

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

Company name Shell plc
Sub-sector Project developer
Overall score 20.2% weighted average

Section score	Weighting	For section
55.9%	20%	1. UNGP core indicators
10.6%	40%	2. Salient human rights risks
0.0%	20%	3. Serious allegations
23.8%	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	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Universal Declaration of Human rights (UDHR) [Approach to Human Rights, 2023: shell.com] Score 2 <ul style="list-style-type: none"> Not Met: Commitment to UNGPs [Approach to Human Rights, 2023: shell.com] Not Met: Commitment to OECD MNE Guidelines [Approach to Human Rights, 2023: shell.com]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	1.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Commitment to ILO core principles [Approach to Human Rights, 2023: shell.com] Met: Explicitly lists all four ILO core principles [Approach to Human Rights, 2023: shell.com] Score 2 <ul style="list-style-type: none"> Met: Expects suppliers to commit to ILO core principles [Supplier Principles, 2019: shell.com] Not Met: Explicitly lists all four ILO core principles for suppliers [Supplier Principles, 2019: shell.com] & [Worker Welfare_web, N/A: shell.com]

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

[†] Scores for section 1 have been fully aligned with the 2023 edition of the World Benchmarking Alliance (WBA) Corporate Human Rights Benchmark and detailed explanations are available on the WBA CHRB [website](https://worldbenchmarkingalliance.org).

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.4	Commitment to remedy	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"> • Met: Commitment to remedy adverse HRs impacts [Approach to Human Rights, 2023: shell.com] • Met: Expects suppliers to make this commitment [Approach to Human Rights, 2023: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms [Approach to Human Rights, 2023: shell.com] • Not Met: Commitment to work with suppliers on remedy [Approach to Human Rights, 2023: shell.com]
A.2.1	Commitment from the top	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: Board level responsibility for HRs [Approach to Human Rights, 2023: shell.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	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"> • Met: Score of 1 on A.1.2.a • Met: Senior responsibility for HRs implementation and decision making [Approach to Human Rights, 2023: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes day-to-day responsibility for implementing HRs commitments [Approach to Human Rights, 2023: shell.com] • Met: Day-to-day resources and expertise allocation in own operations [Approach to Human Rights, 2023: shell.com] • Not Met: Resources and expertise allocation in supply chain
B.2.1	Identifying human rights risks and impacts	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"> • Met: Describes process of identifying risks in own operations [Approach to Human Rights, 2023: shell.com] • Met: Describes process for identifying risks in business relationships [2021 UK Modern Slavery Act, 09/03/2021: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes global risk identification system incl. stakeholder consultation [2021 UK Modern Slavery Act, 09/03/2021: shell.com] & [Shell's Approach to Human Rights - OUTDATED, 2021: shell.com] • Not Met: Describes how risk identification system is triggered by new circumstances [Approach to Human Rights, 2023: shell.com] • Not Met: Describes risks identified in relation to new circumstances
B.2.2	Assessing human rights risks and impacts	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"> • Met: Describes assessment process and discloses salient HRs risks [Approach to Human Rights, 2023: shell.com] & [Impact assessments_web, N/A: shell.com] • Met: Describes how process applies to supply chain [2021 UK Modern Slavery Act, 09/03/2021: shell.com] • Met: Public disclosure of results of HRs risk assessment [2021 UK Modern Slavery Act, 09/03/2021: shell.com] & [Human Rights_web, N/A: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Met: Describes how assessment involved affected stakeholders [Approach to Human Rights, 2023: shell.com] & [Impact assessments_web, N/A: shell.com]
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 [Approach to Human Rights, 2023: shell.com] • Not Met: Describes how global system applies to supply chain [2021 Annual Report, 2022: reports.shell.com] • Met: Example of actions decided on at least 1 salient HRs issue [2021 UK Modern Slavery Act, 09/03/2021: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes how stakeholders involved in decisions about actions taken [Impact assessments_web, N/A: shell.com]
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 [2021 UK Modern Slavery Act, 09/03/2021: shell.com] • Not Met: Example of lessons learned from evaluation effectiveness of actions [2021 UK Modern Slavery Act, 09/03/2021: shell.com] <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 <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	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"> • Met: Grievance mechanism accessible to all workers [Global Helpline_web, N/A: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Grievance mechanism available in appropriate languages and workers made aware [Approach to Human Rights, 2023: shell.com] & [Code of Conduct, 2015: shell.com] • Met: Describes how workers in supply chain access grievance mechanism [Global Helpline_web, N/A: shell.com] & [Supplier Principles, 2019: shell.com] • Not Met: Expects suppliers to convey expectation to their suppliers [2021 UK Modern Slavery Act, 09/03/2021: shell.com] & [Approach to Human Rights, 2023: shell.com]
C.2	Grievance mechanism(s) for external individuals and communities	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all external individuals and communities [Global Helpline_web, N/A: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware [Approach to Human Rights, 2023: shell.com] • Not Met: Describes how external individuals/communities access grievance mechanism [Global Helpline_web, N/A: shell.com] & [Code of Conduct, 2015: shell.com] • Not Met: Expects supplier to convey expectation to their suppliers [2021 UK Modern Slavery Act, 09/03/2021: shell.com] & [Supplier Principles_web, N/A: shell.com]
C.7	Remedying adverse impacts	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"> • Met: Describes approach taken to remedy adverse HRs impacts [2021 Sustainability Report, 2022: reports.shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes changes to systems, processes and practices to prevent future impacts [Shell announces intent to withdraw from Russian oil and gas_web, 08/10/2023: shell.com] • 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	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"> • Met: Publicly available policy statement(s) (or policy(ies)) setting out lobbying and political engagement approach.: The Company states in its Corporate Political Engagement regarding Shell companies 'when dealing with governments, Shell companies have the right and the responsibility to make our position known on any matters, which affect us, our employees, our customers, our shareholders or local communities in a manner, which is in accordance with our values and the Business Principles.' The Company then goes on to present principles for political engagement, including responsible lobbying. [Corporate Political Engagement: shell.com] • Met: Publicly available policy statement that specifies the Company does not make political contributions: The Company states that 'Shell companies do not make payments to political parties, organisations or their representatives.' [Corporate Political Engagement: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Not Met: Disclosure of expenditures on lobbying activities: The 2022 report indicates that 'No payments were made by Shell companies to political parties, organisations or their representatives during the year'. However, no disclosure of the Company's lobbying expenditure was found. [2022 Annual Report and Account, 2023: reports.shell.com] • Met: Requirement for third-party lobbyists to comply with the Company's lobbying and political engagement policy (or policies): The Company states that 'Shell sometimes employs external consultants to support our political engagement activities, for example to monitor political developments and, in some cases, to engage government officials on our behalf. These external consultants can only represent Shell to government officials with approval from a senior Shell executive. Our Ethics & Compliance Manual requires that any engagement of a third party dealing with government officials as part of their work for Shell is subject to rigorous due diligence. All third parties who work for Shell are also required to maintain adequate written policies and procedures to comply with anti-bribery and corruption laws or, alternatively, adhere to the Shell General Business Principles and Code of Conduct.' [Corporate Political Engagement: shell.com]

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.PD	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: Commitment to respect indigenous peoples' rights with explicit reference to UN Declaration: The document Shell's Approach to Human Rights indicates: 'In support of the UN Declaration on the Rights of Indigenous Peoples, our approach is to continue seeking the support and agreement of Indigenous Peoples potentially affected by our projects'. However, 'in support [...] our approach' is not considered a formal statement of commitment to Indigenous People's rights as set out in the UNDRIP. The public commitment is expected to apply through its own operations and value chain. [Approach to Human Rights, 2023: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Description of process for identifying indigenous persons and customary lands.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Commitment to FPIC (in line with ILO No.169): The Approach to Human Rights indicates that 'Our operations in certain parts of the world affect Indigenous Peoples who hold specific rights for the protection of their cultures, traditional ways of life and special connections to lands and waters. In support of the UN Declaration on the Rights of Indigenous Peoples, our approach is to continue seeking the support and agreement of Indigenous Peoples potentially affected by our projects. [...] We do this through mutually agreed, transparent and culturally appropriate consultation and impact management processes. It requires open dialogue, good faith negotiations, and, where appropriate, the development of agreements that address the needs of Indigenous Peoples'. However, no description found of the process for determining who is an indigenous person and what constitutes customary, ancestral, or collective lands, territories, and resources. It adds: 'We recognize the principle of free, prior, and informed consent (FPIC) as interpreted by the International Finance Corporation Performance Standards as a safeguard for indigenous peoples' rights'. The 2021 Sustainability Report adds: 'Shell has also developed a public position statement on Free Prior and Informed Consent (FPIC), a principle recognised in the UN Declaration on the Rights of Indigenous Peoples. It entails open dialogue, good-faith negotiations, and where appropriate, the development of agreements that address the needs of Indigenous Peoples'. The webpage section Working with Communities remarks: 'We believe our approach is consistent with the application of this principle, while respecting the laws of the jurisdictions where we operate'. However, although the Company indicates that it recognises it, that it has developed a public position on the FPIC and that it 'believes' its approach is consistent with it, it is not clear it is committed to free prior and informed consent (FPIC). [Approach to Human Rights, 2023: shell.com] & [2021 Sustainability Report, 2022: reports.shell.com]</p> <ul style="list-style-type: none"> • Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources: Although the Company reports on its work with Indigenous Peoples, no example found where it has obtained free prior and informed consent (FPIC) or where it decided not to pursue the land or resources impacting on indigenous peoples. The Company also refers to a project that consists in the planting of approximately 840,000 trees in a Tšilhqot' in-owned forestry company. However, this subindicator looks for the most recent example where it has obtained free prior and informed consent (FPIC) or where it decided not to pursue the land or resources impacting on indigenous peoples. [Working with Communities_web, N/A: shell.com]
D.2.PD	Engagement with all affected communities	0	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how local communities identified and engaged in the last two years: The document Shell's Approach to Human Rights indicates: 'Engaging with communities is an important part of our approach to managing human rights and providing access to remedy. Shell's community liaison officers act as a bridge between the local community and the project or asset. By working with local communities, we are able to jointly identify solutions and opportunities. We have community feedback mechanisms at our operations and projects to receive, track and respond to questions and complaints from community members. This enables us to capture and resolve concerns quickly in a transparent way, and to track our performance'. However, it is not clear the process by which it identifies affected stakeholders with whom to engage, including indigenous groups. [Approach to Human Rights, 2023: shell.com] • Not Met: Provides two examples of engagement with communities: The Company notes on its website that 'Respectful engagement with local communities is critical to the success of projects and long-term operations. We need to understand the priorities and address the concerns or grievances people may have [...]. In Colombia we engaged with local communities located along the Caribbean coast to understand their concerns around safety whilst fishing at sea. Following these engagements a programme sponsored by Shell, fishermen and women from Colombia's coastal communities have adopted new safety practices designed to reduce risk'. It further states that 'In 2019, a new approach by Shell to a seismic survey in Albania identified numerous sites of cultural significance ahead of the survey starting which gave experts time to devise ways of protecting them. This helped to build trust with stakeholders, reduce project delays and minimise any potential safety-related incidents. Shell's innovative approach received backing from regulators and a subsequent seismic survey was carried out using this method in 2021.' However, it was unclear to what extent the Company engaged stakeholders as part of this process. This subindicator looks for at least two examples of its engagement with stakeholders whose human rights have been or may be affected by its activities (or their legitimate representatives or

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>multistakeholder initiatives) in the last two years, particularly in relation to renewable energies activities. Furthermore, the examples found were not related to the Company's renewable energy projects. [Working with Communities_web, N/A: shell.com]</p> <ul style="list-style-type: none"> • Not Met: Examples of engagement refer to marginalised groups and provide additional detail <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.PD	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: Commitment to identify benefit and ownership sharing: The document Shell's Approach to Human Rights indicates: 'We manage the social impacts including potential human rights impacts of our business activities carefully, working to enhance the benefits to local communities, and to mitigate negative impacts'. Moreover, the webpage section Impact Assessment notes: We also look for ways to help local communities benefit from our presence, contributing in areas such as supporting new businesses, improving road safety or access to energy. [...] These assessments also help us identify where we can bring a positive legacy to the community, through our social investment programmes. However, it is not clear the Company has a commitment to identify potential benefit and ownership sharing options that serve affected communities including a commitment to explore co-ownership models. [Approach to Human Rights, 2023: shell.com] & [Impact assessments_web, N/A: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Disclosure of statistics for each project describing demographics of benefit/ownership sharing • Not Met: Disclosure how affected communities participated in decision-making
D.4.PD	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: The 2022 Annual Report indicates: 'The energy transition must succeed, but balance is needed if society is to leave nobody behind. Trying to dismantle the current energy system before the new energy system is ready will lead to supply shortages and higher prices. The transition must seek to ensure energy security, affordability and sustainability'. The 2022 Sustainability Report adds: 'The energy and cost of living crises have highlighted the need for a balanced energy transition: one in which the world achieves net-zero emissions, while still providing a secure and affordable supply of energy. We expect that LNG [liquefied natural gas] will play an important role in such a transition. It provides a critical supply of energy today, and it produces fewer greenhouse gas emissions than coal when used to generate electricity'. However, it is not clear the actions the Company takes to support access and affordability of renewable energy in the communities in which it operates and in its value, chain including but not limited to supporting local energy initiatives, facilitating mini grids and/or stand-alone system, connections to grid infrastructure, knowledge sharing with governments, communities and civil society about electrification initiatives, etc. Furthermore, liquefied natural gas is not considered a renewable energy source. [2022 Annual Report and Account, 2023: reports.shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Including a timebound actions plan and reporting targets • 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.PD	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: Commitment to respect land ownership/natural resources as in VGGT.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Discloses how identifies legitimate tenure holders.: The document Shell's Approach to Human Rights indicates: 'Where resettlement is unavoidable, we work with local communities to help them resettle and maintain, or improve, their standard of living in accordance with international standards for resettlement'. The webpage section Involuntary resettlement, which indicates: 'Where resettlement is unavoidable, we work with local communities to help them resettle and maintain, or improve, their standard of living in accordance with international standards for resettlement (notably the International Finance Corporation's Performance Standard 5 on land acquisition and involuntary resettlement)'. Also, the webpage section Working with Communities notes: 'Shell has dedicated in-house specialists who are experienced in engaging with communities, including indigenous peoples, managing impacts related to resettlement and livelihoods, and identifying and managing impacts on cultural heritage'. It adds, '[resettlement] is done through the development and implementation of Resettlement Action Plans, or Livelihood Restoration Plans. However, no public commitment to respecting land rights of legitimate tenure rights holders as set out in the UN Voluntary Guidelines on the Responsible Governance of Tenure of Land, including where land and ownership rights are customary and/or not formally recorded found. Moreover, the Company is expected to disclose how it identifies legitimate tenure rights holders, with particular attention to vulnerable tenure rights holders, when acquiring, leasing or making other arrangements to use (or restrict the use of) land and/or resources in its own operations. [Approach to Human Rights, 2023: shell.com] & [Involuntary Resettlement_web, N/A: reports.shell.com]</p> <ul style="list-style-type: none"> • Not Met: Disclosure of locations of projects including numbers in urban, rural, natural areas <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Extends expectation to business relationships • Not Met: Steps taken to use leverage to resolve land rights issues or disclosure that no such issues arose
E.2.PD	Just and fair physical and economic displacement policy implementation including free, prior and informed consent	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: Commitment to follow IFC PS 5 for physical and economic displacements: The document Shell's Approach to Human Rights indicates: 'Where resettlement is unavoidable, we work with local communities to help them resettle and maintain, or improve, their standard of living in accordance with international standards for resettlement'. The webpage section Involuntary resettlement, which indicates: 'Where resettlement is unavoidable, we work with local communities to help them resettle and maintain, or improve, their standard of living in accordance with international standards for resettlement (notably the International Finance Corporation's Performance Standard 5 on land acquisition and involuntary resettlement)'. [Approach to Human Rights, 2023: shell.com] & [Involuntary Resettlement_web, N/A: reports.shell.com] • Not Met: Commitment not to relocate without FPIC and to providing compensation: The document Shell's Approach to Human Rights indicates: 'We recognize the principle of free, prior, and informed consent (FPIC) as interpreted by the International Finance Corporation Performance Standards as a safeguard for indigenous peoples' rights'. However, it is not clear the Company commits to not relocate or displace affected communities without obtaining free, prior, and informed consent (FPIC) and to provide just and fair compensation, as agreed during the FPIC and resettlement process with relevant stakeholders. [Approach to Human Rights, 2023: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Publishes statistics on numbers affected by relocations (current and planned projects) • Not Met: Publishes regular reviews of living conditions after relocation • Not Met: Description of approach to physical and economic displacement

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
F.1.PD	Operating in or sourcing from conflict-affected areas	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"> • Not Met: Commitment to heightened HRDD in conflict affected areas

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Steps taken to assess and mitigate these risks with conflict sensitive lens: The 2022 VPSHR Overview of the Implementation indicates: 'Since their development in 2000, companies in the Shell Group have actively implemented the [...] (VPSHR), which guide companies in assessing human rights risks when working with public and private security. In 2022, implementation of the VPSHR continued across prioritised Shell companies (these countries are identified based on set threat assessment criteria). Practical implementation included: conducting and updating VPSHR threat/risk assessments and questionnaires; briefing key internal and external stakeholders on human rights risks; delivering VPSHR training to staff and contractors; and ensuring that we monitored for any incidents, allegations or grievances related to our security operations'. In future assessments, the company will also have to demonstrate how this conflict sensitive lens is applied to situations outside of security providers. [2022 Overview Implementation Voluntary Principles on Security and Human Rights, 2023: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How stakeholders are involved in the process to mitigate risks: The 2022 VPSHR Overview of the Implementation indicates: 'Implementation of the VPSHR in Nigeria included the following steps: [...] Quarterly engagements were planned with stakeholders in civil society through the Nigeria Working Group, where host communities' security and human rights concerns are discussed. [...] Implementation of the VPSHR in Bolivia included the following steps: [...] The Corporate Relations teams conducted regular meetings with community representatives and engaged with stakeholders in civil society, including journalists and union leaders. [...] Implementation of the VPSHR in the Philippines in 2022 included the following steps: [...] The Corporate Relations team had regular engagements with local communities as part of the stakeholder management programme. A number of these communities have benefited from Shell's assistance programs when these areas have been affected by natural disasters, like storms, volcano eruptions and earthquakes'. However, although the Company indicates there was been engagement, no description found of how it engages with stakeholders as part of its process to mitigate risks when operating in or sourcing from conflict-affected and/or high-risk areas regions in the context of renewable energies. [2022 Overview Implementation Voluntary Principles on Security and Human Rights, 2023: shell.com]
F.2.PD	Evidence of security provider human rights assessments	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"> • Not Met: Regularly conducts risk assessment regarding security forces: The 2022 Overview Implementation Voluntary Principles on Security and Human Rights indicates: 'Since their development in 2000, companies in the Shell Group have actively implemented the [...] (VPSHR) [...]. In 2022, implementation of the VPSHR continued across prioritised Shell companies (these countries are identified based on set threat assessment criteria). Practical implementation included: conducting and updating VPSHR threat/risk assessments and questionnaires; [...]. This report summarises our overall approach and key activities, with country-specific examples'. It reports on the implementation of the Principles, in different countries, each of these countries [Nigeria, Bolivia and the Philippines in 2022] had: 'The VPSHR threat and risk assessment, as well as annual questionnaire, were reviewed and updated in 2022'. However, it does not seem to publicly report on the outcomes of its risk assessment process with regards to the use of security forces and arrangements, referencing how its process aligns with human rights, particularly in relation to renewable energies. [2022 Overview Implementation Voluntary Principles on Security and Human Rights, 2023: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Commitment to Voluntary Principles on Security and HRs: The Company is a VPs participant, and publishes an annual report to the VPs detailing their implementation of the VPs in their operations. [2022 Overview Implementation Voluntary Principles on Security and Human Rights, 2023: shell.com] • Not Met: If applicable, discloses use of private security providers and uses only ICoCA members. <p>If direct employment of security, commitment to follow ICoCA itself.</p>
F.3.PD	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"> • Not Met: Statement on OECD Guidance aligned due diligence • Not Met: Requirement on OECD Guidance aligned due diligence in contracts/codes with suppliers • Not Met: Describes work with suppliers on risk assessment and improving DD <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Disclosure of supply chain mapping

Indicator Code	Indicator name	Score (out of 2)	Explanation
F.4.PD	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"> • Not Met: Describes risk identification and disclosure in line with OECD Guidance: The 2022 Form SD indicates: 'We conducted a good faith RCOI [Reasonable Country of Origin Inquiry] with our suppliers regarding the Conflict Minerals contained in the products identified above to determine whether any Conflict Minerals originated in the Democratic Republic of the Congo or an adjoining country (collectively, the "Covered Countries") and/or may have been from recycled or scrap sources. This inquiry included obtaining from suppliers of the Conflict Minerals certifications regarding the origin of such Conflict Minerals'. However, this subindicator looks for a description of its processes for identifying and prioritising risks and impacts in its supply chain as set out in the OECD Guidance and discloses the risks identified. No further evidence found. [2022 Form SD, 2023: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expectation of suppliers to disclose supply chain mapping • Not Met: Risk identification process covers all minerals
F.5.PD	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"> • Not Met: Suppliers using minerals in equipment provided to describe steps taken to respond to risks in supply chain • Not Met: Those suppliers to describe monitoring of risk prevention/mitigation measures • Not Met: Those suppliers to disclose significant improvement 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

G. Protection of human rights and environmental defenders

Indicator Code	Indicator name	Score (out of 2)	Explanation
G.1.PD	Commitment to respect the rights of human rights and environmental defenders	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: Zero tolerance of threats/attacks on HRDs: The document Shell's Approach to Human Rights indicates: 'Shell does not interfere or inhibit the peaceful, lawful and safe activities of human rights defenders to exercise these rights even if these should be linked to issues related to our business operations. Shell will not contribute to or support retaliation, threats, intimidation or attacks against those who raise human rights-related concerns in relation to its operations'. [Approach to Human Rights, 2023: shell.com] • 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.PD	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 H&S information (injury rates or lost days, and fatalities): The Company indicates that in 2022 there were zero fatalities among its employees and the lost time injury frequency was 0.4. [2022 Sustainability Report, 2023: reports.shell.com] • Not Met: Expectation extends to relevant business relationships: The 2022 Universal Registration Document discloses the lost time injury rate for contractors' employees 2022: 0.51 and the number of occupational fatalities for the same reporting period: 3. No further evidence found regarding similar requirements beyond contractors. The Policy on Health, Security, Safety, the Environment and Social Performance indicates: 'All Shell companies, contractors and joint ventures under our operational control must manage HSSE and SP in line with the commitment and policy'. It adds: 'In Shell we are all committed to [...] Publicly report on our performance'. However, it is not clear it extends this expectation to all relevant suppliers, including subcontractors, and other business relationships. [2022 Sustainability Report, 2023: reports.shell.com] & [Commitments Polices_web, N/A: shell.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Sets targets for H&S performance (including injury rates or lost days and fatalities): The 2022 Sustainability Report indicates: 'Safety is central to our Powering Progress strategy. We aim to do no harm to people and to have no leaks across our operations. We call this our Goal Zero ambition'. [2022 Sustainability Report, 2023: reports.shell.com] • Met: Met targets or explains why not or how improve H&S management systems: The 2022 Sustainability Report indicates: 'We seek to improve safety by focusing on the three areas where the safety risks associated with our activities are highest: personal, process and transport. We strive to reduce risks and to minimise the potential impact of any incident, with a particular emphasis on the risks with the most serious consequences if something goes wrong. In 2020, we started a multi-year process of refreshing our approach to safety for all employees and contractors. In 2022, as part of this approach, we focused on conducting detailed change impact assessments across the Shell Group to assess the extent to which our new safety principles are being integrated. We completed 49 of 52 assessments of assets, projects, functions and businesses within Shell (we aim to complete the remaining assessments in 2023). In addition, seven non-operated ventures elected to embed elements of our refreshed approach to safety in their improvement plans'. The Company also explains the fatalities that occurred in 2022 [2022 Sustainability Report, 2023: reports.shell.com]
H.2.PD	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: The 2022 Sustainability Report indicates: 'The Safety, Environment and Sustainability Committee (SESCo) is one of four standing committees of the Board of Directors of Shell plc. The overall role of SESCO is to assist the Board in reviewing the policies, practices, targets and performance of Shell, primarily with respect to safety, environment including climate change, and broader sustainability'. The webpage section Sustainability governance adds: 'The SESCO also visits different Shell operations each year to speak with Shell employees, contractors and suppliers, as well as with community members and external stakeholders. [...] The Committee engaged with external stakeholders on the topic of nature-based solutions and gained valuable insights on how Shell's approach is perceived'. However, it is not clear this Committee has oversight of its supply chain policies that address forced labour. Moreover, the Company is expected to describe how the experiences of affected workers or relevant stakeholders (such as civil society, unions, and workers or their representatives) informed board discussions. [2022 Sustainability Report, 2023: reports.shell.com] & [Sustainability Governance_web, N/A: shell.com] • Not Met: Suppliers to have these arrangements in place <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: The 2022 UK Modern Slavery Act indicates: 'Where the risk is high, a mitigation plan is developed. In addition, sustainability provisions are included in our biofuels purchase agreements, which include, amongst others, provisions relating to the prohibition of child labour and forced labour. [...] To address these shortcomings [found during our supplier assessments], we contractually require suppliers and contractors to develop a worker welfare plan to ensure compliance with the Building Responsibly principles. That includes actions to address ethical recruitment practices and no use of forced labour, as well as any gaps identified in the assessment of their management system'. However, no description found of its own ongoing efforts to prevent and mitigate forced labour in both its operations and supply chain, particularly in relation to the renewable energy activities. Current evidence seems to focus in Oil & gas related operations. [2022 UK Modern Slavery Act, 03/2023: shell.com] • Not Met: Factors to be considered when ending a business relationship: The document Shell's Approach to Human Rights indicates: 'contracts may be terminated with immediate effect if suppliers breach Shell General Business Principles'. Although Shell's General Business Principles contain provisions on Human Rights provisions, it does not contain provisions on forced labour. Also, no further details found in relation to consideration of factors when ending relationships. [Approach to Human Rights, 2023: shell.com]
H.3.PD	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: Requirements on paying in full and on time in supplier codes and contracts

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes work with suppliers on paying workers regularly, in full and on time <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of failure to pay workers in full and on time in supply chain • Not Met: Analysis of trends demonstrating progress
H.4.PD	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: Requirements on free movement in supplier codes and contracts: The document Shell's Approach to Human Rights indicates: 'Companies in the Shell Group operate in many different countries and regions, each with different levels of risk related to Worker Welfare. Where necessary and on a risk- basis, we will assess the contractors' capability to manage worker welfare and add requirements into high-risk contracts – which include the requirement to develop Worker Welfare management plans. These terms establish clear, minimum expectations for labour rights, including [...] access to documentation [...]'. However, it is not clear 'access to documentation' is part of its contractual arrangements or formal requirements for all suppliers. [Approach to Human Rights, 2023: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes working with suppliers on free movement of workers • Not Met: Assessment of scope of restriction of movement in supply chain • Not Met: Capacity building to enable suppliers to cascade forced labour policies down supply chain
H.5.PD	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: The document Shell's Approach to Human Rights indicates: 'We respect the principles of freedom of association, the right to collective bargaining'. As for their business partners requirements on freedom of association and collective bargaining, it indicates, in its Supplier Principles: 'Compliance with all applicable laws and regulations on freedom of association and collective bargaining'. However, it is not clear whether the Company requires business partners to respect those rights in all contexts, as it indicates 'Compliance with all applicable laws and regulations'. In these cases (Companies referring to local laws in freedom of association and collective bargaining), Companies are expected to require alternative mechanisms or equivalent worker s bodies where the right to freedom of association and collective bargaining is restricted under law. Moreover, the Company is also expected to prohibit intimidation, harassment, retaliation and violence against trade union members or equivalent worker bodies and trade union representatives. The document Shell's Approach to Human Rights has non-harassment provisions for grievance channel users and Human Rights defenders. However, it is not clear these provisions extend to trade union members or equivalent worker bodies and trade union representatives [for both workers and contractors]. In the case of suppliers, provisions are expected to be found in their contractual arrangements or supplier code of conduct. [Approach to Human Rights, 2023: shell.com] & [Supplier Principles, 2019: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes work with suppliers on FoA/CB • Not Met: Assessment of scope of restriction of FoA/CB in supply chain • Not Met: Analysis of trends demonstrating progress
H.6.PD	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: The Supplier Principles indicates: 'Contractors and suppliers conduct their activities in a manner that respects human rights as set out in the United Nations Universal Declaration of Human Rights and the core conventions of the International Labour Organization (ILO) including ensuring: [...] providing wages and benefits that meet or exceed the national legal standards'. However, it is not clear the Company includes requirements to pay workers a living wage in its contractual arrangements with business relationships and suppliers (this can be via the supplier code of conduct). A living wage should include basic needs plus some discretionary for employees and his/her family and/or depends. [Supplier Principles, 2019: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes work with suppliers on living wage, beyond tier 1 suppliers • 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.PD	Environmental impact assessment and remediation	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: Conducts public EIA and CIA for renewable energy projects: The webpage section Impact Assessment indicates: 'We carry out detailed assessments of the potential environmental, social and health impacts when we plan new projects'. However, it is not clear if it also conducts cumulative impact assessments for its renewable energy projects. In future assessments, the Company will also be expected to explain or demonstrate under what circumstances it undertakes Cumulative Impact Assessments for its renewable energy projects in order to meet this criteria. [Impact assessments_web, N/A: shell.com] • Not Met: Assessments comply with Espoo Convention and/or the EU Environmental Impact Assessment Directive and fulfil certain standards <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Reports on compliance with government-mandated remediation fund requirements • Not Met: Reports on how an entity guarantees payment for environmental restoration or compensation
I.2.PD	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: Expectation for suppliers to conduct regular public life cycle assessments (including risks related to raw material sourcing, waste, and decommissioning) <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Requires suppliers to have action plans to address adverse impacts identified

J. Transparency and anti-corruption

Indicator Code	Indicator name	Score (out of 2)	Explanation
J.1.PD	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 Code of Conduct indicates: 'we never accept or pay bribes, including facilitation payments. Even unsubstantiated claims of bribery and corruption may damage Shell's reputation. Everyone involved in Shell's business must comply with the anti-bribery and corruption (ABC) laws of the countries where we operate, as well as those that apply across borders'. The General Business Principles adds: 'The direct or indirect offer, payment, soliciting or acceptance of bribes in any form is unacceptable. Facilitation payments are also bribes and must not be made. Employees must avoid conflicts of interest between their private activities and their part in the conduct of company business'. However, was found expressly prohibiting the bribing of public officials. [Code of Conduct, 2015: shell.com] & [General Business Principles, 2014: shell.com] • Not Met: Expectation extends to relevant business relationships: The Supplier Principles indicates: 'Contractors and suppliers should not tolerate, permit or engage in bribery, corruption or unethical practices'. However, no evidence found that extends this expectation [to the principles outlined in the OECD Convention on Combatting Bribery of Foreign Public Officials in International Business Transactions including, at a minimum, prohibiting bribes to foreign public officials] to all relevant suppliers, contractors, subcontractors, and other business relationships. [Supplier Principles, 2019: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Reports on any complaints on corruption and bribery: The 2022 Sustainability Report indicates: 'In 2022 there were: 1,790 reports to the Shell Global Helpline'. It adds that 183 were Code of Conduct violations'. However, it is not clear it reports specific information regarding any corruption or bribery complaints or concerns received via its grievance mechanism/channels for internal and external individuals and communities. [2022 Sustainability Report, 2023: reports.shell.com] • Not Met: Reports that no such complaints were made

Indicator Code	Indicator name	Score (out of 2)	Explanation
J.2.PD	Payments to governments & contract transparency	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: Publishing a tax CbCR in line with GRI 207-4, or discloses payments made to governments at project-level including for purchase or rent of land or natural resources related to its renewable energy projects: The Company publishes its Report on Payments to Governments yearly. The report includes the detailed payments and royalties on a project-by-project basis in 25 countries. It includes data on fees paid to the Department of Natural Resource and mines of Australia, as well as the royalties and fees paid to the Office Natural Resources Revenue in the United States. However, this sub indicator looks for information on payments made to governments at project-level including for purchase or rent of land or natural resources related to its renewable energy projects beyond these two countries. The information found did not include specific mention on purchase or rent of land. The Company also has published a full CbCR for previous years. However the most recent tax contribution report is from 2021. In future assessments, the Company will be expected to demonstrate it yearly publishes a tax CbCR and a report on its payments to governments at project level, including for purchase or rent of land or natural resources related to its renewable energy projects [2022 Report on Payments to Governments, 2023: shell.com] & [Tax Contribution 2021, 2022: shell.com] • Not Met: Disclosure of terms, contracts, agreements for those payments <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: The 2021 Tax Contribution Report indicates: 'We aim to support governments' ambitions to achieve contract transparency. We encourage governments to share contracts and licences in line with the EITI's revised standard on contract transparency'. However, although the Company expresses its public support for transparency, it is not clear it supports governments to publicly disclose contracts and licenses that specifically govern renewable energy projects in line with the EITI Standard. [Tax Contribution 2021, 2022: shell.com]

K. Diversity, equality and inclusion

Indicator Code	Indicator name	Score (out of 2)	Explanation
K.1.PD	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: The webpage section Race & Ethnicity indicates: 'annual DE&I [Diversity, equity, and inclusion] training is mandatory for everyone at Shell'. However, it is not clear the training is according to the ILO Convention 190 and on all types of contracts on equality, equity, diversity, anti-discrimination (including gender-based violence), and the Company's policies and mechanisms for addressing it. [Race & Ethnicity_web, N/A: shell.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Requires suppliers to do the same • Not Met: Provides materials and access to resources for trainings
K.2.PD	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: The 2022 Sustainability Report indicates: 'We are focusing on removing barriers and creating equality of opportunity in four strategic priority areas: gender [...]'. However, no evidence found that the Company commits to and adopts a timebound action plan to integrate a gender lens to human rights policies and practices including its human rights due diligence process, risk management and remedy. It should also include its value chain. [2022 Sustainability Report, 2023: reports.shell.com] • 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: The Company indicates that 50% of the Board of Director is female. However, no information was found on the executive level. [2022 Annual Report and Account, 2023: reports.shell.com]
K.3.PD	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: Timebound commitment to close gender wage gap: The webpage section Gender indicates: 'Pay is an important part of working life. We offer fair and competitive pay so that all our employees are valued, respected and

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>recognised for the work that they do. Our Fair Pay Principles help you understand how our pay is competitive, free from bias, and provides security'. However, no evidence of a timebound commitment for closing the gender wage gap found. [Gender, N/A: shell.com]</p> <ul style="list-style-type: none"> • Not Met: Reports information at company level across multiple pay bands: The 2022 Annual Report and Account indicates: 'in the UK, our 2022 average differences of pay of all men and women across all in-scope Shell companies in the UK narrowed to 11.7% - 20.7%, compared with 7.3% - 21.8% in 2021. In parallel, the average differences of bonuses between men and women ranged from -0.2%-54.2% in 2022. In 2021, the top of this range was 54.9%. This gap exists for several reasons, including fewer women in senior leadership positions and fewer women in higher-paid specialist roles. More information about the UK gender pay gap at Shell can be found on our website. [...] We also conduct an annual global gender pay equity review using a robust statistical approach. Countries in this review include Australia, France, the UK and South Africa. We take immediate action if required'. The Company annually reports a UK Diversity Pay Gap Report. However, the subordinator looks Company-wide that it reports gender wage gap information at the company level across multiple pay bands. No further evidence found. [2022 Annual Report and Account, 2023: reports.shell.com] & [2022 UK Diversity Pay Gap, 2023: shell.co.uk] <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.1	Fundamentals of social dialogue and stakeholder engagement in a just transition	0.5	<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 engage in social dialogue with appropriate parties for purposes of bipartite or tripartite negotiations • Met: Discloses the categories of stakeholders it engages with on a Just Transition and how they were identified. • Not Met: Disclosure of steps taken to engage with identified stakeholders and its approach to supporting a just transition. • Not Met: Demonstrates social dialogue and meaningful engagement with stakeholders on all aspects of a just transition.
JT.2	Fundamentals of just transition planning	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Demonstrates how it engages in social dialogue, especially with unions and with stakeholders, in the development of its transition planning. • Not Met: Sets time-bound and measurable indicators to mitigate the social impacts of low carbon transition on workers. • Not Met: Sets time-bound and measurable indicators to mitigate the social impacts of low carbon transition on affected stakeholders • Not Met: Sets time-bound and measurable indicators to mitigate social impacts of low carbon transition on business relationships.
JT.3.PD	Fundamentals of creating and providing or supporting access to green and decent jobs for an inclusive and balanced workforce	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Public Commitment to create and provide or support access to green and decent jobs, as part of the low carbon transition. • Not Met: Assesses and discloses the risk of employment dislocation caused by low carbon transition and related impacts on affected stakeholders. • 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.PD	Fundamentals of retaining and re-and/or up-skilling workers for an inclusive and balanced workforce	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • 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. • Met: Demonstrates measures taken to provide re-and/or upskilling, training or education opportunities for relevant stakeholders. • 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.

[‡] Assessment for this sub section has been conducted by the World Benchmarking Alliance, see: <https://www.worldbenchmarkingalliance.org/publication/oil-and-gas/>

Indicator Code	Indicator name	Score (out of 2)	Explanation
JT.5.PD	Fundamentals of social protection and social impact management for a just transition	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Discloses contribution to social protection systems for relevant stakeholders, and expectations on business relationships to contribute to social protection of affected stakeholders. • Not Met: Discloses its processes for identifying impacts of low carbon transition on workers' and affected stakeholders' social protection. • Not Met: Demonstrates contribution to addressing the impact of the low carbon transition on workers' social protection. • Not Met: Demonstrates contribution to addressing the impact of the low carbon transition on affected stakeholders' social protection.
JT.6.PD	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	0.5	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • 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		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]
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: The Company provided a response to the BHRR in September 2023. However, the Company's statements were not sufficient to meet the requirements of this indicator. [Shell Plc's response, 2023]

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	<p>• Not Met: The Company states: 'In line with our Shell General Business Principles (SGBP) and Code of Conduct, Shell* seeks to work with contractors and suppliers who operate ethically and responsibly in all respects, including the economic, environmental, and social aspects of their business. We do pre-contract screening of all direct suppliers, including screening against sanctions lists and adverse media checks where evidence of unethical business practices could be identified. Any findings of concern with respect to worker welfare or human rights are assessed by our subject matter experts and, where necessary, followed up prior to awarding a contract. Shell has specialists who investigate concerns or allegations about a breach of our Code of Conduct.' However, the information provided does not meet the criteria on explaining how steps taken align with steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships) at the time this research is conducted. [Shell Plc's response, 2023]</p>

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 dates⁵ 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.

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⁵ 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.

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