

**Renewable Energy & Human Rights Benchmark 2023
Company Profile**

Company name JA Solar
Sub-sector Solar Panel Manufacturer
Overall score 1.6% weighted average

Section score	Weighting	For section
2.9%	20%	1. UNGP core indicators
1.8%	40%	2. Salient human rights risks
0.0%	20%	3. Serious allegations
N/A	20%	4. ACT assessment as conducted by the World Benchmarking Alliance*

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: business-humanrights.org

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 2023 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 2022 CHRB methodology (20% of total)

A. Policy commitments and governance

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: General HRs commitment • Not Met: Universal Declaration of Human rights (UDHR) • Not Met: International Bill of Human Rights Score 2 <ul style="list-style-type: none"> • Not Met: Commitment to UNGPs • Not Met: Commitment to OECD MNE Guidelines
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Commitment to ILO core principles: JA Solar's 2022 Sustainability Report and ESG Report states that "JA Solar strictly adheres to the principles of open, fair and just employment, follows the human rights policies set forth in the core conventions of the International Labor Organization, and is committed to creating a diverse and inclusive employment environment." Criterion is not met due to the lack of a formal public policy document committing the Company to human rights standards. [2022 Sustainability and ESG Report, 2023: jasolar.com] • Not Met: Explicitly lists all four ILO core principles: JA Solar's 2021 Sustainability Report outlines the Company's commitments: "No child labor employees must meet the age requirements of local laws and regulations. No forced labor in any form, violence, threat, or illegal restriction of personal freedom. No interference with employees' freedom of belief. No discrimination on the grounds of ethnicity, race, nationality, religious belief, gender, age, disability, marital status, etc. Gender

* For information on the ACT methodology and scoring criteria please refer to the [World Benchmarking Alliance](https://worldbenchmarkingalliance.org).

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>equality with equal pay for equal work. Respect for employees' right to free association and collective bargaining." According to the same report, JA Solar has published a "JA Solar Code of Conduct for Suppliers" which states that "Suppliers shall not deploy child labor or force labor through slavery, imprisonment, contractual bondage, guarantees, or other means of duress, buy or sell workers, or exploit workers through threats, coercion, abduction, or fraud. Suppliers must not discriminate against employees' personal characteristics or beliefs, and all workers must be treated fairly with respect and dignity. Workers have the right to freedom of association." However, the JA Solar Code of Conduct for Suppliers is not publicly available. Criterion is not met due to the lack of a formal public policy document outlining the Company's commitment to these rights. [2021 Sustainability Report, 2022: jasolar.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expects suppliers to commit to ILO core principles: JA Solar's 2022 Sustainability Report and ESG Report states that "[b]ased on international standards, such as SA8000:2014, the Company has developed the JA Solar Sustainable Procurement Rules and requires suppliers to sign the Supplier's Letter of Commitment on Environmental Health, Safety, and Social Responsibility. The Letter clarifies the supplier's social responsibility performance and accountability mechanism and urges them to carry out self-inspection on their performance. [...] <p>In order to improve the level of social responsibility of suppliers, JA Solar conducted training on SA8000 standard for suppliers in 2022. The Standard is the world's first international standard for ethics. It covers multiple topics, such as child labor, forced labor, health and safety, freedom to organize trade unions, the right to collective bargaining, and antidiscrimination. It is applicable to companies around the world, in various industries, and of varying sizes. Its purpose is to ensure that the products supplied by suppliers meet the requirements of social responsibility standards. By explaining the development history and main content of SA8000 to suppliers, JA Solar constantly enhances the sustainable development ability of the supply chain." Criterion is not met due to the lack of a public formal policy document outlining the Company's supplier expectation. [2022 Sustainability and ESG Report, 2023: jasolar.com]</p> • Not Met: Explicitly lists all four ILO core principles for suppliers: See above.
A.1.4	Commitment to remedy	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to remedy adverse HRs impacts • Not Met: Expects suppliers to make this commitment: Not met. However, according to the 2022 Sustainability Report and ESG Report, the JA Solar Code of Conduct for Suppliers requires suppliers to "comply with applicable environmental laws and regulations and should be encouraged to implement systems aimed at minimizing the adverse impact that supply chain policies, production processes, and products may have on the environment." [2022 Sustainability and ESG Report, 2023: jasolar.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms • Not Met: Commitment to work with suppliers on remedy
A.2.1	Commitment from the top	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Board level responsibility for HRs: Not met but according to the 2022 Sustainability Report and ESG Report, "the Sustainability Management Committee has been established in the Management Leadership to promote the implementation of ESG-related matters with regular reviews on the progress of ESG-related goals." [2022 Sustainability and ESG Report, 2023: jasolar.com] • Not Met: Describes HRs expertise of Board member <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Board member/CEO signal importance of HRs in their communications

B Embedding respect and human rights due diligence

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	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> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a • Not Met: Senior responsibility for HRs implementation and decision making <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes day-to-day responsibility for implementing HRs commitments

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Day-to-day resources and expertise allocation in own operations • Not Met: Resources and expertise allocation in supply chain
B.2.1	Identifying human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes process of identifying risks in own operations • Not Met: Describes process for identifying risks in business relationships <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes global risk identification system incl. stakeholder consultation • Not Met: Describes how risk identification system is triggered by new circumstances • Not Met: Describes risks identified in relation to new circumstances: Not met but according to the 2022 Sustainability Report and ESG Report, "JA Solar does not use conflict minerals, and suppliers need to conduct due diligence on the corresponding mineral supply chain to jointly create a "conflict-free" supply chain." [2022 Sustainability and ESG Report, 2023: jasolar.com]
B.2.2	Assessing human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes assessment process and discloses salient HRs risks • Not Met: Describes how process applies to supply chain • Not Met: Public disclosure of results of HRs risk assessment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Describes how assessment involved affected stakeholders
B.2.3	Integrating and acting on human rights risks and impact assessments	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes system to prevent, mitigate and remediate HRs issues • Not Met: Describes how global system applies to supply chain • Met: Example of actions decided on at least 1 salient HRs issue: For example, in terms of the sourcing of conflict minerals, in particular tin, JA Solar's 2022 Sustainability Report and ESG Report states that "Based on the existing sustainable development strategy, JA Solar encourages suppliers to comply with the Organization for Economic Co-operation and Development (OECD) initiative and exercise due diligence on the mineral supply chain for which they are responsible. The Company also encourages suppliers to track the origin of minerals they use to manufacture products based on a conflict-free smeltery plan developed under the Conflict-Free Sourcing Initiative (CFSI). In 2022, JA Solar positively explored and applied the traceability mechanism for production raw materials. Full industry chain traceability has been realized for some modules. Currently, the conflict mineral material involved in the production and operation of JA Solar is "tin", with no other materials involved. At present, all the metal tin used by the corresponding suppliers of the Company is produced in Chinese mainland." [2022 Sustainability and ESG Report, 2023: jasolar.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Describes how stakeholders involved in decisions about actions taken
B.2.4	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> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes system for evaluation effectiveness of actions • Not Met: Example of lessons learned from evaluation effectiveness of actions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involves stakeholders in evaluation effectiveness of actions
B.2.5	Communicating on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders: No clear examples but JA Solar's 2022 Sustainability Report and ESG Report states that "JA Solar attaches great importance to communication with stakeholders. It constantly improves various communication mechanisms, actively listens to the voices of stakeholders, understands their demands, and responds with practical actions." It goes on the list the communication channels for the following stakeholders: Customers, Shareholders and Investors, Staff, Suppliers and Partners, Government and Regulatory Services, Community and NGO." [2022 Sustainability and ESG Report, 2023: jasolar.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes challenges to effective comms and how it is working to address them

C. Remedies and grievance mechanisms

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism accessible to all workers: According to 2021 JA Solar Australia's Modern Slavery Statement, "JA Solar Group has issued and implemented a Code of Conduct that applies to all its and JA Solar Australia's employees. The Code of Conduct explicitly prohibits any use of modern slavery, forced labour and child labour. Several whistle-blowing channels are in place for both employees and external stakeholders to report any potential violations of the Code of Conduct, including exposure to modern slavery." However, this document only applies to the subsidiary and it remains unclear whether there is a company-wide mechanism in place. As the Code of conduct could not be accessed at the time of the research, it was not possible to verify whether the Company owns the statements made by its Australian subsidiary as its own and whether the mechanism would be suitable for all human rights violations. [Modern Slavery Statement FY 2021, 29/06/2022: modernslaveryregister.gov.au] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and workers made aware • Not Met: Describes how workers in supply chain access grievance mechanism: According to 2021 JA Solar Australia's Modern Slavery Statement, "JA Solar Group has issued and implemented a Code of Conduct that applies to all its and JA Solar Australia's employees. The Code of Conduct explicitly prohibits any use of modern slavery, forced labour and child labour. Several whistle-blowing channels are in place for both employees and external stakeholders to report any potential violations of the Code of Conduct, including exposure to modern slavery." However, this document only applies to the subsidiary and it remains unclear whether there is a company-wide mechanism in place. As the Code of conduct could not be accessed at the time of the research, it was not possible to verify whether the Company owns the statements made by its Australian subsidiary as its own. [Modern Slavery Statement FY 2021, 29/06/2022: modernslaveryregister.gov.au] • Not Met: Expects suppliers to convey expectation to their suppliers: JA Solar Australia's 2021 Modern Slavery statement indicates that "[t]he Supplier Code requires suppliers to adopt a management system to ensure compliance with the Supplier Code and the suppliers are expected to hold their suppliers and subcontractors to the same standards and practices." However, this document only applies to the subsidiary. Criterion not met. As the Supplier code of conduct could not be accessed at the time of the research, it was not possible to verify whether the Company owns the statements made by its Australian subsidiary as its own. [Modern Slavery Statement FY 2021, 29/06/2022: modernslaveryregister.gov.au]
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> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism accessible to all external individuals and communities <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware • Not Met: Describes how external individuals/communities access grievance mechanism • Not Met: Expects supplier to convey expectation to their suppliers
C.7	Remedying adverse impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes approach taken to remedy adverse HRs impacts • Not Met: Describes how remedy would be provided if no adverse impact identified <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes changes to systems, processes and practices to prevent future impacts • Not Met: Describes approach to monitoring/implementing agreed remedy • Not Met: Describes approach to learning from incidents if no adverse impacts identified

CSI. Responsible lobbying and political engagement fundamentals

Indicator Code	Indicator name	Score (out of 2)	Explanation
CSI.18	Responsible lobbying and political engagement fundamentals	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Publicly available policy statement(s) (or policy(ies)) setting out lobbying and political engagement approach. • Not Met: Publicly available policy statement that specifies the Company does not make political contributions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Disclosure of expenditures on lobbying activities • Not Met: Requirement for third-party lobbyists to comply with the Company's lobbying and political engagement policy (or policies)

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> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Expectation of project developer clients to have a public commitment to respect indigenous rights • Not Met: Expectation for suppliers in contracts or supplier codes of conduct to have public commitment to respect indigenous rights <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to only work with business partners that respect FPIC (in line with ILO No.169)
D.2.M	Engagement with all affected communities	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how local communities identified and engaged in the last two years: For manufacturers, this criteria is looking for a process to engage with communities on potential impacts related to the operational phase of the project the manufacturer is involved in (ie: impacts of the construction, operation/maintenance on communities for example). Not met but according to the 2022 Sustainability Report and ESG Report, the Company's engagements with communities include "Public welfare activities, organization of relief efforts, environmental protection activities, etc." [2022 Sustainability and ESG Report, 2023: jasolar.com] • Not Met: Provides two examples of engagement with communities: Not met but according to the 2022 Sustainability Report and ESG Report, "The overseas base of JA Solar has also been vigorously supporting local development. JA Solar's Vietnam Base continues to carry out material donation activities and work with surrounding communities to achieve common prosperity. In January 2022, JA Solar's Vietnam Base donated RMB 5,600 to poor people in Yen The County, Bac Giang Province to celebrate the Spring Festival. In November 2022, the base donated RMB 70,000 to organize the "Caring and Warmth" activity in Sơn Động County, Bac Giang Province, Vietnam." [2022 Sustainability and ESG Report, 2023: jasolar.com] • Not Met: Examples of engagement refer to marginalised groups and provide additional detail: For manufacturers, this criteria is looking for an expectation that project developers have these elements in place in the consultations they undertake. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HRs issues • Not Met: Describes how stakeholders views influenced company's HRs approach
D.3.M	Benefit and ownership sharing policy	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Rewards for clients that have a commitment to identify potential benefit and ownership sharing <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Rewards for clients for disclosing statistics for each project (demographics of ownership sharing)
D.4.M	Local wind & solar energy access, affordability	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Actions taken to support access and affordability of renewable energy in the value chain: JA Solar's 2022 Sustainability Report and ESG Report states that "Exerting its own industrial and technological advantages, JA Solar actively assists overseas regions in the construction of PV projects in a bid to build a community with a shared future for humankind. In 2022, JA Solar ardently promoted the "Southern Entrepreneurship" 1.6MW project, providing PV module assistance to

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>countries such as Somalia, Central Africa, Lebanon, Sudan, and supporting the development of PV industry in technologically backward countries and regions." In addition, " JA Solar is concerned about every corner of the world. In 2022, it made donations to United Nations High Commissioner for Refugees (UNHCR), providing PV lamps for forcibly displaced families, and delivering support to refugees in dire straits in various parts of the world." Criterion is not met because it remains unclear whether the Company is taking actions in its value chain or in relation to communities affected by the projects it supplies. [2022 Sustainability and ESG Report, 2023: jasolar.com]</p> <ul style="list-style-type: none"> • Not Met: Including a timebound action plan and reporting targets on supporting energy access and affordability in consultation with communities <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Public support for government policies addressing energy access

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> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Expectation for clients to have commitment to respect land ownership/natural resources as in VGGT • Not Met: Expectation for suppliers to have commitment to respect land ownership/natural resources as in VGGT <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Steps taken to use leverage to resolve land rights issues or disclosure that no such issues arose
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> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Expectations for clients to commit to IFC PS 5 for physical and economic displacements • Not Met: Expectations for suppliers to commit to IFC PS 5 for physical and economic displacements • Not Met: Expectation for suppliers to have a commitment not to relocate without FPIC and to providing compensation <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expectation for clients to disclose statistics on relocations (current and planned projects) • Not Met: Expectation for suppliers to publish statistics on relocations (current and planned projects) • Not Met: Expectation for clients to disclose reviews of living conditions of relocated communities • Not Met: Expectation for suppliers to publish reviews of living conditions of relocated communities • Not Met: Describes approach in relation to relocation

F. Security and conflict-affected areas (incl. responsible mineral sourcing)

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> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to heightened HRDD in conflict affected areas: JA Solar's 2022 Sustainability Report and ESG Report states that "JA Solar has set clear "conflict minerals" review clauses in its supplier admission and daily review. These clauses explicitly require suppliers to verify the source of purchased materials and products while ensuring the traceability and controllability of gold, tungsten, tantalum, and tin minerals used in the supply chain. For suppliers who refuse to track and monitor the origin of conflict minerals or are unable to determine the identity of conflict minerals, JA Solar will suspend its cooperative relationship with them. Based on the existing sustainable development strategy, JA Solar encourages suppliers to comply with the Organization for Economic Co-operation and Development (OECD) initiative and exercise due diligence on the mineral supply chain for which they are responsible. The Company also encourages suppliers to track the origin of minerals they use to manufacture products based on a conflict-free smeltery plan developed under the Conflict-Free Sourcing Initiative (CFSI). In 2022, JA Solar positively explored and applied the traceability mechanism for production raw materials. Full industry chain traceability has been realized for some modules. "Criterion is not met however as indicator asks for broader approach to sourcing from conflict-affected/high risk areas beyond conflict minerals. [2022 Sustainability and ESG Report, 2023: jasolar.com] • Not Met: Steps taken to assess and mitigate these risks with conflict sensitive lens

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 • Not Met: How stakeholders are involved in the process to mitigate risks
F.2.M	Evidence of security provider human rights assessments	0	The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Expectations for clients to regularly conduct risk assessments regarding security forces • Not Met: Expectations for suppliers to regularly conduct risk assessments regarding security forces • Not Met: Regularly conducts risk assessment regarding security forces Score 2 • Not Met: Expectation for clients to have commitment to Voluntary Principles on Security and HRs • Not Met: Expectation for suppliers to have commitment to Voluntary Principles on Security and HRs • Not Met: If applicable, discloses use of private security providers and uses only ICoCA members. If direct employment of security, commitment to follow ICoCA itself.
F.3.M	Responsible sourcing of minerals: Arrangements with suppliers	0	The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Statement on OECD Guidance aligned due diligence and requirement in contracts/codes with suppliers: JA Solar's 2022 Sustainability Report and ESG Report states that "JA Solar has set clear "conflict minerals" review clauses in its supplier admission and daily review. These clauses explicitly require suppliers to verify the source of purchased materials and products while ensuring the traceability and controllability of gold, tungsten, tantalum, and tin minerals used in the supply chain. For suppliers who refuse to track and monitor the origin of conflict minerals or are unable to determine the identity of conflict minerals, JA Solar will suspend its cooperative relationship with them. Based on the existing sustainable development strategy, JA Solar encourages suppliers to comply with the Organization for Economic Co-operation and Development (OECD) initiative and exercise due diligence on the mineral supply chain for which they are responsible. The Company also encourages suppliers to track the origin of minerals they use to manufacture products based on a conflict-free smeltery plan developed under the Conflict-Free Sourcing Initiative (CFSI). In 2022, JA Solar positively explored and applied the traceability mechanism for production raw materials. Full industry chain traceability has been realized for some modules." However, the Company does not show that it is conducting due diligence in accordance to the OECD Guidance. In addition, "Encouraging suppliers" is not sufficient to fulfill this requirement. [2022 Sustainability and ESG Report, 2023: jasolar.com] • Not Met: Describes work with suppliers on risk assessment and improving DD Score 2 • Not Met: Disclosure of supply chain mapping: Not met but according to the 2022 Sustainability Report and ESG Report, "[c]urrently, the conflict mineral material involved in the production and operation of JA Solar is "tin", with no other materials involved. At present, all the metal tin used by the corresponding suppliers of the Company is produced in Chinese mainland." [2022 Sustainability and ESG Report, 2023: jasolar.com]
F.4.M	Responsible sourcing of minerals: Risk identification in mineral supply chains	0	The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Describes risk identification and disclosure in line with OECD Guidance • Not Met: Describes process to identify smelters/refiners and assessment of whether these carried out due diligence in accordance with OECD Guidance Score 2 • Not Met: Discloses smelters/refiners assessed in line with OECD Guidance • Not Met: Risk identification process covers all minerals: Not met but according to the 2022 Sustainability Report and ESG Report, "[c]urrently, the conflict mineral material involved in the production and operation of JA Solar is "tin", with no other materials involved. At present, all the metal tin used by the corresponding suppliers of the Company is produced in Chinese mainland." [2022 Sustainability and ESG Report, 2023: jasolar.com]
F.5.M	Responsible sourcing of minerals: Risk management in the mineral supply chain	0.5	The individual elements of the assessment are met or not as follows: Score 1 • Met: Steps taken to respond to risks in mineral supply chain: JA Solar's 2022 Sustainability Report and ESG Report states that "JA Solar has set clear "conflict minerals" review clauses in its supplier admission and daily review. These clauses explicitly require suppliers to verify the source of purchased

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>materials and products while ensuring the traceability and controllability of gold, tungsten, tantalum, and tin minerals used in the supply chain. For suppliers who refuse to track and monitor the origin of conflict minerals or are unable to determine the identity of conflict minerals, JA Solar will suspend its cooperative relationship with them. Based on the existing sustainable development strategy, JA Solar encourages suppliers to comply with the Organization for Economic Co-operation and Development (OECD) initiative and exercise due diligence on the mineral supply chain for which they are responsible. The Company also encourages suppliers to track the origin of minerals they use to manufacture products based on a conflict-free smeltery plan developed under the Conflict-Free Sourcing Initiative (CFSI). In 2022, JA Solar positively explored and applied the traceability mechanism for production raw materials. Full industry chain traceability has been realized for some modules." [2022 Sustainability and ESG Report, 2023: jasolar.com]</p> <ul style="list-style-type: none"> • Met: Description of process to monitor performance of risk mitigation measures: See above. • Not Met: Disclosure of significant improvements over time <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How suppliers and affected stakeholders engaged on strategy • Not Met: Processes cover all minerals: Not met but according to the 2022 Sustainability Report and ESG Report, "[c]urrently, the conflict mineral material involved in the production and operation of JA Solar is 'tin', with no other materials involved. At present, all the metal tin used by the corresponding suppliers of the Company is produced in Chinese mainland." [2022 Sustainability and ESG Report, 2023: jasolar.com]

G. Protection of human rights and environmental defenders

Indicator Code	Indicator name	Score (out of 2)	Explanation
G.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> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Zero tolerance of threats/attacks on HRDs • Not Met: Expectation on business partners in value chain to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Description of how working with HRDs to create safe and enabling environment

H. Labour rights (incl. protection against forced labour)

Indicator Code	Indicator name	Score (out of 2)	Explanation
H.1.M	Health and safety	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Discloses quantitative information on H&S in own operations (injury rate or lost days and fatalities) in last reporting period: JA Solar's 2022 Sustainability Report and ESG Report states that "In 2022, the Company's occupational health and safety management system covered 100% of employees, with 0 occupational disease cases, The rate of work loss accidents per million working hours was 0.47, and 1 employee death due to work-related injuries." [2022 Sustainability and ESG Report, 2023: jasolar.com] • Not Met: Expects disclosure of H&S information of relevant business relationships <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Sets targets for H&S performance (including injury rates or lost days and fatalities) • Not Met: Met targets or explains why not or how improve H&S management systems
H.2.M	Forced labour risk management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Board level oversight over policies on forced labour in supply chain. How relevant stakeholders informed board discussions • Not Met: Suppliers to have these arrangements in place

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses ongoing efforts to prevent and mitigate forced labour in own ops and supply chain: JA Solar Australia's 2021 Modern Slavery statement indicates that "[a]ll external photovoltaic suppliers of JA Solar Group have to sign a document called Supplier EHS and Social Responsibility Letter of Commitment, which requires the relevant supplier to comply with the ILO Forced Labour Convention (No. 29). Photovoltaic suppliers also have to adhere to JA Solar Group's Supplier Code of Conduct (the "Supplier Code") that is a central part of the procurement contract. The Supplier Code strictly prohibits child labour, involuntary labour, human trafficking and modern slavery and includes several whistle blowing channels that can be used by the suppliers, their employees and other stakeholders." Criterion is not met because this only refers to the Company's Australian subsidiary. As the Company's supplier code of conduct or the supplier EHS and Social Responsibility Letter of Commitment could not be accessed at the time of the research, it could not be verified if the Company owns the statements made by its subsidiary as its own. [Modern Slavery Statement FY 2021, 29/06/2022: modernslaveryregister.gov.au] • Not Met: Factors to be considered when ending a business relationship
H.3.M	Prohibition of forced labour: Wage practices	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Pays workers regularly, in full and on time • Not Met: Payslips show wages and legitimate deductions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Description of implementation and monitoring of this practice: Not met but according to the 2022 Sustainability Report and ESG Report, the JA Solar SDGs Map indicates that "JA Solar provides employees with equal opportunities, a safe work environment and decent work. This supports them in obtaining fair income, a better workplace, better welfare protection, and personal development prospects. While creating employment opportunities, the Company drives the development of enterprises in the upstream and downstream of the industrial chain and fosters the sustainable development of the industry." [2022 Sustainability and ESG Report, 2023: jasolar.com] • Not Met: Assessment scope of failure to pay workers directly in supply chain • Not Met: Analysis of trends demonstrating progress
H.4.M	Prohibition of forced labour: Restrictions on workers	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Does not retain documents or restrict movement of workers • Not Met: Describes working with suppliers on free movement of workers <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Description of implementation and monitoring of this practice
H.5.M	Freedom of association and collective bargaining	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment on FoA/CB and requirements in suppliers codes and contracts: JA Solar's 2021 Sustainability Report outlines the Company's commitments: "No child labor employees must meet the age requirements of local laws and regulations. No forced labor in any form, violence, threat, or illegal restriction of personal freedom. No interference with employees' freedom of belief. No discrimination on the grounds of ethnicity, race, nationality, religious belief, gender, age, disability, marital status, etc. Gender equality with equal pay for equal work. Respect for employees' right to free association and collective bargaining." According to the same report, JA Solar has published a "JA Solar Code of Conduct for Suppliers" which states that "Suppliers shall not deploy child labor or force labor through slavery, imprisonment, contractual bondage, guarantees, or other means of duress, buy or sell workers, or exploit workers through threats, coercion, abduction, or fraud. Suppliers must not discriminate against employees' personal characteristics or beliefs, and all workers must be treated fairly with respect and dignity. Workers have the right to freedom of association." However, the JA Solar Code of Conduct for Suppliers is not publicly available. [2021 Sustainability Report, 2022: jasolar.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes work with suppliers on FoA/CB: JA Solar's 2022 Sustainability Report and ESG Report states that in terms of "Case Supplier Training on SA8000 Standard": "In order to improve the level of social responsibility of suppliers, JA Solar conducted training on SA8000 standard for suppliers in 2022. The Standard is the world's first international standard for ethics. It covers multiple topics, such as child labor, forced labor, health and safety, freedom to organize trade unions, the right to collective bargaining, and antidiscrimination. It is applicable to companies around the world, in various industries, and of varying sizes. Its purpose is to ensure that the products supplied by suppliers meet the requirements of social responsibility standards. By explaining the development history and main content of SA8000 to suppliers, JA Solar constantly enhances the sustainable development ability of the supply chain." However, the evidence does not specify how the Company works with suppliers specifically on the issue of FoA/CB. [2022 Sustainability and ESG Report, 2023: jasolar.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of FoA/CB in supply chain • Not Met: Analysis of trends demonstrating progress
H.6.M	Living wage (in supply chains)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on living wage in supplier codes and contracts • Not Met: Describes work with suppliers on living wage <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: The company provides evidence that its suppliers pay a living wage • Not Met: Requirement for suppliers to regularly review definition of living wages with relevant trade unions

I. Right to a healthy and clean environment

Indicator Code	Indicator name	Score (out of 2)	Explanation
I.1.M	Environmental impact assessment and remediation	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to only supply projects that conduct public EIA and CIA: The company's Sustainability Report and ESG Report states that "JA Solar has always pursued the path of green development, providing clean and efficient energy to users worldwide. It also practices green production and forges an environmentally friendly enterprise. The Company actively identifies and complies with relevant laws and regulations while continuously improving and implementing the environmental management system under the guidance of laws and regulations, such as the Environmental Protection Law of the People's Republic of China, the Environmental Impact Assessment Law of the People's Republic of China, and the Management Measures for Legal Disclosure of Enterprise Environmental Information." [2022 Sustainability and ESG Report, 2023: jasolar.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to only supply projects that guarantee compensation for environment and people affected
I.2.M	Life cycle assessment	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Conducts regular public life cycle assessments (including risks related to raw material sourcing, waste, and decommissioning): No clear reference to ISO 14040 but JA Solar's 2022 Sustainability Report and ESG Report states that "JA Solar positively undertakes environmental responsibilities throughout the entire product life cycle. It disassembles and recycles waste PV modules to help cover "the last mile" of the PV green chain. It has established a long-term strategic partnership with PV CYCLE, a world-renowned PV module recycling agency, to ensure that all modules exported to the EU comply with WEEE directives and corresponding national electronic waste disposal specifications and requirements. As a global member of PV CYCLE, JA Solar is also actively delivering solutions for waste PV modules to customers in non-EU regions. In September 2022, JA Solar Group passed the audit conducted by Mazars, a French third-party audit agency, on the recycling of waste PV modules and WEEE compliance. In order to further enhance employees understanding and increase awareness of the disassembly and recycling of PV products, in October 2022, the Company engaged PV CYCLE experts to carry out online training on PV product recycling. Its employees' understanding of product life cycle management has been enhanced." [2022 Sustainability and ESG Report, 2023: jasolar.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Action plans to address adverse impacts identified • Not Met: Reports on progress made on action plan (including recycling/end-of-life)

J. Transparency and anti-corruption

Indicator Code	Indicator name	Score (out of 2)	Explanation
J.1.M	Anti-corruption due diligence and reporting	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to prohibiting bribes to public officials: The 2022 Sustainability Report and ESG Report indicates that "JA Solar focuses on building a robust integrity system to prevent corruption and strives to create a credible and corruption-free enterprise. The Company strictly complies with the Anti-unfair Competition Law of the People's Republic of China, the Anti-money Laundering Law of the People's Republic of China, the Anti-monopoly Law of the People's Republic of China, the Anti-corruption Law of Vietnam, and other laws and regulations related to anti bribery, anti-fraud, anti-extortion, and anti-money laundering in various overseas operation locations. A series of policies have been formulated and issued, including the Business Ethics Policy, the Internal Audit Management Policy, the Implementation Rules for Punishment of Audit and Supervision Violations, the Anti-fraud Reporting and Handling Procedures, and the Engineering Audit and Supervision Management Measures. This strictly prohibits corruption and other violations." However, no evidence was found on a commitment on bribery of public officials. [2022 Sustainability and ESG Report, 2023: jasolar.com] • Not Met: Expectation extends to relevant business relationships: No clear reference to the Convention. However, the 2022 Sustainability Report and ESG Report indicates that "[i]n the Code of Conduct for Suppliers, the Company prohibits employees from offering, promising, authorizing, or giving bribes, and explicitly prohibits giving or providing any valuable items to illegally induce the purchase, lease, use, or recommendation of purchasing or leasing the Company's products or services. The relationship between company employees and clients shall not violate any law and shall comply with applicable professional or industry codes of conduct." [2022 Sustainability and ESG Report, 2023: jasolar.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Reports on any complaints on corruption and bribery • Not Met: Reports that no such complaints were made
J.2.M	Payments to governments & contract transparency	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Publishing a tax CbCR in line with GRI 207-4, or expecting project developers clients to disclose payments to governments at project level (including on land and natural resources): No information has been identified in the company's reports and policies available on its website. In future assessments, the Company will be expected to demonstrate it publishes a tax CbCR and expects project developers clients to report on its payments to governments at project level, including for purchase or rent of land or natural resources related to their renewable energy projects. • Not Met: Disclosure of terms, contracts, agreements for those payments • Not Met: Expectation for business relationships to disclose this information <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Supports governments to disclose contracts and licenses on renewable energy project in line with EITI

K. Diversity, equality and inclusion

Indicator Code	Indicator name	Score (out of 2)	Explanation
K.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> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides mandatory and regular training as per ILO No 190: Not met but 2022 Sustainability Report and ESG Report indicates that "[t]he Company firmly prohibits all forms of workplace discrimination, harassment, coercion, threats, and violence, and has established a sound human resources management and system." [2022 Sustainability and ESG Report, 2023: jasolar.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Requires suppliers to do the same: Not met but according to the 2022 Sustainability Report and ESG Report, the JA Solar Code of Conduct for Suppliers stipulates that "[s]uppliers must not discriminate against employees' personal characteristics or beliefs, and all workers must be treated fairly with respect and dignity. Workers have the right to freedom of association." [2022 Sustainability and ESG Report, 2023: jasolar.com] • Not Met: Provides materials and access to resources for trainings

Indicator Code	Indicator name	Score (out of 2)	Explanation
K.2.M	Gender balance and sensitivity	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Timebound action plan to integrate gender lens to all relevant documents including on value chain • Not Met: Demonstrates progress through annual reporting <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Women and non-binary people make up at least 40% of the Company's board of directors and executives, or executive board: Not met. According to the 2022 Sustainability Report and ESG Report, the "percentage of female in the board of directors" is 33%. [2022 Sustainability and ESG Report, 2023: jasolar.com]
K.3.M	Gender wage gap reporting	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Has closed gender wage gap: Not met but according to the 2022 Sustainability Report and ESG Report, "[t]he Company fully practices the policy of gender equality and equal remuneration with full protection of the special rights and interests of female employees in terms of salary and treatment." [2022 Sustainability and ESG Report, 2023: jasolar.com] • Not Met: Timebound commitment to close gender wage gap: Not met but according to the 2022 Sustainability Report and ESG Report, the JA Solar SDGs Map indicates that JA Solar "adheres to equal pay for equal work for both male and female employees as part of our commitment to creating a fair workplace environment." [2022 Sustainability and ESG Report, 2023: jasolar.com] • Not Met: Reports information at company level across multiple pay bands <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expects business relationships to do the same

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	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Public Commitment to create and provide or support access to green and decent jobs, as part of the low carbon transition. • Not Met: Demonstrates measures taken to create and support access to green and decent jobs for affected stakeholders. • Not Met: Demonstrates measures taken to ensure green and decent jobs promoting equality of opportunity for women and vulnerable groups
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"> • Not Met: Public commitment to re-and/or up-skills workers displaced by the transition to a low carbon economy. • Not Met: Disclosure of its process(es) for identifying skills gaps for workers and affected stakeholders, in the context of the low carbon transition. • Not Met: Demonstrates measures taken to provide re-and/or upskilling, training or education opportunities for relevant stakeholders. • 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.
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"> • Not Met: Discloses process(es) for aligning its lobbying activities with policies and regulation supporting the just transition. • Not Met: Discloses where its lobbying activities do not align with policies and regulation that support the just transition. • Not Met: Discloses action plan addressing misalignment of lobbying activities with policies and regulation that support just transition. • Not Met: Demonstrates lobbying for just transition and regulations enabling green and decent jobs, reskilling and/or social protection

M. Responses to Serious Allegations (20% of total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(0).0	Serious risks of supply chain forced labour		<p>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". [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": documents-dds-ny.un.org] [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": ohchr.org] [Sheffield Hallam University, May 2021, "In Broad Daylight - Uyghur Forced Labour and Global Solar Supply Chains": shu.ac.uk] [Business and Human Rights Resource Centre, 02/08/2021, "China: Significant proportion of global solar value chain vulnerable to alleged forced labour in Uyghur Region, says major study": business-humanrights.org]</p>
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	<ul style="list-style-type: none"> Not Met: No public information found that meet the requirements of this indicator. [See also: JA Solar response]

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(0).2	<p>If mapping identifies suppliers linked to regions where there is a high risk of forced labour including those identified by UN bodies, the company explains steps taken and how these align with steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships). The company indicates that this information is relevant to all destination markets.</p> <p>•Note: Any disengagement needs to be verified and decision-making to continue engagement with “crucial business relationships” in high-risk area needs to be explained, in line with OHCHR Guidance on Business & Human Rights in Challenging Contexts: “Where a business enterprise has determined that a relationship is indeed “crucial” within the meaning of Guiding Principle 19, and that it will be continuing with the relationship on that basis, it should be transparent with stakeholders and the public at large about the decision-making process used to arrive at that determination and the criteria used, which should be objectively reasonable.”</p>	0	<ul style="list-style-type: none"> • Not Met: No public information found that meet the requirements of this indicator. [See also: JA Solar response]

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 September 2023[‡].

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 2023 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 electric utilities 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.

BHRRC does not make any guarantee or other promise, representation, or warranty as to the truth, accuracy, reliability or completeness of the statements of fact contained within, or any results that may be obtained from using its content. BHRRC does not have any

[†] Cut-off dates: 30 June 2023 for companies that did not engage with the benchmark; the expiration of the feedback period (between Aug/Sep 2023) for companies that engaged with the benchmark.

[‡] Further outreach and engagement with a subset of companies on the specific issue of exposure to forced labour risks was conducted in October 2023.

obligation to provide the users of the Benchmark with additional information or to update the information contained therein or to correct any inaccuracies. That said, the assessment process has been conducted by BHRRRC and its research partner the EIRIS Foundation in good faith and in the spirit of dialogue and cooperation.

Neither this content, nor any examples cited, constitute investment advice, nor should it be used to make any investment decision without first consulting one's own financial advisor and conducting one's own research and due diligence. BHRRRC does not receive any payment, compensation, or fee for the use or citation of any information included in this content. To the maximum extent permitted by law, BHRRRC disclaims any and all liability in the event any information, commentary, analysis, opinions, advice, and/or recommendations prove to be inaccurate, incomplete, or unreliable, or result in any investment or other losses. We reserve the right to disallow users from further using our data if, in our assessment, these are used to attempt, perpetuate, or cause harm and violations of human rights.

This work is the product of the Business & Human Rights Resource Centre, licensed under a Creative Commons [Attribution-NonCommercial-ShareAlike 4.0 International License](https://creativecommons.org/licenses/by/4.0/). Commercial use of this material or any part of it will require a license. Those wishing to commercialise the use of this work should contact the Business & Human Rights Resource Centre. Indicators in Themes A, B, C, L and first section of M and Low-Carbon Transition scores (ACT) are the product of the World Benchmarking Alliance. Our work is licensed under the Creative Commons Attribution 4.0 International License. To view a copy of this license, visit <https://creativecommons.org/licenses/by/4.0/>