

# Thematic Data Analysis Sample Report on Human Rights

## Important Note

- This sample report includes selected datasets and questions for illustrative purposes in the analysis section.
- This sample report is based on CSA methodology for 2024.

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# Human Rights

- Sources:
- CSA
  - Business and Human Rights: Towards a Decade of Global Implementation, S&P Global February 2021
  - Human Rights Translated - A Business Reference Guide ; UN Global Compact

## Relevance for the society

Many stakeholders, including consumers and investors, have raised their expectations for companies to respect human rights. Although the Universal Declaration of Human Rights (UDHR) is a milestone document in the history of human rights, there has been a need for a more sophisticated structure to check for the actual implementation of human rights within the companies. Grave human rights violations by companies have led to tragic incidents affecting society and the environment, highlighting that corporate accountability and remediation are complex issues. Numerous challenges and obstacles exist when it comes to the implementation of the UN Guiding Principles on Business and Human Rights. New legislation, the physical impact of climate change, geopolitical frictions, and the emergence of new technologies force companies to move human rights risk management up in the agenda.

## Relevance for the business

Companies are expected to have an active commitment to respect human rights. This means avoiding, causing or contributing to adverse human rights impacts, addressing such impacts when they occur, and preventing or mitigating adverse human rights impacts from own operations and from products or services by business relationships. The approach to identifying and managing human rights risks across the value chain and business partners should include a statement of policy commitment, a due diligence process, a process for remediation, and a high level of transparency. Businesses that effectively protect and apply human rights naturally build their brand as more successful and support the general society's prosperity, essential for the growth of a company. A sound management approach towards human rights might affect the risk profile of a company through a lower level of controversies and related financial implications.

## Relevance for the capital market

Investors might identify positive impacts of effective human rights management practices by companies in the form of a better risk profile and growth potential. Good human rights practice in the form of a commitment, risk identification process, mitigation, or a remediation process could indicate better risk management and a potentially lower frequency of costly controversial events. In general, good practice in human rights enhances the reputation of a company and strengthens its licence to operate, enhancing the access to markets. This also results in improved staff morale, leading to higher motivation, productivity, and the ability to attract and retain the best employees. A weak human rights management might become an exclusion factor from investment portfolios, as companies involved in activities perceived to be linked to human rights risks may fall into exclusion screenings.

# Human Rights in the CSA

## CSA 2024 Methodology

The basis of the analysis is the S&P Global 2024 Corporate Sustainability Assessment (CSA) which evaluated around 3'000 companies on various E, S, and G parameters, including 4 specific questions about their human rights performance, in line with the UN Guiding Principles on Business and Human Rights. These questions cover topics such as policy for the commitment to respect human rights, due diligence process to proactively identify and assess potential impacts and risks, assessment of potential human rights issues across business activities and human rights mitigation and remediation. The analysis offers insights into the current human rights performance of companies participating in the CSA across 11 industry groups and in 5 geographic locations.

## Relevant questions from the Corporate Sustainability Assessment (CSA) 2024 covered in this report:

- 1. Human Rights Commitment
- 2. Human Rights Due Diligence Process
- 3. Human Rights Assessment
- 4. Human Rights Mitigation & Remediation

Source: CSA 2024

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# Data Universe Covered

## Reference Universe for this Report

All companies that actively participated in CSA 2024 which are eligible for inclusion in the Dow Jones Best-in-Class Indices.

## Selected Peer Groups

### Industry Top 10 & Customized Peer Group

#### Industry top 10 2024

- Apples Ltd
- Bananas Inc
- Cucumber AG
- Dates Ltd
- Coffe Holdings Co
- Grapefruit NV
- Honey AG
- Simple Company
- Hummus Corporation
- Lasagna Automotives












#### Customized peer group 2024

- Mango Enterprises
- Kiwi Solutions
- Zucchini Innovations
- Olive Ventures
- Quinoa Holdings
- Papaya Technologies
- Radish Dynamics
- Avocado Partners
- Fig Global
- Carrot Collective








# How to Interpret the Icons of the CSA Methodology

## CSA Expected Practice

Assessment Focus	Description of information sought
 <b>Coverage</b>	Appraises the coverage and scope of policies, programs or KPIs
 <b>Performance against benchmark</b>	This aspect refers to the evaluation of a key performance indicators (KPIs) in relation to predefined standards or best practices within the industry.
 <b>Performance against peers</b>	This aspect refers to the evaluation of a key performance indicators (KPIs) against its peers
 <b>Performance against target</b>	Assess if a specified target is achieved
 <b>Performance over the years</b>	This aspect refers to the evaluation of a key performance indicators (KPIs) over three- or four-year's data.
 <b>Assurance</b>	Data or programs or systems verified by an independent third party
 <b>Multiyear data</b>	This aspect refers to the collection of multiyear quantitative data
 <b>Public Documents</b>	Publicly available document supporting company's response
 <b>Transparency</b>	Additional credit will be granted for relevant publicly available evidence
 <b>Comprehensiveness</b>	This aspect refers to the policy or program thoroughly addressing multiple scenarios
 <b>Accountability</b>	This aspect evaluates whether responsibilities are clearly defined

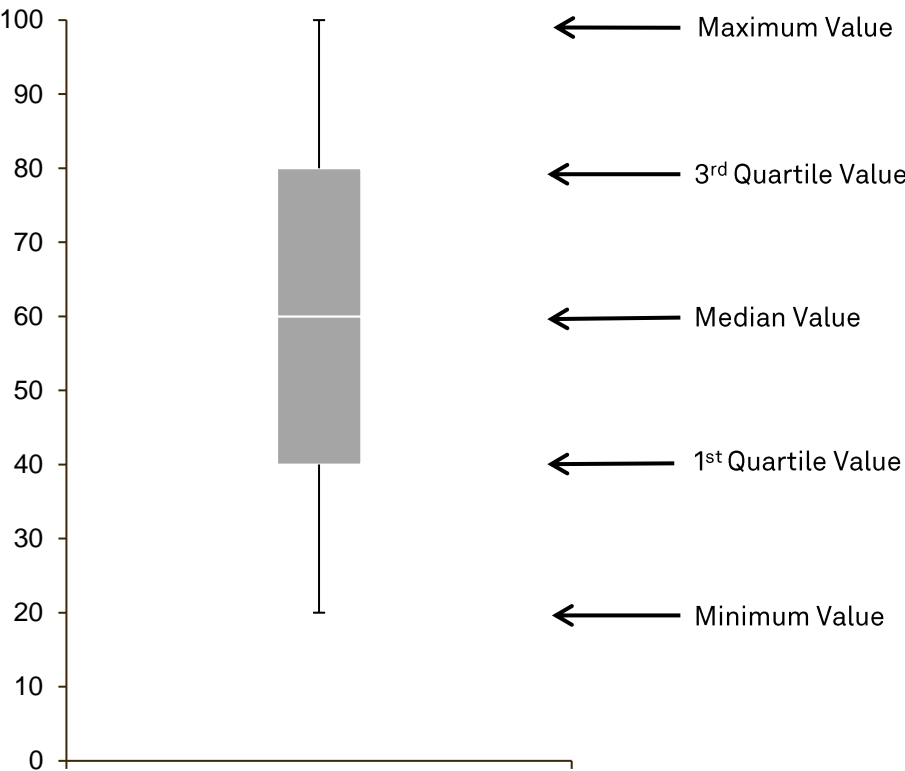
## Gap Analysis

Assessment	Description
 <b>Full score (100)</b>	The company's answer received full points, or public information was found
 <b>Partial score (1 to 99)</b>	The company's answer did not fully meet the expected practice, or the company did not answer the question but partial information was found publicly
 <b>Score of zero</b>	The company did not answer the question or the answer did not meet expectations
 <b>Additional information</b>	Additional general or company specific information on the assessment approach and result
 <b>Not applicable</b>	The question/aspect is not applicable for the company, resulting in a relative increase of question/aspect weights across the other questions/aspects in this criterion/question

Source: CSA

# How to Interpret the Box-and-Whisker Plot

Example of Box-and-Whisker Plot



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# Human Rights Assessment

Regular human rights assessment covering own operations, contractors, tier I suppliers and joint ventures



# CSA Expected Practice – Human Rights Assessment (1/2)

Topic rationale, focus and expected practice for the topic explain the context, materiality and data used for the analysis.

## Rationale

The focus is on the assessment of the extent a company is proactively identifying where risks are and how they are addressed and managed. The process should consider the country contexts in which the organization operates, the potential and actual human rights impacts resulting from the organization’s activities, and the relationships connected to those activities.

## Focus and Expected Practice



Aspects	Focus and Expected practice description	
Human rights assessment – own operations		Human rights assessment conducted for all operations within the last 3 years
		Disclosure on percentage of business activities determined to be at risk
		Mitigation plans in place for all business activities that are determined to be at risk
Human rights assessment - contractors and tier 1 suppliers		Human rights assessment conducted for all contractors and tier 1 suppliers within the last 3 years
		Disclosure on percentage of contractors and tier 1 suppliers determined to be at risk
		Mitigation plans in place for all contractors and tier 1 suppliers that are determined to be at risk

Source: CSA 2024

# CSA Expected Practice – Human Rights Assessment (2/2)

Topic rationale, focus and expected practice for the topic explain the context, materiality and data used for the analysis.

## Focus and Expected Practice

Aspects	Focus and Expected practice description	
Human rights assessment - Joint ventures (including stakes above 10%) (as a % of joint ventures)		Human rights assessment conducted for all joint ventures within the last 3 years
		Disclosure on percentage of joint ventures determined to be at risk
		Mitigation plans in place for all joint ventures that are determined to be at risk
Public Disclosure		The company does not publicly report information on at least one of the KPI

Source: CSA 2024

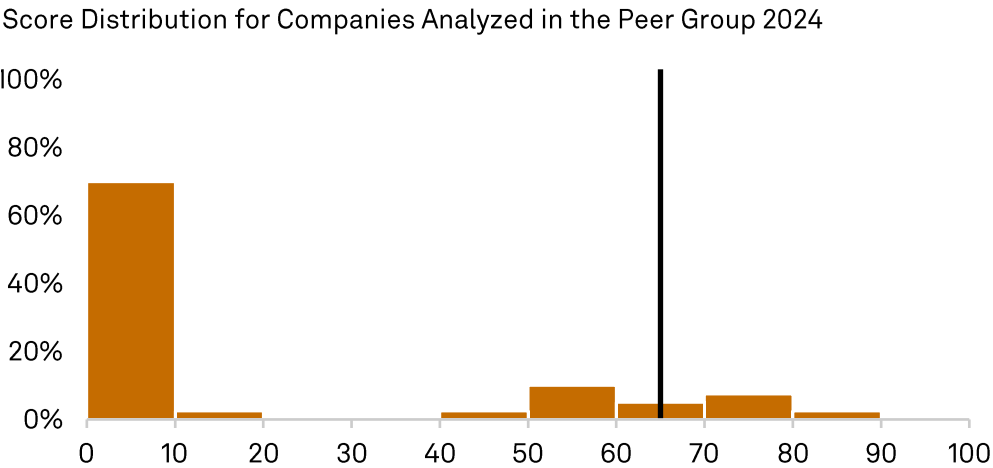
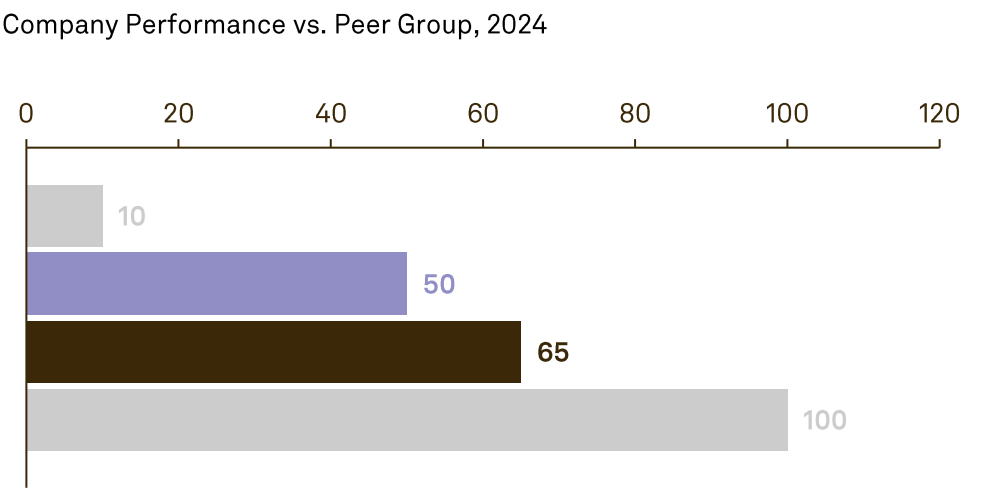
# Company XYZ's Performance vs. Customized Peer Group - Human Rights Assessment

The name of the companies included in this peer group is available on page 8 of the report.

- Lowest Score
- Peer Average
- Company XYZ
- Best Company Score

The histogram shows for each score decile, the frequency in %, i.e. the % of companies in the peer group that score in a certain range, as well as the score of your company.

Source: CSA 2024



Key Metrics: Company Compared to Customized Peer Group

Company Rank (Percentile)	79
Relative to best company (%)	65

YoY Changes in Customized Peer Group

Descriptive Value	Δ YoY
Lowest Score	10
Peer Average	20
Company XYZ	10
Best Company Score	0

Key Statistics: Customized Peer Group

Descriptive Value	Companies Analyzed
Average	50
Standard deviation	24
Percentage <i>Not Applicable</i> *	7%
Number of companies analyzed	14

\* Percentage of companies in the industry for which Not Applicable was accepted for this criterion.

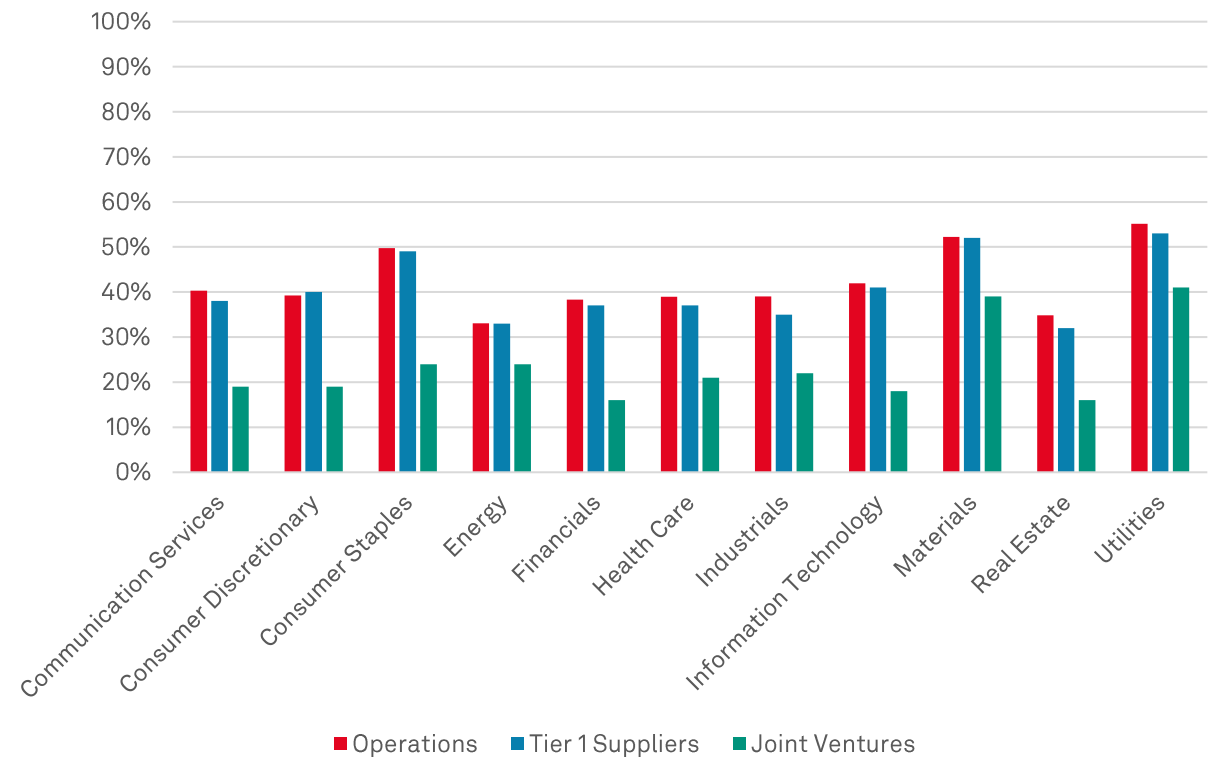
# Assessment of Potential Human Rights Issues across Operations, Tier 1 Suppliers and Joint Ventures

Note: The data analysis does not include companies for which this question has been considered as not applicable.

## Description

- Among the industry groups, more than half of the companies in the analysed universe are assessing potential human rights issues across the given categories, and some industries reach around 50%.
- Utilities has the highest proportion of companies assessing potential human rights issues across own operations (55%), tier-1 suppliers (53%) and joint ventures (41%).
- Compared to other industry groups, Energy and Real Estate has the lowest proportion of companies – 33% and 35% for operations, 33% and 32% for tier 1 suppliers and 24% and 16% for joint ventures, respectively.

Percentage of companies assessing potential human rights issues across its operations, Tier 1 Suppliers and Joint Ventures, analysis by Industry Group



Source: CSA 2024



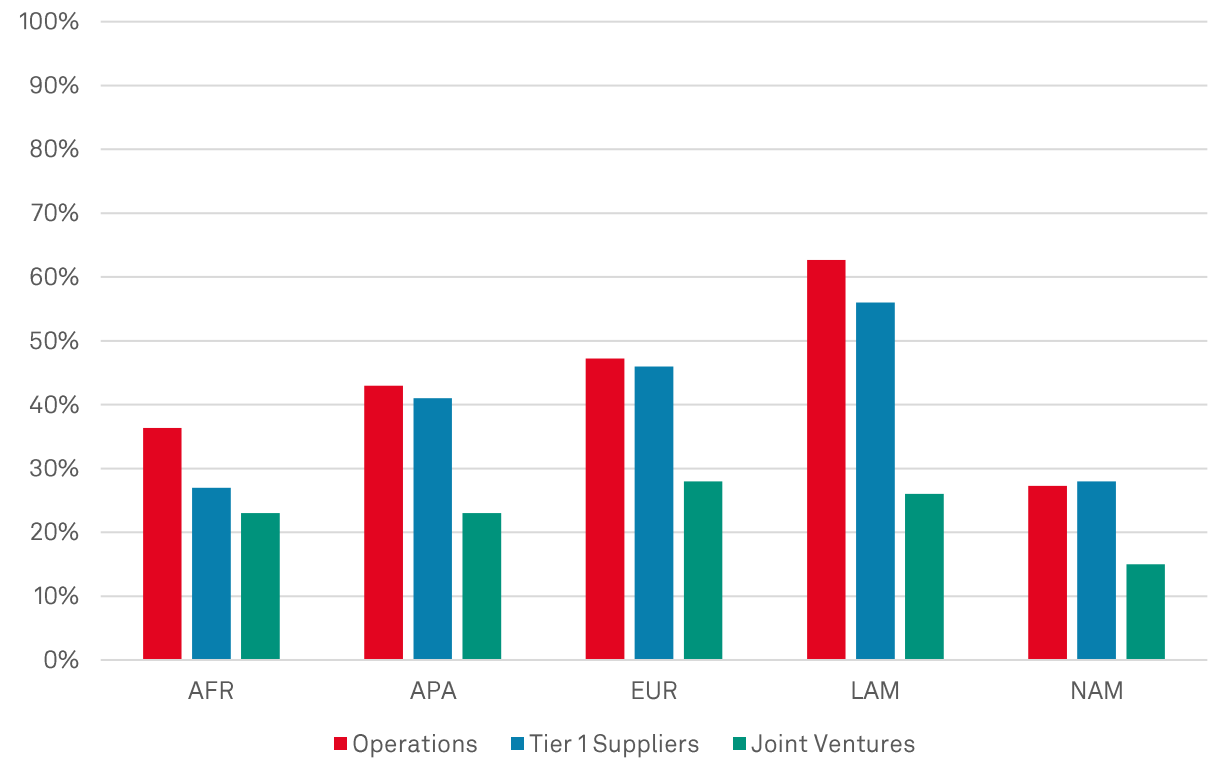
# Assessment of Potential Human Rights Issues across Operations, Tier 1 Suppliers and Joint Ventures

Note: The data analysis does not include companies for which this question has been considered as not applicable.

## Description

- The analysis of the percentage of companies assessing potential human rights issues shows homogeneous results by both industry groups and regions.
- Analysing companies' reporting across geographies, Latin America (63% and 56%) has the highest proportion of companies assessing potential human rights issues across operations and tier 1 suppliers respectively, while for joint ventures, Europe (28%) has the highest number of companies.
- Very few companies in the North American (operations: 27%, tier 1 suppliers: 28% and joint ventures: 15%) region assess the potential issues for the given categories.

Percentage of companies assessing potential human rights issues across its operations, Tier 1 Suppliers and Joint Ventures, analysis by geographical region



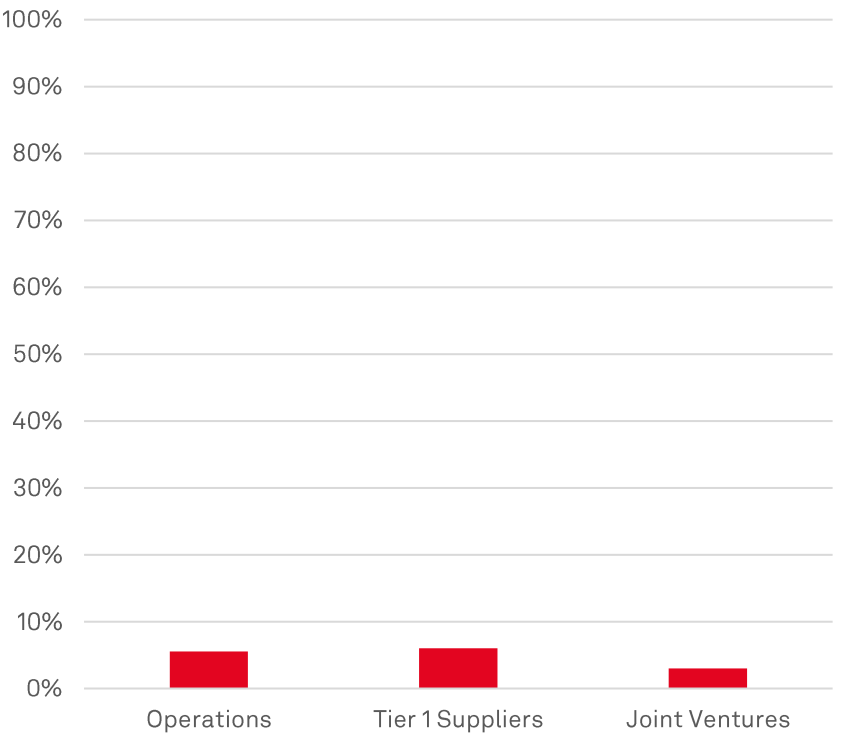
Source: CSA 2024

# Assessment of Potential Human Rights Issues across Operations, Tier 1 Suppliers and Joint Ventures

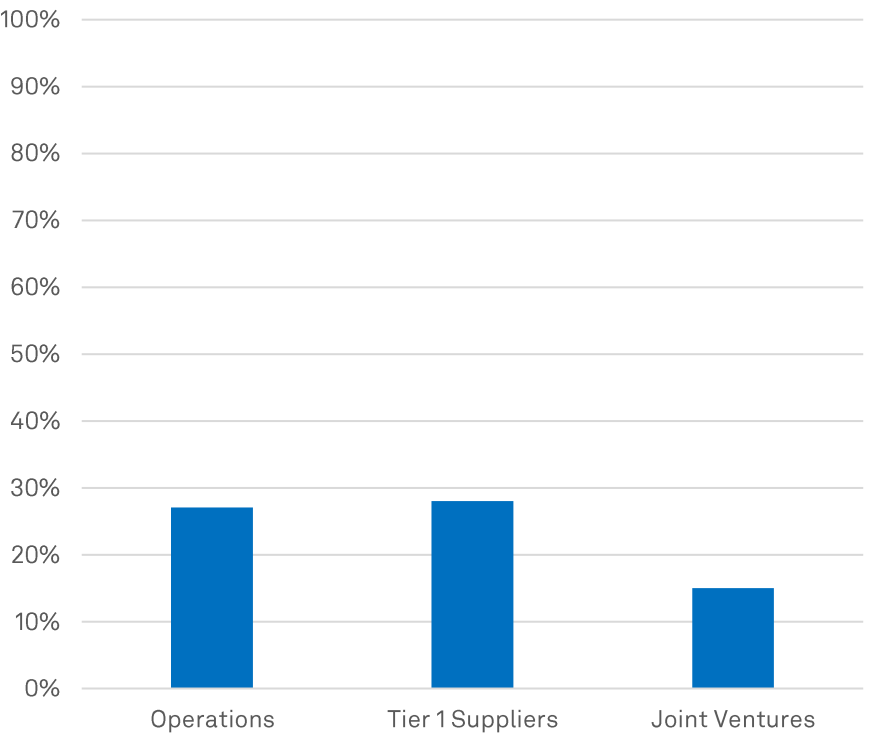
Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's industry and country of reference, as classified by GICS and S&P Global, are in scope.

Percentage of companies assessing potential human rights issues across the given categories, for company's industry



Percentage of companies assessing potential human rights issues across the given categories, for company's country



Source: CSA 2024

# Industry & Country level Breakdown on Share of Operations Identified at Risk during the Human Rights Assessments

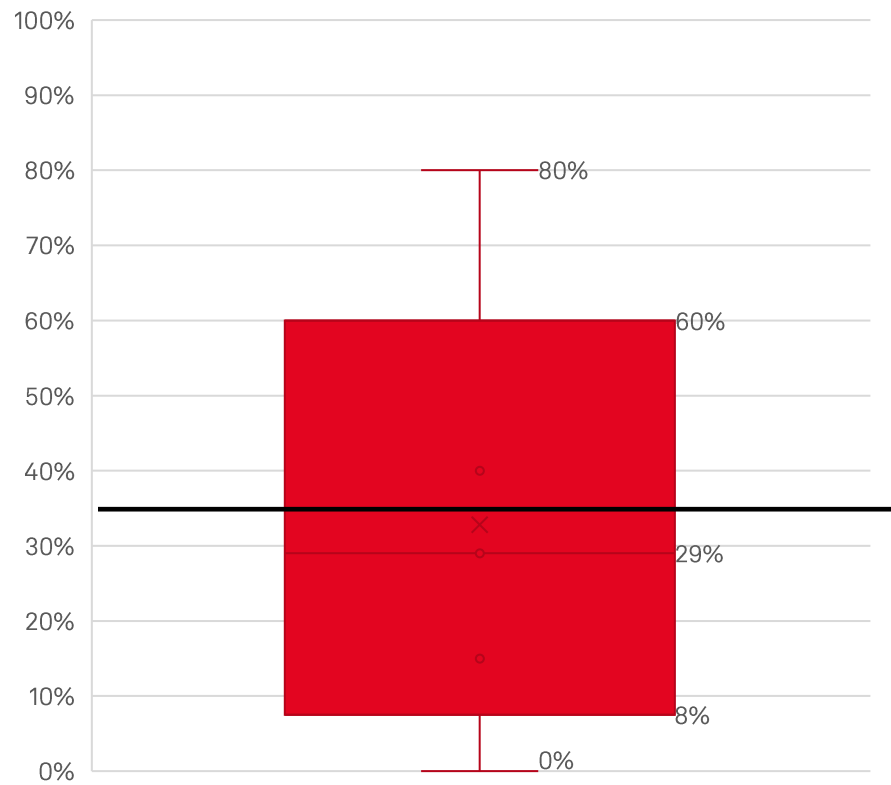
Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's industry and country of reference, as classified by GICS and S&P Global, are in scope.

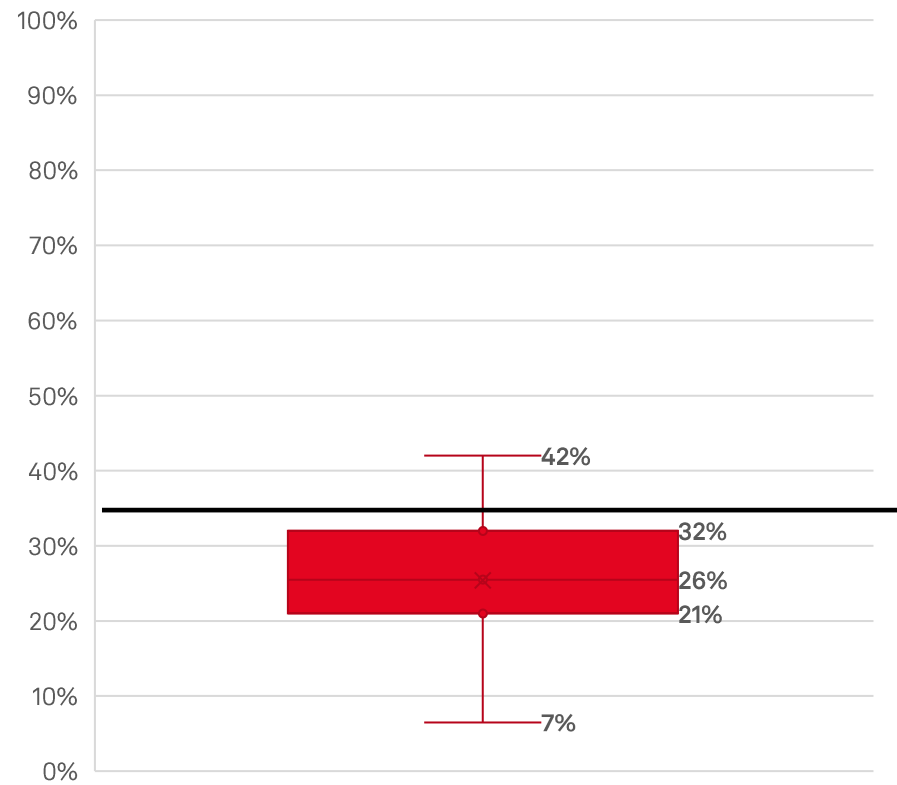
- Company's Performance
- Maximum Value
- Quartile 1, Median Value & Quartile 3
- Minimum Value

Source: CSA 2024

Box and whisker chart depicting the share of operations where risks have been identified during the human rights assessment, for company's industry



Box and whisker chart depicting the share of operations where risks have been identified during the human rights assessment, for company's country



# Data Breakdown for the adoption of metrics to identify and assess human rights risks

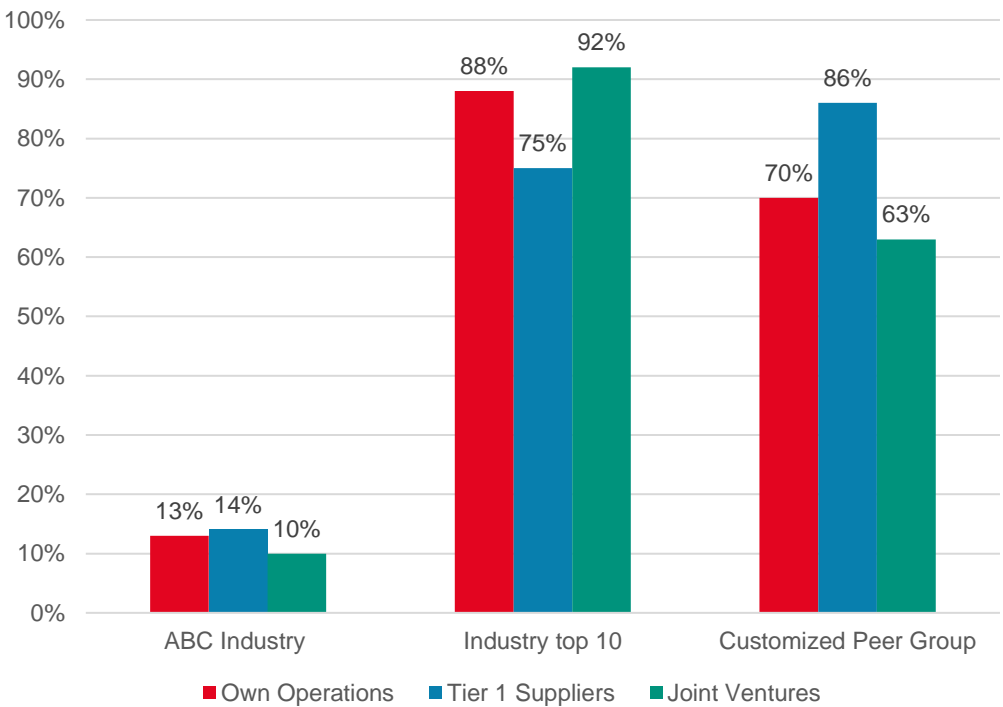
Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's industry of reference, as classified by GICS and S&P Global, are in scope.

Total assessed companies in CSA 2024: XXXX

Source: CSA 2024

Percentage of companies assessing potential human rights issues across its operations, Tier 1 Suppliers and Joint Ventures



Size of the Peer Groups






Peer Group	Number of Companies in 2024
ABC Industry	136
Industry Top 10	10
Customized Peer Group	14

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# CSA Gap Analysis – Human Rights Assessment (1/2)

Question Score:






-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

## 3.3.3 Human Rights Assessment (Major Gap)






Aspects	Focus and Expected practice description		Assessment	
Human rights assessment – own operations		Human rights assessment conducted for all operations within the last 3 years		The company has conducted a human rights assessment for 94% of its operations in the past 3 years, which is below the threshold
		Disclosure on percentage of business activities determined to be at risk		
		Mitigation plans in place for all business activities that are determined to be at risk		The company does not report on any business activities that are determined to be at risk and have mitigation action taken
Human rights assessment - contractors and tier 1 suppliers		Human rights assessment conducted for all contractors and tier 1 suppliers within the last 3 years		The company has conducted a human rights assessment for 50% of contractors and tier 1 suppliers in the past 3 years, which is below the threshold
		Disclosure on percentage of contractors and tier 1 suppliers determined to be at risk		
		Mitigation plans in place for all contractors and tier 1 suppliers that are determined to be at risk		The company has not reported for mitigation plans for NAS% of contractors and tier 1 suppliers that are determined to be at risk

# CSA Gap Analysis – Human Rights Assessment (2/2)

Question Score:

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

## 3.3.3 Human Rights Assessment (Major Gap)

Aspects	Focus and Expected practice description		Assessment	
Human rights assessment - joint ventures with stakes bigger than 10%		Human rights assessment conducted for all joint ventures within the last 3 years		The company has not conducted a human rights assessment for joint ventures in the past 3 years
		Disclosure on percentage of joint ventures determined to be at risk		
		Mitigation plans in place for all joint ventures that are determined to be at risk		
Public disclosure		Data on human rights assessment is publicly reported for at least one of the KPI	 	The company does not publicly report information on at least one of the KPI  <i>The company reports information on assessing their own operations to identify the human rights risks (Sustainability Report 2024, page 89). However, the company does not report specific percentage of operations assessed. Therefore, the response was not accepted.</i>

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