updating their regulations' However, no clear information as found on the responsibilities of this committee beyond the climate related issues. [Code of Conduct: <a href="https://us.qcells.com">us.qcells.com</a>] &amp; [Sustainability Report 2023: <a href="https://us.qcells.com">us.qcells.com</a>]</li> <li>• Not Met: Describes HRs expertise of Board member</li> <li>• Not Met: Board member/CEO signal importance of HRs in their communications</li> <li>• Not Met: CEO or board incentives</li> </ul>
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.</li> <li>• Not Met: Monetary value of direct political contributions</li> <li>• Not Met: Monetary value of indirect political contributions</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
B.1	Responsibility and resources for day-to-day human rights functions	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Senior responsibility for HRs implementation and decision making: The Company states in its Code of Conduct that 'An important prerequisite for compliance is exemplary conduct on the part of our management. Each individual manager acts as a role model and must behave as such. Good leadership involves ensuring awareness and promotion of correct, lawful behavior at all times, an ethical standard which managers should exemplify through their own conduct.' However, no evidence found a senior management responsibility specific for human rights issues. The parent Company indicates that 'The Ethical Management Practice Secretariat supervises the management activities conducted throughout the company. The mission of the Secretariat is to foster ethical management principles by raising awareness among all employees and encouraging activities that promote honest, compassion, fairness and respect at all times.' However, no clear information was found on human rights related responsibilities. [Code of Conduct: <a href="https://us.qcells.com">us.qcells.com</a>] &amp; [Ethical Management Webpage: <a href="https://hanwhasolutions.com">hanwhasolutions.com</a>]</li> <li>• Not Met: Describes day-to-day responsibility for implementing HRs commitments</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</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's parent company, Hanwha Solutions states in its Sustainability Report 2023 that its Human Rights Management Process includes Human Rights Risk and Impact Assessment. Hanwha Solutions states that 'The non-financial performance includes information from the head office and business sites of five business divisions in Korea.' However, no evidence found on human rights impact assessment in Hanwha Q Cells' public disclosures. [Sustainability Report 2023: <a href="https://us.qcells.com">us.qcells.com</a>]</li> <li>• Not Met: Describes process for identifying risks in business relationships</li> <li>• Not Met: Describes risk identification system incl. stakeholder consultation</li> <li>• Not Met: Describes how risk identification system is triggered by new circumstances</li> </ul>
B.3	Assessing 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 assessment process and discloses salient HRs risks</li> <li>• Not Met: Describes how process applies to supply chain</li> <li>• Not Met: Public disclosure of results of HRs risk assessment</li> <li>• Not Met: Describes how assessment involved affected stakeholders</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</li> <li>• Not Met: Describes how global system applies to supply chain</li> <li>• Not Met: Example of actions decided on at least 1 salient HRs issue</li> <li>• Not Met: Describes how stakeholders involved in decisions about actions taken</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</li> <li>• Not Met: Example of lessons learned from evaluation effectiveness of actions</li> <li>• Not Met: Involves stakeholders in evaluation effectiveness of actions</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</li> <li>• Not Met: Describes challenges to effective comms and how it is working to address them</li> </ul>

## C. Remedies and grievance mechanisms

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	0.5	<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's parent company, Hanwha Solutions states in its Sustainability Report 2023 that 'The Qcells Division operates a global reporting system through the Global Ethics Hotline and has promptly responded to all five reports received in 2022.' The Grievance Handling Process include Report received, Discussions and processing of the report, and Recording of the process in the system. The Company also states in its Code of Conduct that 'Hanwha Q CELLS establishes a whistleblowing system in accordance with legal requirements that enables further confidential, fair and thorough handling of whistleblowing and complaints, including from third parties.' [Sustainability Report 2023: <a href="https://us.qcells.com">us.qcells.com</a>] &amp; [Code of Conduct: <a href="https://us.qcells.com">us.qcells.com</a>]</li> <li>• Not Met: Grievance mechanism available in appropriate languages and workers made aware</li> <li>• Not Met: Describes how workers in supply chain access grievance mechanism</li> <li>• Not Met: Expects business relationships to convey expectation to their business relationships</li> </ul>
C.2	Grievance mechanism(s) for external individuals and 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: Grievance mechanism accessible to all external individuals and communities: The Company states it has a whistleblowing system. However, no evidence found the whistleblowing system also applies to its business relationships or external individuals and communities. The parent Company Hanwha Solutions states 'As part of these efforts, we operate various grievance handling channels, including an ethical management HOT LINE, for our employees and various stakeholders.' However, it is not clear which groups are included as 'various stakeholders' [Code of Conduct: <a href="https://us.qcells.com">us.qcells.com</a>] &amp; [Sustainability Report 2023: <a href="https://us.qcells.com">us.qcells.com</a>]</li> <li>• Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware</li> <li>• Not Met: Describes how external individuals/communities access grievance mechanism</li> <li>• Not Met: Expects business relationships to convey expectation to their business relationships</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</li> <li>• Not Met: Describes changes to systems, processes and practices to prevent future impacts</li> <li>• Not Met: Describes approach to monitoring/implementing agreed remedy</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
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</li> <li>• Not Met: Commitment to only work with business partners that respect FPIC</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</li> <li>• Not Met: Provides two examples of engagement with communities</li> <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's parent company, Hanwha Solutions states that 'to ensure access to affordable, reliable, sustainable and modern energy for all, Hanwha Solutions' main activities include: Invest and provide green energy solutions such as solar and wind power; develop water electrolysis technology to build a green hydrogen value chain; invest in eco-friendly energy companies such</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>as Lancium and REC Silicon. [...] The Qcells Division acknowledges the challenges faced by energy-vulnerable groups and has taken proactive measures to address them. Through collaborations with external organizations like the Korea Energy Agency, Busan City, and Jincheon County, the division has signed MOUs to provide free solar power generation facilities to low-income individuals and welfare organizations. In 2022, the division made significant contributions to the energy utilization of vulnerable groups. It provided 20 kW of photovoltaic (PV) modules and power generation facilities to welfare facilities in Busan, and 2.8 kW to low-income families in Jincheon.' However, no evidence found on the Company's actions to support access and affordability of renewable energy in the communities affected by the projects it supplies. [Sustainability Report 2023: <a href="https://us.qcells.com">us.qcells.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Public support for government policies addressing energy access</li> <li>• Not Met: Including a timebound action plan and reporting targets on supporting energy access and affordability in consultation with communities</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's parent company, Hanwha Solutions states that 'Hanwha Solutions acknowledges the risks associated with disputed minerals, including tin, tantalum, tungsten, and gold mined in conflict zones in Africa, as outlined in the U.S. Conflict Minerals Act. We are fully committed to preventing social problems such as violations of local residents' rights and human rights abuses that may arise from the use of these minerals. In line with our commitment, we ensure that our Qcells module products are free from conflict minerals. We continuously verify our supply chain and conduct regular evaluations to ensure compliance and prevent any related issues. By doing so, we actively contribute to preventing disputes associated with mineral mining and actively participate in global efforts for sustainable development.' As Hanwha Solutions states that 'The non-financial performance includes information from the head office and business sites of five business divisions in Korea', it is assumed that its commitment to prevent social problems including human rights abuses also applies to its subsidiary Qcells. However, this indicator is looking for evidence that the Company is committing to conduct heightened human rights due diligence in its operations or sourcing from conflict affected and/or high risk areas in general, the evidence is limited to certain minerals. [Sustainability Report 2023: <a href="https://us.qcells.com">us.qcells.com</a>]</li> <li>• Not Met: Steps taken to assess and mitigate these risks with conflict sensitive lens</li> <li>• Not Met: How stakeholders are involved in the process to mitigate risks</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</li> <li>• Not Met: Description of monitoring of business partners</li> <li>• Not Met: Local communities engaged in assessment of security</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: The Company states in its Code of Conduct that 'The Company and its Suppliers shall work to reasonably assure that the tantalum, tin, tungsten, cobalt and gold in the products they manufacture does not directly or indirectly finance or benefit armed groups that are perpetrators of serious human rights abuses in the Democratic Republic of the Congo or an adjoining country. The Company and its Suppliers will exercise due diligence on the source and chain of custody of these and other potential minerals mined or resourced in such conditions.' However, this statement does not refer to the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas. [Code of Conduct: <a href="https://www.us.qcells.com">us.qcells.com</a>]</li> <li>• Not Met: The policy explicitly covers all minerals</li> <li>• Not Met: Policy expectations of business relationships</li> <li>• Not Met: Contractual requirement for smelters/refiners to follow OECD</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</li> <li>• Not Met: Traceability system for mineral supply chain</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</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</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</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</li> <li>• Not Met: Expectation on business partners in value chain to make this commitment</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	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 quantitative information on H&amp;S in own operations (injury rate or lost days and fatalities) in last reporting period: The Company's parent company, Hanwha Solutions reports in its Sustainability Report 2023 that for its employees casualties were 0, number of occupational accidents was 5, number of serious accidents was 0, occupational illness frequency rate was 0.0 in 2023. However, no evidence found the data reported includes figures from Qcells. [Sustainability Report 2023: <a href="https://www.us.qcells.com">us.qcells.com</a>]</li> <li>• Not Met: Expects disclosure of H&amp;S information of relevant business relationships</li> <li>• Not Met: Targets for H&amp;S performance (including injury rates or lost days and fatalities)</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not Met: The Company describes the process(es) it has in place to identify its health and safety risks and impacts: The Company states in its Code of Conduct that 'Anyone who plans ahead and assesses the risks for themselves and their colleagues makes a considerable contribution to ensuring that work conditions are safer. Health and safety in the workplace are regulated by a large number of laws, regulations and internal instructions. These must be complied with. Each employee will be fully informed about existing regulations and any changes to them on a regular basis.' The Company's parent company, Hanwha Solutions reports in its Sustainability Report 2023 that key risks status for Qcells says that '(Level III) Investigation response and punishment risk in the event of a serious accident under the of the Serious Accident Punishment Act'. Measures Qcells took were: operate a dedicated safety and health organization (safety and health team), establish and allocate budget and identified harmful risk factors by June 2022 and inspection of improvement procedures. However, no evidence found on the process Qcells takes to identify its health and safety risks and impacts. [Sustainability Report 2023: <a href="https://us.qcells.com">us.qcells.com</a>]</li> </ul>
I.2.M	Forced labour risk management	0	<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</li> <li>• Not Met: Capacity building with suppliers</li> <li>• Not Met: Discloses ongoing efforts to prevent and mitigate forced labour in own ops and supply chain</li> <li>• Not Met: Factors to be considered when ending a business relationship incl. responsible disengagement</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 Company states in the Code of Conduct that 'Workers shall not be required to pay employers' or agents' recruitment fees or other related fees for their employment. If any such fees are found to have been paid by workers, such fees shall be repaid to the worker.' However, no evidence was found of a policy covering the supply chain. [Code of Conduct: <a href="https://us.qcells.com">us.qcells.com</a>]</li> <li>• Not Met: Describes work with suppliers on paying workers regularly, in full and on time</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</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: The Company states in its Code of Conduct that 'There shall be no unreasonable restrictions on workers' freedom of movement in the facility in addition to unreasonable restrictions on entering or exiting company-provided facilities. All work must be voluntary and workers shall be free to leave work at any time or terminate their employment. Employers and agents may not hold or otherwise destroy, conceal, confiscate or deny access by employees to their identity or immigration documents, such as government-issued identification, passports or work permits, unless such holdings are required by law.' However, no policy was found covering the supply chain. [Code of Conduct: <a href="https://us.qcells.com">us.qcells.com</a>]</li> <li>• Not Met: Describes working with suppliers on free movement of workers</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</li> <li>• Not Met: Describes work with suppliers on FoA/CB</li> <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 Code of Conduct for Suppliers that 'the supplier hereby declares to ensure adequate remuneration and / or to guarantee the statutory national minimum wage.' However, national minimum wage does not imply paying a living wage. [Code_of_Conduct_for_suppliers: <a href="https://q-cells.co.uk">q-cells.co.uk</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: The Company states in its Code of Conduct 'Compensation paid to workers shall comply with all applicable wage laws, including those relating to minimum wages, overtime hours and legally mandated benefits.' However, minimum wage does no imply a living wage. [Code of Conduct: <a href="https://us.qcells.com">us.qcells.com</a>]</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: The Company's parent company, Hanwha Solutions reports in its Sustainability Report 2023 that 'Hanwha Solutions establishes internal criteria for assessing environmental impacts, taking into account applicable laws and regulations, frequency of occurrence, degree of environmental pollution, and product-specific environmental impact assessment criteria. Environmental impact assessments are conducted for activities at the unit, process, and business area levels, following the established standards. These assessments are conducted regularly (once every three years) and on special occasions.' It also states that 'The Qcells Division consistently conducts self-inspections and invests in air pollutant reduction facilities to contribute to the promotion of clean air.' 'The Qcells Division analyzes pollutant discharge in real-time through the establishment of wastewater monitoring infrastructure, ensuring that the concentration of hazardous substances in the water is constantly managed within legal regulations.' However, no evidence found the environmental impact assessment is an expectation for business partners. The Company's Code of Conduct for suppliers states that suppliers and sub-suppliers are expected to 'establish and implement an environmental or energy management system in accordance with ISO 14001/50001 or a system of equal value.' However, the ISO standards do not prescribe EIAs. Furthermore, it is not clear if the document applies to all business relationships. [Sustainability Report 2023: <a href="https://us.qcells.com">us.qcells.com</a>] &amp; [Code of Conduct for suppliers: <a href="https://q-cells.co.uk">q-cells.co.uk</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	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Conducts regular public life cycle assessments: The Company's parent company, Hanwha Solutions reports in its Sustainability Report 2023 that 'With the global ESG trends and the increasing consumer demand for product environmental information disclosure, the significance of product Life Cycle Assessment(LCA) has been increasing. In line with this, we have taken the initiative to promote LCA calculations and integrate them into our internal processes for each product. Hanwha Solutions is committed to conducting product LCAs using the same seven indicators as the environmental product declaration (EPD), utilizing our assessment tool. In the Chemical Division, we aim to determine LCA values for 202 products categorized by grade, while in the Qcells Division, we plan to assess 458 products based on module product specifications.' On it's website the Company states that 'The environmental performance of Qcells products over their entire life cycle is of prime importance to us. By including information from processes which are upstream and downstream from actual production at Hanwha Qcells locations, we also take responsibility for environmental impacts which occur in the supplier chain and during disposal. We are working to create life-cycle assessments for our products during all stages of their life, from silicon extraction, wafer manufacture and cell production through to module manufacture and the use of Qcells solar modules in ground- and roof-mounted systems. These assessments take into account the production and packaging materials used, energy consumption, transport distances, emissions and waste produced at each life cycle stage. This enables us to obtain a complete picture of the environmental impact that our products have and to work actively on providing improvements. Using an assessment software application and a scientifically sound database allows us to ensure that findings are comparable and based on solid facts.' However, no information was found on whether the assessments are conducted regularly. [Sustainability Report 2023: <a href="https://us.qcells.com">us.qcells.com</a>] &amp; [Life Cycle Assessment: <a href="https://q-cells.co.uk">q-cells.co.uk</a>]</li> <li>• Not Met: Reports on progress made on action plan: The Company states that 'The transparent presentation of results is important to us, as understandable statistics play a significant role in promoting the changeover to renewable energy sources worldwide.' However, no public evidence of the life cycle assessments was found. [Life Cycle Assessment: <a href="https://q-cells.co.uk">q-cells.co.uk</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 'It is strictly forbidden to offer, promise or grant benefits to decision makers in business partner companies to obtain contracts for Hanwha Q CELLS in an unlawful way or influence the objectivity of business decisions.' 'We win contracts thanks to quality, benefits for our customers and a reasonable price. Corruption</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>detracts from our arguments and those of all fair competitors. That's why we support all national and international efforts aimed at preventing and eliminating corruption. Bribery and corruption will not be tolerated under any circumstances.'</p> <p>The Company also defines CORRUPTION / BRIBERY as: A person is guilty of corruption if they use a position of power or trust to gain a benefit for themselves to which they have no legal right. A position of power may arise as a result of a role that a person plays in administration, justice, business or politics. The acquired benefit may be material, such as money or tangible assets, or immaterial, such as preferential treatment. The term "corruption" also refers to the more closely defined terms bribery and bribability, acceptance of benefits and granting of an undue advantage. By accepting or granting benefits in such a way without any legal basis, the parties involved violate moral standards or disregard their duties as an official or a professional. It makes no difference whether the benefit was offered or requested. Corruption in all its different forms is a criminal offence in Germany and most countries.' However, no commitment was found regarding the relatives of public officials or employees of business relationships. [Code of Conduct: <a href="https://us.qcells.com">us.qcells.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Expectation extends to relevant business relationships</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 Code of Conduct that 'Our compliance management fulfils the following tasks: Implementation of training courses and provision of training documents'. The Code includes commitment for respecting human rights. However, no evidence found the training is conducted on a mandatory basis and as per ILO Convention 190. [Code of Conduct: <a href="https://us.qcells.com">us.qcells.com</a>]</li> <li>• Not Met: Requires suppliers to provide training</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</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</li> <li>• Not Met: Demonstrates progress through annual reporting</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 Company's parent company, Hanwha Solutions reports that 10% of its board directors are female. [Sustainability Report 2023: <a href="https://us.qcells.com">us.qcells.com</a>]</li> </ul>
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</li> <li>• Not Met: Reports information at company level across multiple pay bands: The Company's parent company, Hanwha Solutions reports that Ratio of female-to-male salary is 55% in 2022. However, no information found on Qcells, furthermore, no information was found on multiple pay bands. [Sustainability Report 2023: <a href="https://us.qcells.com">us.qcells.com</a>]</li> <li>• Not Met: Expects business relationships to do the same</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	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 create and provide or support access to green and decent jobs, as part of the low carbon transition.</li> <li>• Not Met: Demonstrates measures taken to create and support access to green and decent jobs for affected stakeholders.</li> <li>• Not Met: Demonstrates measures taken to ensure green and decent jobs promoting equality of opportunity for women and vulnerable groups</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
	and balanced workforce		
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.: The Company's parent company, Hanwha Solutions reports that 'the Qcells Division conducts quarterly orientations and implements a three-month mentoring program for experienced employees to facilitate a smooth transition. These the Qcells division conducts weekly on-the-job training (OJT) reports and special lectures to aid new employees in their adaptation process.' However, no evidence found on a public commitment to re- and/or up-skill workers displaced by the transition to a low carbon economy. [Sustainability Report 2023: <a href="https://us.qcells.com">us.qcells.com</a>]</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.</li> <li>• Not Met: Demonstrates measures taken to provide re-and/or upskilling, training or education opportunities for relevant stakeholders.</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.</li> </ul>
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 Response 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> </ul> <p>• 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".</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">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</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			experts": <a href="https://www.ohchr.org/">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 sola
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	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Public commitment to full solar supply chain transparency</li> <li>• Not Met: Publication of verified full solar supply chains: The research conducted by the Sheffield Hallam University found that while the Company plans to build an integrated ingot, wafer, cell, and module fab in the US state of Georgia and announced a 10-year polysilicon supply contract with OCI (Malaysia) from July 2024 to June 2034. The research also notes that 'The approximate annual OCI (Malaysia) polysilicon supply to Qcells will be equivalent to that needed for production of 1.5 to 2.0 GW. QCells provided no information about what company it will use to convert the OCI (Malaysia) polysilicon into wafers. Qcells may intend to use the OCI (Malaysia) polysilicon in their planned US ingot fab for blending with lower purity granular polysilicon that will be produced when REC Silicon's Moses Lake, Washington, US plant restarts.' Furthermore, the research indicates that 'All Qcells modules produced in Korea, Malaysia, and the US have a very high XUAR exposure through quartz, MGS, and polysilicon. This very high exposure assessment is assigned due to the lack of public domain information about Qcells' silicon supply chain and the reported supply relationship with Meike Solar.' Since this research was published in 2023 no further information was found on information published by the company regarding independently verified mapping of its full solar supply chain down to the raw materials level. [Sheffield Hallam University, 07/2023 updated 11/2023, "Over-Exposed: Uyghur Region Exposure Assessment for Solar Industry Sourcing": <a href="https://www.google.com/">google.com</a>]</li> </ul>
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	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Steps taken aligned with UNGPs</li> <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

\* 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.

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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