

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

**Company name** Jinko Solar  
**Sub-sector** Solar Panel Manufacturer  
**Overall score** 5.1% weighted average

Section score	Weighting	For section
13.2%	20%	1. UNGP core indicators
3.6%	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](https://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	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: General HRs commitment: JinkoSolar's 2022 ESG Report states that "Jinko Solar [...] responds to international initiatives and standards such as the Universal Declaration of Human Rights, the List of International Labour Organization Conventions, the UN Guiding Principles on Business and Human Rights. We value and respect the basic rights and interests of all employees at home and abroad, and maintain zero tolerance for infringement in relevant fields." Criterion is not met however due to the lack of a policy statement committing the Company to respecting human rights. [2022 ESG Report, 2023: <a href="https://jinkosolar.eu">jinkosolar.eu</a>]</li> <li>• Not Met: Universal Declaration of Human rights (UDHR): See above.</li> <li>• Not Met: International Bill of Human Rights</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to UNGPs: See above.</li> <li>• Not Met: Commitment to OECD MNE Guidelines: JinkoSolar's 2021 ESG Report states that "the Company complies with the Responsible Minerals Initiative (RMI), the United Nations and the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas." Criterion is not met because this is not a policy statement and there is no mention of the OECD Guidelines for Multinational Enterprises. [2021 ESG Report, 2022: <a href="https://jinkosolar.eu">jinkosolar.eu</a>]</li> </ul>

\* 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
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Commitment to ILO core principles: See below. [Business Code of Conduct and Ethics, N/A: <a href="https://jinkosolar.eu">jinkosolar.eu</a>]</li> <li>• Met: Explicitly lists all four ILO core principles: JinkoSolar's 2021 Code of Business Conduct and Ethics states that "VI Freedom of Association: The Company shall ensure that their employees, without distinction, have the right of association, union membership and collective bargaining." The Code of Business Conduct and Ethics states that "V. No Force Labor and No Child Labor: The Company shall not allow any form of forced or involuntary labor in their workplace. [...] The Company shall not employ minors." In terms of discrimination, the Code of Business Conduct and Ethics states "IV. Discrimination and Harassment: The Company is firmly committed to providing equal opportunity in all aspects of employment and will not tolerate any illegal discrimination or harassment based on race, ethnicity, religion, gender, age, national origin or any other protected class." [Business Code of Conduct and Ethics, N/A: <a href="https://jinkosolar.eu">jinkosolar.eu</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Expects suppliers to commit to ILO core principles: JinkoSolar's 2022 Supply Chain Partner Code of Conduct "aims to deliver relevant requirements and expectations to supply chain partners" and the document contains express clauses on forced labour, child labour and anti-discrimination. [Supply Chain Partner Code of Conduct, 2022: <a href="https://jinkosolar.eu">jinkosolar.eu</a>]</li> <li>• Met: Explicitly lists all four ILO core principles for suppliers: See above.</li> </ul>
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"> <li>• Not Met: Commitment to remedy adverse HRs impacts</li> <li>• Not Met: Expects suppliers to make this commitment</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to collaborate with judicial or non-judicial mechanisms</li> <li>• Not Met: Commitment to work with suppliers on remedy</li> </ul>
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"> <li>• Not Met: Board level responsibility for HRs: JinkoSolar's 2022 ESG Report outlines board responsibilities but there is no mention of specific governance oversight for the respect of human rights. According to the 2022 ESG Report, "The Company has established a top-down ESG management structure consisting of the ESG Management Committee, ESG Promotion Office, and ESG internal and external collaborative organizations. [...] The Chairman of the Board serves as the Chairman and the General Manager serves as the Chairman of the Executive Committee. [...] ESG Committee prioritizes reducing carbon emissions and addressing climate change, which will be reported to the Board of Directors as a key topic regularly." [2022 ESG Report, 2023: <a href="https://jinkosolar.eu">jinkosolar.eu</a>]</li> <li>• Not Met: Describes HRs expertise of Board member</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Board member/CEO signal importance of HRs in their communications</li> </ul>

## 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"> <li>• Met: Score of 1 on A.1.2.a</li> <li>• Not Met: Senior responsibility for HRs implementation and decision making: No specific mention of a human rights manager role, although the 2022 ESG Report outlines JinkoSolar's policy of "establishing a community relations manager position" [2022 ESG Report, 2023: <a href="https://jinkosolar.eu">jinkosolar.eu</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes day-to-day responsibility for implementing HRs commitments: No clear reference to such responsibility but JinkoSolar's 2022 ESG Report states the ESG Management Committee ensures that "strategic implementation and ESG demands are integrated into the Company's decision-making process." [2022 ESG Report, 2023: <a href="https://jinkosolar.eu">jinkosolar.eu</a>]</li> <li>• Not Met: Day-to-day resources and expertise allocation in own operations</li> <li>• Not Met: Resources and expertise allocation in supply chain</li> </ul>
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"> <li>• Not Met: Describes process of identifying risks in own operations: JinkoSolar Australia Holding's 2022 Australia Modern Slavery statement indicates that "Jinko</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Solar Group has implemented the following due diligence activities to monitor modern slavery risks in its own operations and supply chain: A SAQ was rolled out to our suppliers as part of our ongoing due diligence efforts to map out potential risks in the supply chain and identify areas of high-risk exposure to prioritize resources and further monitoring. Use of a third-party proprietary web scanning tool to retrieve compliance data regarding supplier and business partners. The tool covers the risk areas of human rights, vulnerable minorities, ethical violations, environment, health and safety, and financial instability. The evaluation enables Jinko Solar Group to have oversight of emerging and existing risks, and to be able to manage these accordingly through supplier engagement, monitoring and due diligence. Jinko Solar corporate social responsibility assessment standard was further developed during 2022, in consonance with international recognized standards such as the ones developed by the Responsible Business Alliance. The newly implemented standard concerns employment relationship management, protection of child labour and underage workers, working hours, salary and welfare, anti-discrimination, humane treatment and punishment, freedom of association and collective negotiation, health and safety, environment and other comparable matters. Based on the results of the risk assessment, social compliance audits were conducted by both internal audit team as well as an independent third-party auditor." However, it is not clear what the Company's process is for identifying risks in its own operations, as the information found only describes steps taken with regard to suppliers and business partners.</p> <p>Furthermore, the evidence was found in documents published by the Company's Australian subsidiary. It is not clear whether the Company owns the statements made in this document as its own. [Jinko Solar Australia Holdings Modern Slavery Statement 2022, 19/06/2023: <a href="https://modernslaveryregister.gov.au">modernslaveryregister.gov.au</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Describes process for identifying risks in business relationships: JinkoSolar Australia Holding's 2022 Australia Modern Slavery statement indicates that "Jinko Solar Group has implemented the following due diligence activities to monitor modern slavery risks in its own operations and supply chain: A SAQ was rolled out to our suppliers as part of our ongoing due diligence efforts to map out potential risks in the supply chain and identify areas of high-risk exposure to prioritize resources and further monitoring. Use of a third-party proprietary web scanning tool to retrieve compliance data regarding supplier and business partners. The tool covers the risk areas of human rights, vulnerable minorities, ethical violations, environment, health and safety, and financial instability. The evaluation enables Jinko Solar Group to have oversight of emerging and existing risks, and to be able to manage these accordingly through supplier engagement, monitoring and due diligence. Jinko Solar corporate social responsibility assessment standard was further developed during 2022, in consonance with international recognized standards such as the ones developed by the Responsible Business Alliance. The newly implemented standard concerns employment relationship management, protection of child labour and underage workers, working hours, salary and welfare, anti-discrimination, humane treatment and punishment, freedom of association and collective negotiation, health and safety, environment and other comparable matters. Based on the results of the risk assessment, social compliance audits were conducted by both internal audit team as well as an independent third-party auditor."</li> </ul> <p>However, it is not clear if the Company owns the statements made in the document published by its Australian subsidiary as its own. [Jinko Solar Australia Holdings Modern Slavery Statement 2022, 19/06/2023: <a href="https://modernslaveryregister.gov.au">modernslaveryregister.gov.au</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes global risk identification system incl. stakeholder consultation</li> <li>• Not Met: Describes how risk identification system is triggered by new circumstances</li> <li>• Not Met: Describes risks identified in relation to new circumstances</li> </ul>
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"> <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> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Describes how assessment involved affected stakeholders</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
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"> <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>• Met: Example of actions decided on at least 1 salient HRs issue: For example, in terms of conflict minerals from DRC, according to the 2022 ESG Report, "The Company actively identifies the sourcing process related to conflict minerals, and lists suppliers of materials related to tinned copper strips as key regulatory targets. Relevant suppliers are required to provide a Conflict Mineral Free Declaration, undertaking that the tinned copper strips provided to Jinko Solar are not from the Democratic Republic of Congo and surrounding countries and regions, and the source is indicated. In 2022, the Company had a total of 6 suppliers involved in the supply of tinned copper strips, all of which had signed the Conflict Mineral Free Declaration." [2022 ESG Report, 2023: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Describes how stakeholders involved in decisions about actions taken</li> </ul>
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"> <li>• Not Met: Describes system for evaluation effectiveness of actions</li> <li>• Not Met: Example of lessons learned from evaluation effectiveness of actions</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Involves stakeholders in evaluation effectiveness of actions</li> </ul>
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"> <li>• Not Met: Provides two examples of comms with stakeholders: No clear examples but JinkoSolar's 2022 ESG Report states that "The Company regards itself as a member of the community, and integrates itself into the local community. We strictly adhere to the laws and regulations of the country and region where the business is operated, and maintain close communication with community stakeholders." The ESG Report also contains an overview of "Main Community Participation Activities" which include "regularly invite stakeholders to visit the park and production workshops and carry out communication and exchange activities." [2022 ESG Report, 2023: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <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	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Grievance mechanism accessible to all workers: JinkoSolar's 2022 ESG Report lists the communication channels available to employees: "Employee activities, employees' congresses, union activities, employee symposium, enterprise intranet, employee training, employee feedback platform, employee satisfaction survey, etc." [2022 ESG Report, 2023: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Grievance mechanism available in appropriate languages and workers made aware</li> <li>• Met: Describes how workers in supply chain access grievance mechanism: JinkoSolar's Supply Chain Partner Code of Conduct requires its partners to "[e]stablish an effective grievance mechanism, encourage employees to propose suggestions and ideas, and implement a zero-tolerance policy for retaliation in response to employee grievances or suggestions." [Supply Chain Partner Code of Conduct, 2022: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</li> <li>• Not Met: Expects suppliers to convey expectation to their suppliers</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> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Grievance mechanism accessible to all external individuals and communities</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <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> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not Met: Expects supplier to convey expectation to their suppliers</li> </ul>
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"> <li>• Not Met: Describes approach taken to remedy adverse HRs impacts</li> <li>• Not Met: Describes how remedy would be provided if no adverse impact identified</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <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> <li>• Not Met: Describes approach to learning from incidents if no adverse impacts identified</li> </ul>

### 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"> <li>• Not Met: Publicly available policy statement(s) (or policy(ies)) setting out lobbying and political engagement approach.</li> <li>• Not Met: Publicly available policy statement that specifies the Company does not make political contributions</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Disclosure of expenditures on lobbying activities</li> <li>• Not Met: Requirement for third-party lobbyists to comply with the Company's lobbying and political engagement policy (or policies)</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> <p>Score 1</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: Expectation for suppliers in contracts or supplier codes of conduct to have public commitment to respect indigenous rights</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to only work with business partners that respect FPIC (in line with ILO No.169)</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> <p>Score 1</p> <ul style="list-style-type: none"> <li>• 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). No clear examples but JinkoSolar's 2022 ESG Report states that "The Company regards itself as a member of the community, and integrates itself into the local community. We strictly adhere to the laws and regulations of the country and region where the business is operated, and maintain close communication with community stakeholders." The ESG Report also contains an overview of "Main Community Participation Activities" which include "regularly invite stakeholders to visit the park and production workshops and carry out communication and exchange activities." [2022 ESG Report, 2023: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</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: For manufacturers, this criteria is looking for an expectation that project developers have these elements in place in the consultations they undertake.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Analysis of stakeholder views on company's HRs issues</li> <li>• Not Met: Describes how stakeholders views influenced company's HRs approach</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> <p>Score 1</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> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 • 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	The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Actions taken to support access and affordability of renewable energy in the value chain: JinkoSolar's 2022 ESG Report states that "[a]s a leading enterprise in the photovoltaic field, the Company relies on its own business and resource advantages to donate solar photovoltaic panels to multiple regions at home and abroad. We assist in the R&D of photovoltaic new energy, promote the development of the photovoltaic industry, and protect the ecological environment. In addition, the Company is exploring a public welfare model of "photovoltaic + disaster relief", by which we donate photovoltaic modules to disaster stricken areas to help urgently restore power supply and ensure the normal progress of local production, living, and reconstruction in disaster areas." In particular, in the same report, JinkoSolar outlines its donations of modules to the Philippine Red Cross for disaster relief. Criterion is not met however because it remains unclear whether these actions are taken in the Company's value chain or in relation to the communities affected by the projects it supplies. [2022 ESG Report, 2023: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a> ] • Not Met: Including a timebound action plan and reporting targets on supporting energy access and affordability in consultation with communities Score 2 • 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	The individual elements of the assessment are met or not as follows: Score 1 • 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 Score 2 • 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	The individual elements of the assessment are met or not as follows: Score 1 • 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 Score 2 • 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	The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Commitment to heightened HRDD in conflict affected areas: JinkoSolar's 2022 ESG Report states that "Jinko Solar actively takes actions from the moment it realizes the possibility of conflict minerals entering its own supply chain. The Company aims to strengthen the management of conflict minerals with the goal of "zero conflict mineral sourcing and use". Internal training is conducted on conflict mineral identification methods to effectively enhance its ability to control conflict mineral risks." Criterion is not met however due to the lack of a general policy statement on conflict affected areas beyond the sourcing of conflict minerals. [2022 ESG Report, 2023: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a> ]



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not Met: Steps taken to assess and mitigate these risks with conflict sensitive lens</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <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> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Expectations for clients to regularly conduct risk assessments regarding security forces</li> <li>• Not Met: Expectations for suppliers to regularly conduct risk assessments regarding security forces</li> <li>• Not Met: Regularly conducts risk assessment regarding security forces</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Expectation for clients to have commitment to Voluntary Principles on Security and HRs</li> <li>• Not Met: Expectation for suppliers to have commitment to Voluntary Principles on Security and HRs</li> <li>• Not Met: If applicable, discloses use of private security providers and uses only ICoCA members.</li> </ul> <p>If direct employment of security, commitment to follow ICoCA itself.</p>
F.3.M	Responsible sourcing of minerals: Arrangements with suppliers	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"> <li>• Not Met: Statement on OECD Guidance aligned due diligence and requirement in contracts/codes with suppliers: JinkoSolar's 2021 ESG Report states that "[i]n the implementation of raw material procurement policy, the Company complies with the Responsible Minerals Initiative (RMI), the United Nations and the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas."</li> </ul> <p>Furthermore, the Company states in its Supply Chain Partner Code of Conduct, under "Supply Chain Transparency &amp; Responsible Sourcing" that supplies are expected to "provide proper due diligence measures and results as required by JKS."</p> <p>However, this criterion is not met because there it is not clear if the supplier expectation extends to the OECD Guidance. [2021 ESG Report, 2022: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>] &amp; [Supply Chain Partner Code of Conduct, 2022: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Describes work with suppliers on risk assessment and improving DD: Not met but the Company states in its Supply Chain Partner Code of Conduct, under "Supply Chain Transparency &amp; Responsible Sourcing" that supplies are expected to "provide proper due diligence measures and results as required by JKS." [Supply Chain Partner Code of Conduct, 2022: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Disclosure of supply chain mapping: Not met but in the 2022 ESG Report, the Company discloses that "In 2022, the Company had a total of 6 suppliers involved in the supply of tinned copper strips, all of which had signed the Conflict Mineral Free Declaration." [2022 ESG Report, 2023: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</li> </ul>
F.4.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> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes risk identification and disclosure in line with OECD Guidance: JinkoSolar's 2022 ESG Report states that "Internal training is conducted on conflict mineral identification methods to effectively enhance its ability to control conflict mineral risks. The Company actively identifies the sourcing process related to conflict minerals, and lists suppliers of materials related to tinned copper strips as key regulatory targets. Relevant suppliers are required to provide a Conflict Mineral Free Declaration, undertaking that the tinned copper strips provided to Jinko Solar are not from the Democratic Republic of Congo and surrounding countries and regions, and the source is indicated." However, no information was found on the process the Company has in place for identifying risks and impacts to stakeholders in its supply chain. [2022 ESG Report, 2023: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</li> <li>• Not Met: Describes process to identify smelters/refiners and assessment of whether these carried out due diligence in accordance with OECD Guidance</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Discloses smelters/refiners assessed in line with OECD Guidance</li> <li>• Not Met: Risk identification process covers all minerals</li> </ul>
F.5.M	Responsible sourcing of minerals: Risk management in the mineral supply chain	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"> <li>• Not Met: Steps taken to respond to risks in mineral supply chain: JinkoSolar's 2022 ESG Report states that "Internal training is conducted on conflict mineral identification methods to effectively enhance its ability to control conflict mineral risks. The Company actively identifies the sourcing process related to conflict minerals, and lists suppliers of materials related to tinned</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>copper strips as key regulatory targets. Relevant suppliers are required to provide a Conflict Mineral Free Declaration, undertaking that the tinned copper strips provided to Jinko Solar are not from the Democratic Republic of Congo and surrounding countries and regions, and the source is indicated." However, it is not clear if the Company applies this only with regard to the DRC and surrounding regions, or if it also has a global approach. [2022 ESG Report, 2023: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Description of process to monitor performance of risk mitigation measures</li> <li>• Not Met: Disclosure of significant improvements over time</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: How suppliers and affected stakeholders engaged on strategy</li> <li>• Not Met: Processes cover all minerals</li> </ul>

## 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"> <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> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Description of how working with HRDs to create safe and enabling environment</li> </ul>

## 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"> <li>• Met: Discloses quantitative information on H&amp;S in own operations (injury rate or lost days and fatalities) in last reporting period: The Company discloses the "number of work-related deaths," "lost working hours accident rate of direct labor force" and "lost working hours serious accident rate of direct labor force" in its 2022 ESG Report. [2022 ESG Report, 2023: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</li> <li>• Not Met: Expects disclosure of H&amp;S information of relevant business relationships: Not met. The Company's Supply Chain Partner Code of Conduct states that it expects its suppliers to "[s]trictly adhere to laws and regulations on safety and occupational health, establish a comprehensive management system to ensure a safe and healthy working environment for employees." [Supply Chain Partner Code of Conduct, 2022: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Sets targets for H&amp;S performance (including injury rates or lost days and fatalities): In the 2022 ESG Report, as far as "Injury rate per million working hours" is concerned, the Company states that the 2022 Goal is 0.90 and actual performance is 0.41. Criterion is not met due to the lack of targets in relation to fatalities. [2022 ESG Report, 2023: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</li> <li>• Not Met: Met targets or explains why not or how improve H&amp;S management systems</li> </ul>
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"> <li>• Not Met: Board level oversight over policies on forced labour in supply chain. How relevant stakeholders informed board discussions</li> <li>• Not Met: Suppliers to have these arrangements in place</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Discloses ongoing efforts to prevent and mitigate forced labour in own ops and supply chain: JinkoSolar's 2022 ESG Report states its practice in relation to "prohibition of forced labor and prison workers," where it says "All employees shall work voluntarily and any form of coercive behavior is prohibited. In all internal and external audits in 2022, no forced employment was found, revealing 100% compliance." In addition, it states that "[o]n July 8, 2022, Jinko Solar invited external ESG experts to conduct a specialized training on labor and rights. [...]" The training detailed the normative requirements for child labor and forced labor [...]" However, no information on the supply chain was found. [2022 ESG Report, 2023: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</li> <li>• Not Met: Factors to be considered when ending a business relationship</li> </ul>
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"> <li>• Not Met: Pays workers regularly, in full and on time</li> <li>• Not Met: Payslips show wages and legitimate deductions</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 <ul style="list-style-type: none"> <li>• Not Met: Description of implementation and monitoring of this practice</li> <li>• Not Met: Assessment scope of failure to pay workers directly in supply chain</li> <li>• Not Met: Analysis of trends demonstrating progress</li> </ul>
H.4.M	Prohibition of forced labour: Restrictions on workers	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Does not retain documents or restrict movement of workers</li> <li>• Not Met: Describes working with suppliers on free movement of workers</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Description of implementation and monitoring of this practice</li> </ul>
H.5.M	Freedom of association and collective bargaining	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Commitment on FoA/CB and requirements in suppliers codes and contracts: Not met but the Company's Supply Chain Partner Code of Conduct requires that "[e]mployee's equal rights within the scope of employment shall be guaranteed, including the legal rights of Freedom of Association (FOA)." [Supply Chain Partner Code of Conduct, 2022: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</li> <li>• Not Met: Describes work with suppliers on FoA/CB</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Assessment of scope of restriction of FoA/CB in supply chain</li> <li>• Not Met: Analysis of trends demonstrating progress</li> </ul>
H.6.M	Living wage (in supply chains)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Requirements on living wage in supplier codes and contracts: Not met but the Company's Supply Chain Partner Code of Conduct requires suppliers to "[e]nsure that employees receive adequate rest time and compensation and benefits, in accordance with the requirements of applicable laws and regulations." [Supply Chain Partner Code of Conduct, 2022: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</li> <li>• Not Met: Describes work with suppliers on living wage</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: The company provides evidence that its suppliers pay a living wage</li> <li>• Not Met: Requirement for suppliers to regularly review definition of living wages with relevant trade unions</li> </ul>

## 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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Commitment to only supply projects that conduct public EIA and CIA</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Commitment to only supply projects that guarantee compensation for environment and people affected</li> </ul>
I.2.M	Life cycle assessment	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Met: Conducts regular public life cycle assessments (including risks related to raw material sourcing, waste, and decommissioning): JinkoSolar announced on its website that "it has obtained the first photovoltaic module LCA (Life Cycle Assessment) certificate in the Greater China region issued by TÜV Rheinland (China) Ltd. ("TÜV Rheinland"), and concurrently passed the Italian EPD certification. The modules that have been certified are monocrystalline mainstream modules, with a total of 6 series and 43 sub-models. It is currently the sole domestic project with the largest number of products that have passed the Italian EPD photovoltaic certification at the same time. The LCA certificate issued by TÜV Rheinland is an important foundation for the Italian EPD certification. Based on the requirements of ISO 14040/ISO 14044, it adopts a life cycle assessment method focusing on environmental impact such as global warming potential, from raw material mining to the production of silicon wafers, cells, modules, upstream and downstream transportation, power station construction, operation and maintenance to final dismantling and disposal, and comprehensively evaluates and demonstrates multiple environmental impacts of JinkoSolar's photovoltaic products throughout their life cycle index." [First LCA Certificate for PV Modules issued by TÜV Rheinland China, 08/09/2021: <a href="https://ir.jinkosolar.com">ir.jinkosolar.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Action plans to address adverse impacts identified</li> <li>• Not Met: Reports on progress made on action plan (including recycling/end-of-life)</li> </ul>

## J. Transparency and anti-corruption

Indicator Code	Indicator name	Score (out of 2)	Explanation
J.1.M	Anti-corruption due diligence and reporting	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"> <li>• Met: Commitment to prohibiting bribes to public officials: The Company's Code of Business Conduct and Ethics states that 'The U.S. Foreign Corrupt Practices Act (the "FCPA") prohibits the Company and its employees and agents from offering or giving money or any other item of value to win or retain business or to influence any act or decision of any governmental official, officer or employee of a government-owned or -controlled business or company, political party, candidate for political office or official of a public international organization. [...] Violation of the FCPA is a crime that can result in severe fines and criminal penalties, as well as disciplinary action by the Company, up to and including termination of employment.' [Business Code of Conduct and Ethics, N/A: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</li> <li>• Not Met: Expectation extends to relevant business relationships: The Company's Supply Chain Partner Code of Conduct contains a general reference to corruption and bribery: 'Anti-Bribery and Anti-Corruption: All forms of bribery, corruption, extortion, and unfair or illegal business practices shall be prohibited.' However, no specific expectation on public officials was found. [Supply Chain Partner Code of Conduct, 2022: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Reports on any complaints on corruption and bribery</li> <li>• Not Met: Reports that no such complaints were made</li> </ul>
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"> <li>• 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): Not met. But please note that JinkoSolar discloses the purchase of land rights in its Annual Reports. See for example its 2022 Annual Report where it discloses land use rights representing fees paid to the government to obtain the rights to use certain lands over periods of 50 to 70 years. 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. [Form 20-F, 2023: <a href="https://www.jinkosolar.com">ir.jinkosolar.com</a>]</li> <li>• Not Met: Disclosure of terms, contracts, agreements for those payments</li> <li>• Not Met: Expectation for business relationships to disclose this information</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Supports governments to disclose contracts and licenses on renewable energy project in line with EITI</li> </ul>

## 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"> <li>• Not Met: Provides mandatory and regular training as per ILO No 190: Not met but the 2022 ESG Report states that the Company "promote[s] the integration of employees from different backgrounds, and provide training on diversity and rights policies, to build a diverse workforce." [2022 ESG Report, 2023: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Requires suppliers to do the same</li> <li>• Not Met: Provides materials and access to resources for trainings</li> </ul>
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"> <li>• Not Met: Timebound action plan to integrate gender lens to all relevant documents including on value chain</li> <li>• Not Met: Demonstrates progress through annual reporting</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Women and non-binary people make up at least 40% of the Company's board of directors and executives, or executive board</li> </ul>
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"> <li>• Not Met: Has closed gender wage gap: The Company's 2022 ESG Report states that "[w]e do not set different starting remuneration and reward standards based on employees' gender, religion, politics, marital status, etc. Competitive remuneration is provided for employees through a fair, reasonable, and motivating remuneration</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			management system." Criterion is not met due to a clear statement demonstrating that it has closed the gender wage gap. [2022 ESG Report, 2023: <a href="https://www.jinkosolar.eu">jinkosolar.eu</a> ] <ul style="list-style-type: none"> <li>• Not Met: Timebound commitment to close gender wage gap</li> <li>• Not Met: Reports information at company level across multiple pay bands</li> </ul> Score 2 <ul style="list-style-type: none"> <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 and balanced workforce	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 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>
JT.4.M	Fundamentals of retaining and re-and/or up-skilling workers for an inclusive and balanced workforce	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 re-and/or up-skills workers displaced by the transition to a low carbon economy.</li> <li>• Not Met: Disclosure of its process(es) for identifying skills gaps for workers and affected stakeholders, in the context of the low carbon transition.</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	The individual elements of the assessment are met or not as follows: <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>

## 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": <a href="https://documents-dds-ny.un.org/doc/UNDOC/GEN/G22/048/2022/G22048201.pdf?OpenElement">documents-dds-ny.un.org</a>] [United Nations Special Procedures, 07/09/2022, "Xinjiang report: China must address grave human rights violations and the world must not turn a blind eye, say UN experts": <a href="https://www.ohchr.org/en/press-releases/2022/09/xinjiang-report-china-must-address-grave-human-rights-violations">ohchr.org</a>] [Sheffield Hallam University, May 2021, "In Broad Daylight - Uyghur Forced Labour and Global Solar Supply Chains": <a href="https://www.shu.ac.uk/news/2021/05/2021-05-20-in-broad-daylight-uyghur-forced-labour-and-global-solar-supply-chains">shu.ac.uk</a>] [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": <a href="https://www.business-humanrights.org/en/latest-news/china-significant-proportion-of-global-solar-value-chain-vulnerable-to-alleged-forced-labour-in-uyghur-region-says-major-study">business-humanrights.org</a>]</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"> <li>• Not Met: In a response to the Sheffield Hallam University the Company states that 'For the last several years, JinkoSolar has assembled internal professional teams for labor compliance and product traceability. In addition to this investment in internal resources, JinkoSolar has also engaged with external independent consultants to do periodic onsite CSR/ESG audits to ensure company operations meet the highest criteria in labor compliance, as required by international treaties and laws in different jurisdictions.' However, no evidence was found of independently verified disclosure of full solar supply chain mapping at the time this research was conducted. [Sheffield Hallam University, August 2023, "Over-Exposed Annex A corporate Responses": <a href="https://www.shu.ac.uk/news/2023/08/2023-08-01-over-exposed-annex-a-corporate-responses">shu.ac.uk</a>]</li> </ul>

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 &amp; 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	<p>• Not Met: The Company describes the supply chain diversification it has put in place to comply with the UFLA. However, this indicator is looking for information on steps taken for all markets. The Company further indicates that 'on May 24, JinkoSolar announced the sale of its 100% equity interest in the Xinjiang ingot operation. The capacity of the Xinjiang ingot entity was small, and JinkoSolar has multiple ingot manufacturing facilities inside and outside China that will suffice for the company’s global needs in 2023 and beyond. By the end of 2023, JinkoSolar anticipates having 75GW of ingot and wafer capacity, matching the 75GW of global solar cell production.' However, no information was found that meet the criteria on explaining steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships) at the time this research is conducted. [Sheffield Hallam University, August 2023, "Over-Exposed Annex A corporate Responses": <a href="https://www.shu.ac.uk">shu.ac.uk</a>]</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(1).0	Serious allegation No 1		<ul style="list-style-type: none"> <li>• Area: Land Rights; Right to safe, clean, healthy and sustainable environment</li> <li>• Headline: Civil society report examines rights violations by Chinese business activities in Latin America</li> <li>• Story: As part of the 49th session of the UN Human Rights Council, more than 60 civil society organizations released a new report that evaluates 26 projects backed by Chinese companies and capital across nine Latin American countries. The investigation found a pattern of failure to comply with international standards on human rights and the environment by the Chinese government.</li> </ul> <p>The report, Human Rights and Chinese Business Activities in Latin America, evaluates compliance with the recommendations adopted by China in its latest Universal Periodic Review (UPR) in 2018, based on the examination on violations of human rights and the rights of nature in 26 projects. The report implicated 23 consortiums and at least six banks that are involved in developing projects in the mining (12), hydroelectric (6), oil and gas (3), and other (5) sectors. The case studies serve as an external mechanism to point out that China has failed to implement its commitments.</p> <p>The Chinese government has participated in three cycles of the Universal Periodic Review (2009, 2013, and 2018), and in the last one, the Collective on Chinese Financing and Investments, Human Rights and the Environment (CICDHA), which includes Amazon Watch as a member, prepared eight “shadow reports” on its extraterritorial responsibility regarding the activities of Chinese companies and banks in Latin America.</p> <p>Among the cases presented is the Yucan Solar Project in Mexico. Which is part of a package of 35 renewable energy projects in the Yucatan peninsula. It consists of a photovoltaic solar park on 246.8 hectares of jungle, classified as private property in the municipality of Valladolid<sup>109</sup>. It is the only alternative energy project in which indigenous peoples and human rights defenders have received death threats and harassment. [Amazon Watch, 23/03/2022, "Human Rights and Chinese Business Activities in Latin America": <a href="https://amazonwatch.org">amazonwatch.org</a>]</p>
M(1).1	The company has responded publicly to the allegation	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"> <li>• Not Met: Public response: No response to Yucatan Solar project CRM.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Detailed response</li> </ul>
M(1).2	The company has investigated and taken appropriate action	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"> <li>• Not Met: Engaged with stakeholders</li> <li>• Not Met: Identified cause</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Identified and implemented improvements</li> <li>• Not Met: Stakeholder input to steps taken</li> </ul>
M(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	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"> <li>• Not Met: Provided remedy</li> <li>• Not Met: Evidence for lack of impact or link</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Remedy satisfactory to stakeholders</li> <li>• Not Met: Remedy delivered</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			• Not Met: Independent remedy process used

## 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<sup>†</sup> 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<sup>‡</sup>.

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.

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<sup>†</sup> 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.

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