

Company assessments:

Explanations for human rights commitments' scores of top Australian companies

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Acknowledgment of Country

We acknowledge the Traditional Custodians of the land on which Macquarie University stands, the Wallumattagal Clan of the Dharug Nation, whose cultures and customs have nurtured, and continue to nurture, this land since time immemorial. We pay our respects to the Elders, past and present.

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I. Introduction

COMPANY ASSESSMENTS: EXPLANATIONS FOR HUMAN RIGHTS COMMITMENTS' SCORES OF TOP AUSTRALIAN COMPANIES

This is a supplementary report to the report, *Commitment gaps: A human rights assessment of top Australian companies*, published by Macquarie University's Business & Human Rights Access to Justice Lab (A2J Lab).¹ While the main report provides an overall assessment of the commitment of top 25 companies listed on the Australian Stock Exchange (ASX) to respect human rights in line with the United Nations Guiding Principles on Business and Human Rights (UNGPs),² this supplementary report offers explanations for the scores assigned to each company for specific indicators. Both reports should be read together for a full understanding of the assessment.

By providing reasoning for the scores awarded to each company vis-à-vis specific indicators, we aim to provide a clear and concise explanation of the performance of each company in committing to respect human rights according to the Corporate Human Rights Benchmark Core UNGP Indicators methodology of the World Benchmarking Alliance.³ In addition to show transparency of the assessment process, this compilation serves as a valuable resource for various stakeholders seeking to understand the specific outcomes of the assessment and gain further insight to the companies' performance on respecting human rights in line with the UNGPs.

The indicators and requirements are set out in Part II of the report. The companies were assessed under both Score 1 and Score 2 of each indicator, across all three themes. The scores frequently contain multiple requirements ('AND' terminology) and alternative requirements ('OR' terminology). Because of this, the score reasoning provided in the company assessments have been split into paragraphs as either 'Met' or 'Not Met' under each Score 1 and Score 2. This allows stakeholders to consider the score reasons against each criterion described under the indicator.

Each company assessment, in Part III of this report, includes a list of the documents reviewed in the assessment,⁴ as well as a score summary. It then provides reasoning for each of the assigned score, which may be read adjacently to the indicator descriptions in Part II. Even though all documents were reviewed under each indicator, only the documents relevant to a specific requirement is referenced in the score reasoning.

Further analysis of common findings and key trends as well as contextual insight which emerges from them is found in the main report, *Commitment gaps*.



II. Indicators

***COMPANY ASSESSMENTS: EXPLANATIONS FOR HUMAN RIGHTS
COMMITMENTS' SCORES OF TOP AUSTRALIAN COMPANIES***

The indicators under Themes A, B and C of the CHRB Core UNGP Indicators methodology have been reproduced below. Each indicator should be referenced adjacently when reading the reasoning for a particular score assigned to each company.⁵

Theme A: Governance and policy commitments	
A.1.1: Commitment to respect human rights	
Score 1	Score 2
The company has a publicly available policy statement committing it to respect human rights OR the rights under the Universal Declaration of Human Rights OR the International Bill of Human Rights.	The company's publicly available policy statement also commits it to respecting the UN Guiding Principles on Business and Human Rights OR the OECD Guidelines for Multinational Enterprises.
A.1.2.a: Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	
Score 1	Score 2
The company has a publicly available policy statement committing it to respect the human rights that the ILO has declared to be fundamental rights at work AND the company's policy statement includes explicit commitments to respect: freedom of association and the right to collective bargaining, and the rights not to be subject to forced labour, child labour or discrimination in respect of employment and occupation.	The company's publicly available policy statement also expects its suppliers to commit to respecting the human rights that the ILO has declared to be fundamental rights at work AND explicitly lists them in that commitment.
A.1.4: Commitment to remedy	
Score 1	Score 2
The company has a publicly available policy statement committing it to remedy the adverse impacts on individuals and workers and communities that it has caused or contributed to AND the company expects its suppliers to make this commitment.	The company's publicly available policy statement also commits it to collaborating with judicial or non-judicial mechanisms to provide access to remedy AND the policy statement includes a commitment to work with suppliers to remedy adverse impacts which are directly linked to the company's operations, products or services.

Theme B: Embedding respect and human rights due diligence	
B.1.1: Responsibility and resources for day-to-day human rights functions	
Score 1	Score 2
<p>The company indicates the senior manager role(s) accountable for implementation and decision making on human rights issues within the company.</p> <p>Gateway: must meet ILO requirement for own operations under A.1.2.a.</p>	<p>The company describes how it assigns responsibility for implementing its human rights policy commitment(s) for day-to-day management across relevant departments AND how it allocates resources and expertise for the day-to-day management of relevant human rights issues within its own operations AND within its supply chain.</p>
B.2.1: Identifying human rights risks and impacts	
Score 1	Score 2
<p>The company describes the process(es) it uses to identify its human rights risks and impacts in specific locations or activities, covering its own operations AND through relevant business relationships, including its supply chain.</p>	<p>The company describes the global systems it has in place to identify its human rights risks and impacts on a regular basis across its activities involving consultation with affected stakeholders and internal or independent external human rights experts AND describes how these systems are triggered by new country operations, new business relationships, new human rights challenges or conflict affecting particular locations AND describes the risks identified in relation to such events, including through heightened due diligence in any conflict-affected areas.</p>
B.2.2: Assessing human rights risks and impacts	
Score 1	Score 2
<p>The company describes its process(es) for assessing its human rights risks and discloses what it considers to be its salient human rights issues. This description includes how relevant factors are taken into account, such as geographical, economic, social and other factors AND this includes a description of how these processes apply to its supply chain OR the company publicly discloses the results of its assessments, which may be aggregated across its operations and locations.</p>	<p>The company meets all of the requirements under Score 1 AND describes how it involves affected stakeholders in the assessment process(es).</p>

B.2.3: Integrating and acting on human rights risks and impacts	
Score 1	Score 2
The company describes its global system to prevent, mitigate or remediate its salient human rights issues AND this includes a description of how its global system applies to its supply chain OR the company provides an example of the specific actions taken or to be taken on at least one of its salient human rights issues as a result of assessment processes in at least one of its activities/ operations in the last three years.	The company meets all of the requirements under Score 1 AND describes how it involves affected stakeholders in decisions about the actions to take in response to its salient human rights issues.
B.2.4: Tracking the effectiveness of actions to respond to human rights	
Score 1	Score 2
The company describes its system(s) for tracking or monitoring the actions taken in response to human rights risks and impacts and for evaluating whether the actions have been effective or have missed key issues or not produced desired results OR it provides an example of the lessons learned while tracking the effectiveness of its actions on at least one of its salient human rights issues as a result of its due diligence process(es).	The company meets both of the requirements under Score 1 AND describes how it involves affected stakeholders in evaluation(s) of whether the actions taken have been effective.
B.2.5: Communicating on human rights impacts	
Score 1	Score 2
The company provides at least two examples demonstrating how it communicates with affected stakeholders regarding specific human rights impacts raised by them or on their behalf.	The company meets the requirements under Score 1 AND describes any challenge(s) to effective communication it has identified and how it is working to address them.

Theme C: Remedies and grievance mechanisms	
C.1: <i>Grievance mechanism(s) for workers</i>	
Score 1	Score 2
<p>The company indicates that it has one or more mechanism(s), or participates in a third-party or shared mechanism, accessible to all workers to raise complaints or concerns related to the company.</p> <p>Note: no explicit reference to human rights is required but it must be clear that it can be used for human rights concerns as well.</p>	<p>The company describes how it ensures the mechanism(s) is available in all appropriate languages and that workers are aware of it (e.g. specific communication(s)/training) AND the company describes how it ensures workers in its supply chain have access to either: the company's own mechanism(s) to raise complaints or concerns about human rights issues at the company's suppliers or the company expects its suppliers to establish a mechanism(s) for their workers to raise such complaints or concerns AND the company expects its suppliers to convey the same expectation on access to grievance mechanism(s) to their own suppliers.</p>
C.2: <i>Grievance mechanism(s) for external individuals and communities</i>	
Score 1	Score 2
<p>The company indicates that it has one or more mechanism(s), or participates in a third-party or shared mechanism, accessible to all external individuals and communities who may be adversely impacted by the company, or those acting on their behalf, to raise complaints or concerns.</p> <p>Note: no explicit reference to human rights is required but it must be clear that it can be used for human rights concerns as well.</p>	<p>The company describes how it ensures the mechanism(s) is available in all local languages and that all affected external stakeholders at its own operations are aware of it (e.g. specific communication(s)/training) AND the company describes how it ensures external individuals and communities have access to either: the company's own mechanism(s) to raise complaints or concerns about human rights issues at the company's suppliers or the company expects its suppliers to establish a mechanism(s) for them to raise such complaints or concerns AND the company expects its suppliers to convey the same expectation on access to grievance mechanism(s) to their suppliers.</p>
C.7: <i>Remedying adverse impacts</i>	
Score 1	Score 2

<p>For adverse human rights impacts which it has caused or to which it has contributed, the company describes the approach it took to provide or enable a timely remedy for victims OR if no adverse impacts have been identified then the company describes the approach it would take to provide or enable timely remedy for victims.</p>	<p>For adverse human rights impacts which it has caused or to which it has contributed, the company also describes changes to its systems, processes and practices to prevent similar adverse impacts in the future AND the company describes its approach to monitoring implementation of the agreed remedy OR if no adverse impacts have been identified then the company describes the approach it would take to review and change systems, processes or practices to prevent similar adverse impacts in the future.</p>
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III. Reasons

COMPANY ASSESSMENTS: EXPLANATIONS FOR HUMAN RIGHTS COMMITMENTS' SCORES OF TOP AUSTRALIAN COMPANIES

1. Commonwealth Bank Australia (CBA)

Documents reviewed

- Corporate Governance Statement (August 2024)
- Group Work Health and Safety Policy (March 2024)
- Annual Report (August 2024)
- Modern Slavery Statement (December 2023)
- Environmental and Social Framework (August 2023)
- Code of Conduct (2023)
- Supplier Code of Conduct (2021)
- Human Rights of First Nations Stakeholders Grievance Process (June 2023)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				0.5	6
	0	0	0.5					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	0	12
	0	0	0	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				1.5	6
	1.5	0	0					
Overall							2	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	0	<p>Not met: The company refers to the Bill of Rights and the ILO principles throughout its documents, but at no point is the reference expressed as a commitment to respect human rights.</p> <p>See for example, Supplier Code of Conduct, page 8: ‘Respect for human rights underpins the way we do business. Our approach to human rights is aligned to and guided by the International Bill of Human Rights...’</p> <p>This is not a commitment to respect the rights.</p> <p>The Modern Slavery Statement and other annual documents are an excluded document type for establishing commitment as they are superseded annually.</p>	0	<p>Not met: The company refers to the UNGPs throughout its documents, but at no point is the reference expressed as a commitment to express human rights – it is expressed as a guide or something that the business approach is aligned to (see the reason in score 1).</p>
A.1.2.a	0	<p>Not met: The company simply states that human rights play a role in how they do business (see ‘Respect for human rights underpins the way we do business’), but this is not a commitment to respecting human rights or the fundamental rights declared by the ILO.</p> <p>Not met: The company does not include explicit commitments to respect each of the rights described in the indicator.</p>	0	<p>Not met: The company does not sufficiently expect suppliers to commit to respecting the fundamental rights declared by the ILO.</p> <p>The requirement to comply with the ILO Declaration is not the same as an expectation to commit to respecting these rights. We are looking for not just compliance, but a willing and voluntary</p>

				<p>commitment to respecting those rights.</p> <p>Not met: On page 4 of the Supplier Code of Conduct, the company states: 'The group requires that our suppliers will: Not use child labour... allow freedom of association...'</p> <p>So while the company expresses some of the required rights, and expects suppliers to comply with them, this is not an explicit list of all the required rights and is not an expression of the expectation to commit to respecting the rights.</p>
A.1.4	0.5	<p>Not met: The company does not provide an expression of commitment to remedy impacts that it has caused or contributed.</p> <p>See for example, page 11 of the Code of Conduct: 'We recognise that environmental and social risks can impact our business and communities and we are committed to ensuring that these risks are identified and managed properly.'</p> <p>This is not a commitment to remedy.</p> <p>Met: The company expects its suppliers to commit to remedying adverse impacts caused.</p> <p>On page 7 of the Supplier Code of Conduct the company states: 'The Group requires</p>	0	<p>Not met: The company does not provide an expression of commitment to collaborating with judicial or non-judicial mechanisms to provide access to remedy.</p> <p>Not met: The company does not express a commitment to work with suppliers to remedy adverse impacts directly linked to the company's operations.</p>

		that our suppliers will... remediate any adverse impacts on society and the environment where their business is involved.'		
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Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	<p>Not met: The company does not meet the ILO requirement under indicator A.1.2.a.</p> <p>Not met: The company does not indicate the senior roles attributable to human rights decision-making within the business, nor to human rights oversight generally.</p> <p>For example, on page 10 of the Modern Slavery Statement, the company states 'The CBA board is responsible for approving the E&S Policy and overseeing adherence to it, while our people are responsible for meeting the requirements of the E&S Policy. Our senior leaders are responsible for promoting and championing the environmental and social considerations outlined in the E&S Policy through their business decisions and interactions.'</p> <p>This is a very vague description that is not specific to human rights, and even in terms of E&S it simply refers to the 'board' and 'senior leaders'.</p>	0	<p>Not met: The company does describe in its publicly available documents how it assigns responsibility for implementing human rights commitments in the day-to-day management.</p> <p>Not met: The company does not describe how it allocates resources and expertise for the management of relevant human rights issues within its operations.</p> <p>Not met: The company does not describe how it allocates resources and expertise for the management of relevant human rights issues within its supply chain.</p>

B.2.1	0	<p>Not met: While the company indicates that it has processes in place to identify risks and impacts, there is no description of <u>how</u> the company identifies risks and impacts. There is also no description of these processes applying to specific locations or activities in its own operations.</p> <p>For example, page 47 of the Annual Report states ‘we have processes in place which seek to identify and consider potential human rights risk and impacts... Our ESG assessment tool plays an important role in our commercial and corporate lending processes...’ This is an example of simply stating a process, and not describing how it identifies risks and impacts. The description of the ESG assessment tool is not specific to human rights.</p> <p>We acknowledge that the Modern Slavery Statement features a map on page 9 of the where the company operates and marks some areas as ‘high risk’, but this is not a description of a risk identification process for those locations nor is it inclusive of all human rights.</p> <p>Not met: The company does not describe how a process to identify risks and impacts applies to specific locations or activities of its suppliers.</p>	0	<p>Not met: The company does not describe a global system which identifies risks and impacts on a regular basis across its activities including affected stakeholder consultation and internal or external human rights experts.</p> <p>On page 47 of the Annual Report, the company states ‘Our approach to modern slavery risk management is informed by external experts in our Modern Slavery Advisory Council.’ However, this is not a sufficient description to meet the indicator and is limited to modern slavery. The Modern Slavery Advisory Council is not independent as it was established by CBA (page 19).</p> <p>Not met: The company does not describe how its system/s are triggered by new country operations, business ventures or relations and challenges specific to human rights in conflict areas.</p> <p>Not met: The company does not describe the risks identified in relation to these new ventures described in requirement 2.</p>
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		<p>On page 25 of the Modern Slavery Statement, the company states they ‘review the progress of our Supply Chain Modern Slavery Program through the Group Supplier Governance Council (includes senior business leaders and senior risk professionals from across the Group) and the Group Corporate Services Governance Forum to ensure we are addressing the risks of modern slavery in our supply chains...’</p> <p>This is an example of stating a process rather than describing how it works and is limited to modern slavery risk recognition in the supply chain only, rather than all of human rights.</p>		
B.2.2	0	<p>Not met: The company does not describe a process for assessing human rights risks or discloses what its salient issues are. It does not describe how factors such as economic and social ones are taken into account in this assessment.</p> <p>On page 27 of the Modern Slavery Statement, the company states ‘we use our inherent risk assessment process... to identify our most salient modern slavery human rights risks...’. This is an example of naming a process rather than describing one. It does not describe what salient risks have been found beyond just modern slavery nor the</p>	0	<p>Not met: The company does not meet all of the requirements under score 1.</p> <p>Not met: The company does not describe how affected stakeholders are involved in its assessment or human rights risks. Notably, an assessment process has not been clearly described and thus there is no description of stakeholder involvement if a process is absent.</p>

		<p>factors taken into consideration in that assessment.</p> <p>Not met: The company does not describe how the process described in requirement 1 applies to its supply chain, nor discloses the results of an assessment in terms of all human rights risks.</p> <p>Page 47 of the Annual Report states 'To meet our commitments, we have processes in place which seek to identify and consider potential human rights risks and impacts in our business operations and supply chains...' which again recognises and labels a process but does not describe it nor the salient issues it has exposed with respect to the supply chain.</p>		
B.2.3	0	<p>Not met: The company does not describe a global system to prevent, mitigate or remediate its salient human rights issues. Notably the company has not disclosed its salient human rights issues, and the issues disclosed have been limited to modern slavery as opposed to human rights holistically.</p> <p>Not met: The company does not describe how such a process applies to its supply chain or provides an example of specific actions taken in relation to one of the salient human rights issues as a result of such an assessment</p>	0	<p>Not met: The company does not meet all the requirements of score 1.</p> <p>Not met: The company does not describe how affected stakeholders are involved in decisions about actions to take in response to identified issues.</p>

		<p>process.</p> <p>Page 29 of the Modern Slavery Statement outlines a 'supplier improvement plan' but this does not identify salient issues or describe how this plan applies to its supply chain in respect of preventing, mitigating or remediating human rights issues.</p>		
B.2.4	0	<p>Not met: The company does not describe a system of tracking or monitoring the effectiveness of actions taken in response to human rights risks and impacts, nor provides an example of lessons learned while tracking effectiveness.</p> <p>On Page 7 of the Supplier Code of Conduct, the company states 'We have a responsibility to conduct due diligence before entering relationships with suppliers, including having new suppliers complete an environmental and social risk assessment...The Group reserves the right to carry out regular assessments of our suppliers, such as through self-assessment questionnaires....'. This is stating that the company has an assessment process only.</p> <p>On pages 23, 29 and 38 of the Modern Slavery Statement, the company states that relevant teams are trained in monitoring human slavery and</p>	0	<p>Not met: The company does not meet the requirements in score 1.</p> <p>Not met: The company does not describe how affected stakeholders are involved in its evaluation of effectiveness.</p>

		<p>trafficking, that progress is monitored through to completion (in relation to supplier actions) and that regular meetings with the Modern Slavery Working Group were held to monitor progress against modern slavery initiatives and activities. These are statements which label a process or say that actions are monitored, however they do not describe the process for how this is done.</p>		
B.2.5	0	<p>Not met: The company has not provided two examples demonstrating how it communicates with affected stakeholders regard specific human rights impacts raised.</p> <p>On page 43 of the Annual Report, the company states 'In line with our commitment to support self-determination, our Indigenous Advisory Council, Indigenous Leadership Team and Aboriginal and Torres Strait Islander Community of Practice are important channels for us to engage with First Nations peoples on the decisions that affect them.'</p> <p>This is only saying that communicating is important and is not sufficiently specific enough to human rights concerns or to <u>demonstrate</u> communication with affected stakeholders.</p> <p>On page 37 of the Modern Slavery Statement the</p>	0	<p>Not met: The company does not meet the requirements of score 1.</p> <p>Not met: The company does not describe any challenges to effective communication nor how it is addressing them.</p>

		<p>company states 'The Workplace Grievance Review is an internal process that the Group provides for our people to seek a review of decisions, actions or behaviours that they consider may have affected them unfairly.'</p> <p>This does not demonstrate communication, it is simply saying a mechanism to raise concerns is available, and nonetheless is limited to internal stakeholders only.</p>		
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Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	<p>Met: The company indicates it has a mechanism accessible to all its workers to raise complaints or concerns related to the company, including human rights concerns.</p> <p>On page 6 of the Supplier Code of Conduct, the company states 'Suppliers have access to Commonwealth Bank Group's SpeakUp Service, a trusted avenue available 24/7 to raise matters or conduct of concern of relevance to the Group.'</p> <p>On page 37 of the Modern Slavery Statement the company states 'The Workplace Grievance Review is an internal process that the Group provides for our people to seek a review of decisions, actions or</p>	0.5	<p>Not met: The company does not describe how it ensures the mechanism is available in all appropriate languages nor how it ensures all workers are aware of the mechanism.</p> <p>Met: The company expects its suppliers to establish a mechanism for their workers to raise complaints or concerns.</p> <p>On page 6 of the Supplier Code of Conduct, the company states 'The Group requires that our suppliers will: have a grievance mechanism or whistleblower policy or process that is clearly communicated and understood by employees and suppliers, protecting whistleblowers and prohibiting retaliation or</p>

		<p>behaviours that they consider may have affected them unfairly.'</p> <p>On page 47 of the Annual Report, the company states 'Providing our SpeakUP service supports our people and external partners to raise concerns safely, including anonymously if needed.'</p> <p>All of these descriptions exemplify description of a mechanism required to meet the indicator and are not described in such a way that concerns that may be raised under the mechanism excludes human rights concerns.</p>		<p>victimisation by their employer, The Group, or the Group's employees.'</p> <p>'Suppliers have access to Commonwealth Bank Group's SpeakUp Service, a trusted avenue available 24/7 to raise matters or conduct of concern of relevance to the Group.'</p> <p>Not met: The company does not describe an expectation of suppliers to ensure the same access and availability of a mechanism on its own suppliers.</p>
C.2	0	<p>Not met: The company does not indicate that its mechanisms in C.1 or any others are available to all external individuals and communities who may be adversely impacted by the company.</p> <p>While page 14 of the Corporate Government Statement states 'The Group provides SpeakUp channels through which concerns can be raised, including anonymously.' the description of the SpeakUp service in the other documents is limited to 'our people' and 'external partners' (see page 47 of the Annual Report for example) and not inclusive of the broader community or non-business related individuals.</p>	0	<p>Not met: The company does not provide a description of how it ensures the mechanism is available in local languages nor how external affected stakeholders are aware of this at the company's operations.</p> <p>Not met: The company does not provide a description of how it ensures external individuals or communities have access to the mechanism or how it expects suppliers to establish a mechanism of this nature.</p> <p>Not met: The same expectation for access is not placed on suppliers.</p>

C.7	0	<p>Not met: The company does not describe how it has provided or enabled a remedy for victims of impacts it has caused not described an approach it would take to provide or enable a remedy for victims.</p> <p>For example, page 8 of the E&S Framework states 'where reasonably practical, working to assess and address the risks of modern slavery in our Financing decisions, as reported in our annual Modern Slavery and Human Trafficking Statement' when describing actions the company takes to address modern slavery and human trafficking. This is not a description of an approach which affords remedy, merely a statement that sometimes the company will address risks of modern slavery in its financing decisions. It is limited to modern slavery and certain business activities only.</p>	0	<p>Not met: The company does not describe any changes to systems or processes to prevent adverse impacts.</p> <p>Not met: The company does not describe its approach to monitoring the implementation of remedies it provides nor the approach it would take to review systems and processes which do so in the future.</p>

2. CSL Ltd

Documents reviewed

- Annual Report (August 2024)
- Code of Responsible Business Practice (July 2021)
- Global Environmental, Health, Safety and Sustainability (EHSS) Policy (September 2023)
- Group Speak Up Policy (January 2023)
- Human Rights Statement (December 2022)
- Statement on Modern Slavery (December 2023)
- Third Party Code of Conduct (July 2021)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				0	6
	0	0	0					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	0	12
	0	0	0	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				2.5	6
	1.5	1	0					
Overall							2.5	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	0	<p>Not met: In its Human Rights Statement (p 1) and Code of Responsible Business Practice (p 33), CSL recognises its responsibility to respect the human rights of all individuals, but this does not demonstrate a commitment to respecting human rights.</p> <p>Not met: No evidence of any commitments to these international instruments.</p>	0	<p>Not met: In its Human Rights Statement (p 1), CSL states that all its operations are governed by the Universal Declaration of Human Rights and the OECD Guidelines for Multinational Enterprises. However, 'governed by' is not a clear expression of commitment to respecting these rights.</p>
A.1.2.a	0	<p>Not met: There is no mention or commitment of the ILO Declaration in any publicly available document.</p> <p>Not met: Whilst CSL maintains commitments against child labour and modern slavery, it only involves complying with the minimum age labour requirements in each country of operation (Human Rights Statement pp 1-2). There is no mention of rights against discrimination and to respect freedom of association and collective bargaining.</p>	0	<p>Not met: There is no evidence of an expectation for suppliers to commit to the ILO Declaration.</p> <p>Not met: In its Third Party Code of Conduct (p 5), CSL prohibits any form of slavery or human trafficking, child labour and discrimination. Third parties must also ensure that the rights of workers to associate freely are upheld, but only as provided for in local legislation rather than the right to freedom of association generally.</p>
A.1.4	0	<p>Not met: In its Human Rights Statement (p 6), CSL is committed to implementing the human rights due diligence framework, which involves addressing adverse human rights it causes or contributes</p>	0	<p>Not met: No mention or commitment to collaborating with judicial or non-judicial mechanisms specifically to provide a remedy.</p>

		<p>to. However, the commitment is more explicitly to the framework itself rather than the points beneath it.</p> <p>Not met: Under its Third Party Code of Conduct (p 3), third parties (which includes suppliers) are required to promptly provide responses and take corrective actions to remedy material observations/findings relating to risk management. However, this is insufficient to form an expectation for its suppliers to remedy the adverse human rights impacts on individuals, workers and communities.</p>		<p>Not met: Whilst CSL commits to using its engagement with third parties when necessary to ensure that labour rights are respected (Human Rights Statement, p 5), this is insufficient to form a commitment to work with suppliers to remedy. Whilst its Human Rights Statement details different methods which it engages in to influence remediation of a supplier's identified human rights risks (p 8), this does not form a commitment to collaborate with suppliers to remedy adverse impacts.</p>
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Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	<p>Not met: The Third Party Risk Management (TPRM) Governance and Oversight Committee, chaired by CSL's Chief Procurement Officer, provides decision-making support and monitors performance of the TPRM platform it uses to assess human rights risks and manages third parties that seek to conduct business with CSL (Statement on Modern Slavery 2023, p 9). However, it is unclear whether this committee is responsible for decision making on human rights issues.</p> <p>Not met: Indicator A.1.2.a for</p>	0	<p>Not met: No evidence of specific assignment of responsibility for implementing human rights commitments in any publicly available document.</p> <p>Not met: No evidence of allocation of resources or expertise for day-to-day management of its own operations.</p> <p>Not met: CSL's TPRM Working Group oversees the day-to-day operations of the TPRM platform, which clears third parties (including suppliers)</p>

		its own operations.		through screening and assessments. However, there is not enough detail to determine whether all relevant human rights issues are managed in this way.
B.2.1	0	<p>Not met: In its Human Rights Statement (p 7), CSL Limited details 'risk mapping' as part of its due diligence framework. This involves identifying potentially high-risk hotspots across sectors and geographies and utilising a range of external approaches where relevant on the identification of human rights risks or violations. However, these processes are not described in any detail.</p> <p>In its Statement on Modern Slavery (pp 7-8), CSL describe the metrics used to assess where modern slavery risks are high in its own operations and its supply chain. However, this does not extend to human rights generally.</p>	0	<p>Not met: CSL's risk mapping involves the deepening of insights into the nature of existing and emerging human rights risks through participation in industry human rights and modern slavery workgroups and committees and from information from advisors, NGOs, government and other stakeholders (Human Rights Statement, p 7). However, consultation with affected stakeholders is absent and it is not clear if this happens on a regular basis.</p> <p>Not met: There is no information about how new country operations, relationships and conflict challenges trigger identification processes in any publicly available document.</p>
B.2.2	0	<p>Not met: There is no evidence of any process to assess its human rights risks or a disclosure of its salient human rights issues in any publicly available document.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: In its investigative onsite 'social audits', CSL considers worker/affected persons representatives (including</p>

		<p>Not met: There is no public disclosure of its assessment results in any publicly available document.</p> <p>Not met: In its Human Rights Statement (p 7), CSL Limited details 'risk assessing' as part of its due diligence framework. In this, CSL uses its Third Party Risk Management (TPRM) platform and other tools where appropriate to generate initial risk scoring or new and existing suppliers. However, this process is not explained in any detail. This process may also involve deeper investigative onsite 'social audits' by human rights experts where potential human rights risks are identified, but this process is not adequately described.</p>		<p>relevant trade unions, charities and NGOs) to engage with to support training and monitoring of risk on potentially higher-risk sites. However, this still does not demonstrate how these stakeholders are involved in assessment processes.</p>
B.2.3	0	<p>Not met: In its Human Rights Statement (pp 6-9), CSL describes its due diligence framework, which involves remediation and continuous improvement. Through this framework, CSL engages with suppliers on Corrective and Preventative Action Plans to influence remediation where human rights risks are identified. However, this system does demonstrate how its salient human rights issues would be addressed.</p> <p>Not met: There are no specific examples of actions taken after assessment of operations in any publicly available documents.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence on the involvement of affected stakeholders in deciding how to respond to salient human rights issues in any publicly available document.</p>

B.2.4	0	<p>Not met: In its 2023 Statement on Modern Slavery (p 11), CSL describes its processes for monitoring progress and assessing effectiveness on modern slavery risks through various governance, risk assessment and monitoring measures. It is unclear whether these mechanisms pertain to human rights generally or address any specific actions taken by CSL.</p> <p>Not met: No evidence of lessons learned while tracking effectiveness.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence on the involvement of affected stakeholders in assessing the effectiveness of actions in any publicly available document.</p>
B.2.5	0	<p>Not met: No examples are available in publicly available documents.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence of challenges to effective communication and actions to address them in any publicly available document.</p>

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	<p>Met: Through its Speak Up Policy (p 9), employees have a range of mechanisms to make a report, including through Speak Up Hotline (an independent hotline service) by email or phone. Human rights violations are explicitly listed as an example of potential misconduct that can be reported through these mechanisms (p 2).</p>	0.5	<p>Met: In its Statement on Modern Slavery (p 7), CSL states that all employees were required to undertake training on its Speak Up Policy. CSL's Speak Up Policy states that multiple language options are available for reports through the Hotline website and phone number.</p> <p>Met: Suppliers and their</p>

				<p>employees maintain access to CSL's Speak Up Hotline (p 3).</p> <p>Not met: There is no evidence of an expectation set by the company for its suppliers to convey the same expectation to access for its own suppliers in any publicly available documents.</p>
C.2	1	<p>Met: Non-employees of CSL are able to report through its Speak Up Hotline, including (but not limited to) suppliers, contractors, consultants, service providers, business partners, including their employees (Speak Up Policy, p 3). In its Human Rights Statement (p 9), CSL seeks to make the statement available to rights holders, including the availability of CSL's Speak Up grievance mechanism.</p>	0	<p>Not met: Whilst the Speak Up Hotline is available in many appropriate languages (https://cslspeakup.ethicspoint.com), there is no evidence of CSL making external stakeholders aware of its availability.</p> <p>Not met: No evidence on accessibility of supplier mechanisms for external stakeholders or expectations to convey the same expectation to its own suppliers was found in any publicly available documents.</p>
C.7	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: Whilst CSL imply that it would take measures to remediate the loss of income to the most vulnerable rightsholders in its activities and supply chains (Statement on Modern Slavery p 7), this is not described in sufficient detail and only relate to human trafficking, slavery or</p>	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: Its focus area in remediation and continuous improvement as part of its due diligence framework mentions the continuous improvement of systems to support or reward compliant suppliers (Human Rights Statement, p 8). However,</p>

		<p>forced labour. Similarly, CSL briefly mentions its intention to remediate actual modern slavery incidents beyond those self-reported by suppliers (p 10). Its focus area in remediation and continuous improvement as part of its due diligence framework only mention support for suppliers to remediate rather its own approach (Human Rights Statement, p 8).</p>		<p>this is not in the context of potential adverse impacts they could cause or contribute to and is not described in any detail.</p>
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3. National Australia Bank Ltd (NAB)

Documents reviewed

- Annual Report (November 2023)
- Code of Conduct (2020)
- Group Disclosure & External Communications Policy (September 2023)
- Group Human Rights Policy (September 2023)
- Group Whistleblower Protection Policy (2022)
- Human Rights Grievance Process (2021)
- Key Elements of Human Rights Due Diligence Process (2021)
- Modern Slavery and Human Trafficking Statement 2023 (November 2023)
- Our Approach to Human Rights webpage: <https://www.nab.com.au/about-us/sustainability/reporting-policies-approach/human-rights-approach> (accessed September 2024)
- Supplier Sustainability Principles (2017)
- Sustainability Data Pack 2023 (November 2023)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				3	6
	2	1	0					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	2.5	12
	0.5	1	1	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				2.5	6
	1.5	1	0					
Overall							8	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	1	Met: Under the NAB Group Human Rights Policy (p 2), it commits to upholding human rights in its interactions with its employees, customers, communities and suppliers, including a commitment to uphold the UDHR.	1	Met: The NAB Group also commits to upholding the UN Guiding Principles on Business and Human Rights (p 2) and the OECD Guidelines for Multinational Enterprises (p 3) in its Human Rights Policy.
A.1.2.a	0.5	<p>Met: Under the NAB Group Human Rights Policy (p 3), it commits to upholding the ILO's eight core conventions as set out in the Declaration on Fundamental Principles and Rights at Work.</p> <p>Not Met: In the same Policy (p 5), NAB will respect the right of its employees to choose to join or not to join relevant industrial associations. Whilst discrimination, forced labour and child labour are prohibited in the Policy, the language used is insufficient in forming a commitment to upholding the relevant rights. No publicly available documents discuss rights to collective bargaining.</p>	0.5	<p>Met: NAB requires its suppliers to comply with global labour standards specified by the ILO's eight Core Conventions (Supplier Sustainability Principles p 1).</p> <p>Not met: In its Supplier Sustainability Principles (p 2), NAB requires its suppliers to provide fair working conditions including freedom of association and collective bargaining, ensure no child or forced labour. Relating to rights to not be discriminated at work, NAB only requires its suppliers to comply with relevant local and national laws and regulations and to have written workforce management policies including anti-discrimination. However, the language used in relation to anti-discrimination is insufficient to form a commitment to uphold</p>

				this specific right at work declared fundamental by the ILO.
A.1.4	0	<p>Not met: Under its Human Rights Policy (p 5), NAB will ensure that mechanisms are in place to enable employees to raise concerns relating to human rights and allow grievances to be addressed. However, the language used is insufficient to form a commitment to remedy impacts among a wider range of stakeholders.</p> <p>In its Human Rights Grievance Process, NAB provides a diagram of the steps to take when a complaint is received through their inbox. This includes remediating adverse human rights impacts that it has caused or contributed to. However, NAB has not explicitly committed to taking these steps in the document.</p> <p>In its Group Human Rights Policy (p 7), NAB states that parties who feel aggrieved by the Group will be able to seek remedy only 'where appropriate'. This makes it unclear on whether this commitment to respect the right to remedy will be upheld in all contexts.</p> <p>Not met: In its Supplier Sustainability Principles (p 2), NAB requires its suppliers to address any infringements or adverse impacts to human rights associated with business activities. However, this does</p>	0	<p>Not met: While NAB recognises that relevant actions that could be taken when notified of a potential human rights violation includes notification to regulators and/or law enforcement agencies, there is no commitment to collaborate with judicial or non-judicial mechanisms (Human Rights Policy, p 5).</p> <p>Not met: There are no commitments to assist remedy of adverse impacts by suppliers.</p>

		not demonstrate a commitment to remedy all impacts suppliers have caused or contributed to and to a range of external and internal stakeholders.		
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Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0.5	<p>Met: In its Human Rights Policy (p 3), NAB Group's Credit & Market Risk Committee is given responsibility to review and oversee ESG related non-financial risks, opportunities and performance, which includes human rights. Senior roles from the Board Risk & Compliance committee can be identified as being responsible for overseeing human rights related risks as a part of ESG risk management above the Credit & Market Risk Committee. (https://www.nab.com.au/about-us/board-of-directors; Modern Slavery and Human Trafficking Statement 2023, p 7). The Group Chief Risk Officer is accountable for oversight and management of human rights, including modern slavery and human trafficking risks (p 7).</p> <p>Not met: Indicator A.1.2.a for its own operations.</p>	0	<p>Not met: No evidence of specific assignment of responsibility for implementing human rights commitments in any publicly available document.</p> <p>Not met: No evidence of the day-to-day allocation of expertise and resources on human rights in any publicly available document.</p>
B.2.1	1	<p>Met: NAB lists its main mechanisms for identifying human rights risks and impacts for both its customers and suppliers including a list of</p>	0	<p>Not met: There is no evidence explaining systems to regularly review its human rights risks and impacts</p>

		high risk ESG sectors and sensitive areas that would require more due diligence (Human Rights Due Diligence Process, p 1). The document later identifies the roles of different vulnerable groups, its salient human rights issues and the NAB Modern Slavery Risk Matrix that inform the development of this list of sectors and sensitive areas (p 2).		<p>involving consultation with affected stakeholders in any publicly available document.</p> <p>Not met: There is no information about how new country operations, relationships and conflict challenges trigger identification processes in any publicly available document.</p>
B.2.2	1	<p>Met: On its Human Rights Approach webpage, NAB provides a detailed explanation of the assessment of screening processes for suppliers where a series of ESG-related questions are further provided for material or other selected suppliers. NAB expands on its risk assessment process in its Modern Slavery and Human Trafficking Statement 2023 (p 13) where key suppliers are asked to sign up to the Group's Supplier Sustainability Principles or have equivalent policies and processes to manage their sustainability performance and includes requirements in relation to labour practices and human rights.</p> <p>Met: NAB discloses examples of relevant salient human rights issues in its Annual Report (p 50).</p> <p>Met: In its Annual Report (p 50), NAB identified a small number of customers with</p>	0	<p>Met: All requirements of Score 1 are met.</p> <p>Not met: Whilst an infographic in its Human Rights Due Diligence Process (p 1) indicates that stakeholder engagement is involved in every part of the due diligence process, it does not provide information on how affected stakeholders are involved in these processes.</p>

		potential human rights and modern slavery concerns in their own operations or its supply chain from its ESG risk assessment processes.		
B.2.3	0	<p>Not met: Its Human Rights Due Diligence Process document (p 1) lists the different ways NAB ceases, prevents or mitigates adverse impacts but none of the measures are explained in detail.</p> <p>Not met: In the 2023 financial year, NAB identified six NAB customers suspected of sextorting multiple victims including minors from a referred investigation from AUSTRAC (Modern Slavery and Human Trafficking Statement 2023, p 7). Whilst the results were referred to AUSTRAC for further review of the NAB customers, there was no clear action from NAB in response to these findings.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: Whilst an infographic in its Human Rights Due Diligence Process (p 1) indicates that stakeholder engagement is involved in every part of the due diligence process, it does not provide information on how affected stakeholders are involved in these processes.</p>
B.2.4	0	<p>Not met: Its Human Rights Due Diligence Process document (p 1) lists the different ways NAB tracks implementation and results of its actions including corrective action plans, follow-up and audits and process improvements. However, none of these measures are explained in detail in this document.</p> <p>Not met: In its Modern Slavery and Human Trafficking Statement 2023 (p 19), NAB lists several measures for tracking effectiveness of modern slavery issues</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: Whilst an infographic in its Human Rights Due Diligence Process (p 1) indicates that stakeholder engagement is involved in every part of the due diligence process, it does not provide information on how affected stakeholders are involved in these processes.</p>

		including number of issues raised through grievance mechanisms, employee training and supplier risk reviews. Whilst results are provided, the lessons learnt from these are not provided and these processes are limited to modern slavery issues.		
B.2.5	0	Not met: Whilst NAB states that it communicates how impacts are addressed through human rights reporting, disclosure and their Modern Slavery and Human Trafficking Statement (Human Rights Due Diligence Process, p 1), there is insufficient detail on relevant communications.	0	Not met: All requirements of Score 1 are not met. Not met: There is no evidence of challenges to effective communication and actions to address them in any publicly available document.

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	Met: In its Human Rights Policy (p 7), NAB states that it will maintain dispute resolution and issue reporting processes for parties who feel aggrieved by NAB and who wish to report human rights-related concerns. This includes an email address (grievances@nab.com.au) to report relevant human rights concerns. Employees also have access to the Whistleblower mechanism provided by KPMG to report human rights concerns (Whistleblower Protection Policy pp 1-3). NAB's Human Rights Grievance Process document details the operation of sending concerns	0.5	Not met: On its Human Rights Approach webpage, NAB provides guidance on how to report a concern in multiple languages selected based on high risk on the Global Slavery Index, countries associated with NAB's financing activities and languages in the countries NAB operates in. In its Group Whistleblower Protection Policy (pp 11-12), NAB outlines the education it provides to new and existing employees on the Whistleblower Policy and Program.

		through the mailbox or other mechanisms.		<p>Met: NAB allow access for suppliers and their employees to the Whistleblower Program and mailbox. (Whistleblower Protection Policy, p 2)</p> <p>Not met: NAB requires its suppliers to adopt similar sustainability principles to actively manage ESG risks and work to have positive impacts with their own key suppliers (Supplier Sustainability Principles, p 3). However, this is not a clear expectation for suppliers to convey the same expectations of access to grievance mechanisms.</p>
C.2	1	<p>Met: The email address discussed in Indicator C.1(1) is available to external parties who wish to report human rights concerns. NAB's Human Rights Grievance Process document details the operation of sending concerns through the mailbox or other mechanisms.</p>	0	<p>Not met: On its Human Rights Approach webpage, NAB provides guidance on how to report a concern in multiple languages selected based on high risk on the Global Slavery Index, countries associated with NAB's financing activities and languages in the countries NAB operates in. The training discussed in its Whistleblower Policy (pp 11-12) is only available to employees with no other evidence of providing awareness to external individuals and communities.</p>

				<p>Not met: On its Human Rights Approach webpage, NAB states that the mechanism is available to customers or other externally impacted third parties to raise concerns or feedback. It is not clear that concerns can be received about the company's suppliers under this mechanism.</p> <p>Not met: There is no evidence about an expectation from NAB for its suppliers to convey the same expectation for access to grievance mechanisms for external individuals and communities.</p>
C.7	0	<p>Not met: Whilst NAB describes the extent to which it will remediate adverse impacts depending on whether it causes or contributes to the impact, it does not provide any information on how it enables a timely remedy for victims besides the definition of remedies available from the UNGPs. (Human Rights Grievance Process, p 1)</p> <p>Not met: NAB did receive a complaint through the grievances email address in 2023 from six Tiwi Islands Traditional Owners and one Larrakia Traditional Owner (Annual Report, p 50). Whilst it provides a response to that human rights grievance, the response was not disclosed.</p>	0	<p>Not met: In its Human Rights Policy (p 7), NAB mandates a regular review and update of human rights policies to reflect changes in human rights requirements or global good practice and to address specific human rights risks. However, the approach the company would use to update its procedures is not explicit.</p> <p>No human rights impact was identified.</p>

4. Westpac Corporation

Documents reviewed

- Annual Report 2023 (November 2023)
- Code of Conduct (March 2023)
- Corporate Governance Statement (November 2023)
- Feedback and Complaints webpage: <https://www.westpac.com.au/contact-us/feedback-complaints/> (accessed September 2024)
- Human Rights Position Statement and Action Plan (June 2023)
- Modern Slavery Statement 2023 (November 2023)
- Responsible Sourcing Code of Conduct (September 2020)
- Speaking Up Policy (July 2024)
- Sustainability Index and Datasheet (November 2023)
- Working with Westpac Group – Supplier Playbook (September 2023)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				2.5	6
	1	0.5	1					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	1	12
	1	0	0	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				2.5	6
	1.5	1	0					
Overall							6	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	1	Met: In its Human Rights Position Statement (p 3), Westpac commits to conducting its business in a way that respects the human rights of its people, business partners and communities it supports and operates in. This includes respect for human rights recognised in the International Bill of Human Rights.	0	Not met: Westpac states that it supports the UN Guiding Principles on Business and Human Rights. However, the language used is insufficient to form a policy commitment under the criteria. Not met: No evidence of any commitment to the OECD Guidelines.
A.1.2.a	0.5	Met: In its Human Rights Position Statement (p 3), Westpac commits to respecting the rights under the ILO's Declaration on Fundamental Principles and Rights at Work. Not met: In its Human Rights Position Statement (p 8), Westpac aims to provide an inclusive, diverse and accessible work environment free of unlawful discrimination, reduce the risk of modern slavery or labour rights exploitation in its workforce and recognise its employees' rights to form and/or join trade unions and collectively bargain. However, the language used in these statements is insufficient to form a policy commitment to uphold the rights declared fundamental at work by the ILO, with statements relating to child labour also absent.	0	Not met: There is no evidence of an expectation for suppliers to commit to the ILO Declaration. Not met: Whilst Westpac maintains different rules about freedom of association, collective bargaining, modern slavery, forced labour and child labour for suppliers in its Responsible Sourcing Code of Conduct (p 5), there is no explicit expectation for suppliers to commit to upholding the fundamental rights at work declared by the ILO. Westpac only mentions that their approach is underpinned by their own commitment to respecting the ILO Declaration. Westpac's Human Rights Position Statement (p 8) further

				emphasises these requirements but are listed with insufficient reference to the ILO Declaration.
A.1.4	1	<p>Met: In its Human Rights Position Statement (p 3), Westpac commits to provide for, or cooperate in, the remediation of adverse human rights impacts that they caused or contributed to.</p> <p>Met: In its Responsible Sourcing Code of Conduct (p 5) and Human Rights Position Statement (p 8), Westpac states that 'suppliers must...address any adverse human rights impacts'.</p>	0	<p>Not met: There is no evidence supporting a commitment to collaborate with judicial mechanisms.</p> <p>Not met: Where Westpac identifies issue of concern relating to suppliers, they will seek to better understand suppliers' processes and practices and work with them to resolve and improve these (Responsible Sourcing Code of Conduct, p 5). However, this does not form a commitment to collaborate with suppliers to remedy adverse impacts.</p>

Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0.5	<p>Met: In its Human Rights Position Statement (p 11), Westpac explains how the Board has oversight of its response to human rights, with the CEO maintaining overall accountability for the execution of its response. Management of actions are delegated to the Executive Team as appropriate.</p>	0.5	<p>Met: Day-to-day responsibility for embedding human rights in Westpac's operations sits across various teams (Human Rights Position Statement, p 11). the Group Sustainability team advises the ESGR Committee and the business on sustainability strategy, policy and performance but also managing the overall</p>

		Not met: Indicator A.1.2.a for its own operations.		<p>human rights program. The operation of the Environmental, Social, Governance and Reputation (ESGR) Committee is further outlined in the 2023 Annual Report (p 159).</p> <p>Not met: Whilst Westpac also maintains additional specialist committees with external members to advise on different focus areas (Human Rights Position Statement, p 11), it is not clear expertise and resources are allocated beyond this and whether it applies to its own operations, its supply chain or both.</p>
B.2.1	0	Not met: As a lender, Westpac identify and assess relevant human rights risks at a customer and transaction level (Human Rights Position Statement, p 7) but these are not explained in detail in the document. In its 2023 Modern Slavery Statement (p 10), Westpac identifies a number of potential modern slavery risk exposures in their own operations and their supply chain but the process to discovering these risks is not explained and does not extend to human rights risks generally.	0	<p>Not met: There is no evidence explaining systems to regularly review its human rights risks and impacts involving consultation with affected stakeholders in any publicly available document.</p> <p>Not met: There is no information about how new country operations, relationships and conflict challenges trigger identification processes in any publicly available document.</p>
B.2.2	0	Not met: Westpac provide examples of its salient human rights issues in its Human Rights Position Statement (p	0	Not met: All requirements of Score 1 are not met.

		<p>6), including free, prior and informed consent, climate change and the environment and data, emerging technologies and the digital future. However, there is a lack of consideration of relevant factors in assessment processes as described below.</p> <p>Not met: Westpac uses Responsible Sourcing Assessments to assess suppliers of their sustainability risk and performance, including human rights (Responsible Sourcing Code of Conduct, p 7). Westpac conducts assessments of its suppliers' ESG risks (including human rights and modern slavery) through its Responsible Sourcing Program, which considers relevant factors such as category risk, country risk and risk of vulnerable groups and higher risk business practices (2023 Modern Slavery Statement, p 27; Human Rights Position Statement, p 8). However, the description of the assessment process is in relation to modern slavery issues and does not certainly extend to other human rights.</p> <p>Not met: There is no public disclosure of its assessment results in any publicly available document.</p>		<p>Not met: Whilst Westpac have stakeholder engagement and consultation processes to build their understanding and awareness of risks, impacts and opportunities (Human Rights Position Statement, p 5), there is insufficient detail provided on the processes and their operation.</p>
B.2.3	0	<p>Not met: Westpac initiated a deep dive Human Rights Risk Assessment across its Australian, New Zealand and</p>	0	<p>Not met: All requirements of Score 1 are not met.</p>

		<p>Pacific locations, starting with a focus on their lending and procurement activities (Modern Slavery Statement 2023, p 10). However, this assessment is not complete with results to be released in their FY24 Modern Slavery Statement.</p> <p>Not met: When discussing its role as a financial services provider to prevent and mitigate adverse human rights impacts, Westpac suggests that this may include encouraging customers to establish or participate in operational-level grievance mechanisms for affected individuals and communities and to provide for or cooperate in remedy for harm. (Human Rights Position Statement, p 7) However, the operation of this system is not explained in any detail beyond this description.</p>		<p>Not met: There is no evidence on the involvement of affected stakeholders in deciding how to respond to salient human rights issues in any publicly available document.</p>
B.2.4	0	<p>Not met: Westpac provides detailed explanations of progress, outputs and outcomes of several effectiveness measures of its modern slavery approach, including human rights due diligence, stakeholder engagement and advocacy, training and grievance mechanisms and remedy (2023 Modern Slavery Statement, p 35). However, it is unclear how many, if any, of these measures apply to other human rights considerations or risks.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: In its Human Rights Position Statement (p 5), Westpac aims to regularly track, monitor and evaluate the implementation of its human rights commitments and actions to address identified risks and impacts. This includes seeking opportunities to do this collaboratively with affected stakeholders and rights-holders where</p>

		Not met: There are no examples of lessons learned from tracking effectiveness of actions.		appropriate, but this is not described in sufficient detail.
B.2.5	0	Not met: Westpac received one external human rights grievance relating to customers in the resource sector which was investigated with a response provided (Annual Report 2023, p 34). However, no details of this response were provided in the report, with no clear information on Westpac's communication about specific human rights issues.	0	Not met: All requirements of Score 1 are not met. Not met: There is no evidence of challenges to effective communication and actions to address them in any publicly available document.

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	Met: Westpac's current and former employees have access to a range of avenues (such as its Whistleblower Hotline guided by its Speak Up Policy (pp 3-4) for raising concerns about suspected or actual unethical or illegal behaviour, including human rights concerns. (Human Rights Position Statement, p 13; Speaking Up Policy, p 2)	0.5	Not met: Westpac provides training on the Speaking Up Policy to relevant employees as part of its ongoing mandatory training framework (2023 Modern Slavery Statement, p 19). It is evident that not all workers are provided mandatory training on the Policy. Whilst there are a number of freecall Whistleblower Hotline numbers in multiple countries (Speaking Up Policy p 3), it is unclear if they are available in the appropriate languages. Met: Suppliers, including their current or former employees are

				<p>encouraged to report their concerns through Westpac's whistleblowing channels where they have knowledge of, or reason to suspect any reportable conduct which involves Westpac, in any relationship with Westpac including in its supply chain. (Responsible Sourcing Code of Conduct, p 7)</p> <p>Not met: No expectations to convey the same expectation to its own suppliers was found in any publicly available documents.</p>
C.2	1	<p>Met: Any member of the public, including those who may be impacted through one of Westpac's business partners such as a customer can raise human rights concerns through Westpac's feedback and complaints form or contacting its Sustainability team at sustainability@westpac.com.au. (Human Rights Position Statement, p 13)</p>	0	<p>Not met: On its Feedback and Complaints webpage, Westpac provide translations of its guide for customers to make complaints in 10 different languages. However, it is not clear how external affected individuals and communities are made aware of this availability.</p> <p>Not met: Insufficient expectation of suppliers to develop their own grievance mechanisms for the same reasons as Indicator C.1(2).</p> <p>Not met: No expectations to convey the same expectation to its own suppliers was found in any publicly available documents.</p>

C.7	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: Whilst Westpac explains its expected actions resulting from different categories of involvement according to the UNGP continuum of involvement (2023 Modern Slavery Statement, p 9), there is no further details of how Westpac would ensure timely remedy for victims.</p>	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: There is no evidence of challenges to effective communication and actions to address them in any publicly available document.</p>
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5. ANZ Group Holdings Ltd (ANZ)

Documents reviewed

- Annual Report (November 2023)
- Board of Directors webpage: <https://www.anz.com/shareholder/centre/about/board-of-directors/> (accessed September 2024)
- Code of Conduct (August 2024)
- Corporate Governance Statement (November 2023)
- EthicsPoint website (Deloitte): <http://www.anz.deloitte.com.au/> (accessed September 2024)
- ESG Data and Frameworks Pack (November 2023)
- ESG Supplement (November 2023)
- Human Rights Grievance Mechanism Framework (November 2021)
- Human Rights Statement (May 2022)
- Our Approach to Human Rights webpage: <https://www.anz.com.au/about-us/esg/fair-responsible-banking/human-rights/> (accessed September 2024)
- Our ESG Policies and Practices webpage: <https://www.anz.com.au/about-us/esg/policies-practices/> (accessed September 2024)
- Modern Slavery Statement 2023 (February 2024)
- Stakeholder Engagement Policy Summary (July 2024)
- Supplier Code of Conduct FAQs (June 2020)
- Supplier Code of Practice (June 2020)
- Whistleblower Policy (July 2024)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				2	6
	1	1	0					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	1	12
	1	0	0	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				2.5	6
	1.5	1	0					
Overall							5.5	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	1	Met: From its Human Rights Statement (p 2), ANZ respects the human rights of its employees, customers and communities in line with international standards. This includes a commitment to rights under the International Bill of Human Rights.	0	Not met: ANZ aligns its business to the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights (Human Rights Statement, p 2). However, the language used is insufficient to form a commitment to respect rights under these international documents.
A.1.2.a	1	<p>Met: ANZ commits to respecting human rights as set out in the standards of the International Labour Organisation Declaration on Fundamental Principles and Rights at Work. (Human Rights Statement, p 2)</p> <p>Met: ANZ's commitment to the ILO Declaration as an international standard includes 'prevention/respect for (at least) human trafficking, forced labour, child labour, discrimination, freedom of association, the right to collective bargaining, fair and equal remuneration, digital privacy/security and working conditions'. (Human Rights Statement, p 2)</p>	0	<p>Not met: Whilst ANZ requires its suppliers to conduct their business activities in a manner which respects human rights as set out in the core conventions of the ILO (Supplier Code of Practice, p 3), it is unclear whether it is a commitment to respect the rights fundamental at work.</p> <p>Not met: Whilst ANZ maintain requirements for suppliers not to engage forced or child labour, respect rights of employees to freely associate and collectively bargain and not to engage in direct or indirect discrimination (Supplier Code of Practice, p 5), these do not demonstrate sufficient commitments in relation to the ILO</p>

				fundamental rights and insufficient language at times.
A.1.4	0	<p>Not met: ANZ seeks to cooperate in remediation through legitimate processes, and where reasonable, use leverage to encourage its customers to prevent or mitigate any impacts (Human Rights Statement, p 4). However, this does not demonstrate a sufficient commitment to remedy impacts.</p> <p>Not met: ANZ's suppliers must monitor their compliance, notify them of any breaches and take reasonable steps to address, remedy and prevent repetition of any breach of its Supplier Code of Practice (p 3). However, 'taking reasonable steps' does not constitute a sufficient expectation for suppliers to remedy adverse impacts.</p>	0	<p>Not met: There is no evidence of a commitment to collaborating with judicial or non-judicial mechanisms.</p> <p>Not met: ANZ will work with suppliers where their performance is found to be below acceptable local industry or ANZ standards to jointly remediate the issues. However, this does not demonstrate a commitment to work with suppliers to remedy issues. (Supplier Code of Practice FAQs, p 2). Under one of its FAQs in relation to smaller local suppliers, ANZ states that it will engage collaboratively with any supplier found to be non-compliant with a remediation plan that supports them to improve their performance (p 2). However, engaging collaboratively to support the improvement of performance is not collaboration to remedy adverse impacts.</p>

Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	1	Met: the EESG Committee is responsible for oversight, review and approval of ANZ's ESG approach and	0	Not met: ANZ maintains a Modern Slavery Working Group which comprises from employees from

		<p>performance, including its approach to human rights (2023 Modern Slavery Statement, p 15). Senior leaders part of the committee can be identified from its website (https://www.anz.com/shareholder/centre/about/board-of-directors/). Ongoing oversight of ANZ's Grievance Mechanism is attributable to senior roles in its Ethics and Responsible Business Committee (ERBC) (Human Rights Grievance Mechanism, p 8).</p> <p>Met: Indicator A.1.2.a for its own operations.</p>		<p>multiple functions to manage ANZ's modern slavery risk (2023 Modern Slavery Statement, p 6). However, it is not clear how resources are allocated for the day-to-day of human rights management generally.</p> <p>Not met: No evidence of the day-to-day allocation of expertise and resources on human rights in any publicly available document.</p>
B.2.1	0	<p>Not met: ANZ uses a risk matrix to identify modern slavery risks which it describes in detail with reference to specific countries and activities (2023 Modern Slavery Statement, p 7). However, it is not indicative of the identification of human rights risks generally.</p> <p>Not met: ANZ established measures to identify where customer risks are likely to be higher including institutional customers operating in Asia in high-risk sectors and agricultural sector businesses in Australia and New Zealand (2023 Modern Slavery Statement, p 9). However, the measures to identify these higher risk activities are not explained in any detail.</p>	0	<p>Not met: There is no evidence explaining systems to regularly review its human rights risks and impacts involving consultation with affected stakeholders in any publicly available document.</p> <p>Not met: There is no information about how new country operations, relationships and conflict challenges trigger identification processes in any publicly available document.</p>
B.2.2	0	Not met: ANZ identifies its salient human rights issues	0	Not met: All requirements of Score 1 are not met.

		<p>including labour rights, privacy and land access and rights in its 2023 ESG Supplement (p 55). However, the absence of publicly explained processes to assess its human rights risks leave this indicator with a score of 0.</p> <p>Not met: ANZ Procurement Team screens contracted suppliers and subcontracted suppliers using a third party tool to assess performance against 28 ESG issues including human rights (2023 Modern Slavery Statement, p 8). At first instance, this process involves a database to search for allegations made or reported in relation to a particular supplier. However, no other detail is provided about the process and how relevant factors are considered in the assessment of suppliers.</p> <p>Not met: There is no public disclosure of its assessment results in any publicly available document.</p>		<p>Not met: ANZ maintains a structured approach to engagement with all external stakeholders, including any external party that may affect, or be affected, by ANZ's activities, products, services or performance (Stakeholder Engagement Policy Summary, p 2). However, this does clearly explain stakeholder engagement with specific reference to assessment processes.</p>
B.2.3	0	<p>Not met: ANZ seeks to undertake enhanced human rights due diligence for large business customers operating in higher-risk geographies and sectors including to determine whether impacts can be avoided or mitigated (2023 Modern Slavery Statement, p 10). However, none of the process related to preventing or mitigating impacts are explored in the Statement.</p> <p>Not met: There are no specific</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: ANZ maintains a structured approach to engagement with all external stakeholders, including any external party that may affect, or be affected, by ANZ's activities, products, services or performance (Stakeholder Engagement Policy Summary, p 2). However, this does clearly</p>

		examples of actions taken after assessment of operations in any publicly available documents.		explain stakeholder engagement with specific reference to responses to salient human rights issues.
B.2.4	0	<p>Not met: ANZ lists various quantitative and qualitative measures it uses to track progress and inform improvements in its approach to modern slavery, categorised into training and education, governance, policy and process and due diligence (2023 Modern Slavery Statement, p 18). However, these measures and the lesson learnt from them are not explored in sufficient detail and does not extend to human rights more generally with any certainty.</p> <p>Not met: There are no examples of lessons learned from tracking effectiveness of actions.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: ANZ maintains a structured approach to engagement with all external stakeholders, including any external party that may affect, or be affected, by ANZ's activities, products, services or performance (Stakeholder Engagement Policy Summary, p 2). However, this does clearly explain stakeholder engagement with specific reference to the effectiveness of actions.</p>
B.2.5	0	<p>Not met: There is no evidence of communication to affected stakeholders of specific human rights impacts in any publicly available documents.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence of challenges to effective communication and actions to address them in any publicly available document.</p>

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	<p>Met: Employees at ANZ maintain access to ANZ's Whistleblower Process to report human rights complaints. (Human Rights</p>	0.5	<p>Not met: Whilst there are several languages available to make a complaint online through www.anz.deloitte.com.au,</p>

		Statement, p 5; Whistleblower Policy, p 2)		<p>it is not clear whether it covers all appropriate languages.</p> <p>Met: Suppliers at ANZ maintain access to ANZ's Whistleblower Process to report human rights complaints (Human Rights Statement, p 5; Whistleblower Policy, p 2)</p> <p>Not met: There is no evidence of an expectation set by the company for its suppliers to convey the same expectation to access for its own suppliers in any publicly available documents.</p>
C.2	1	Met: Communities (or their nominated representative) are able to make complaints through ANZ's Human Rights Grievance Mechanism where they have been impacted by a business customer of ANZ. (Human Rights Statement, p 5; Human Rights Grievance Mechanism, p 3)	0	<p>Not met: Whilst complaints through ANZ's Human Rights Grievance Mechanism will be accepted in all languages (Human Rights Grievance Mechanism, p 5), there is no evidence that external stakeholders are aware of the mechanism.</p> <p>Not met: No evidence on accessibility of supplier mechanisms for external stakeholders or expectations to convey the same expectation to its own suppliers was found in any publicly available documents.</p>
C.7	0	Not met: No human rights impact was identified.	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: Whilst ANZ's</p>

		<p>Not met: ANZ identifies that it will provide for, or cooperate in, the remediation of a human rights impact to the extent of its involvement and in an appropriate manner informed by consultation with the affected peoples and seeks to use its leverage consistent with the obligations of the UNGPs (Human Rights Grievance Mechanism Framework, p 8). However, there is no additional details on how ANZ would ensure that the remedy is provided in a timely manner.</p> <p>Not met: Under clause 19 of its Human Rights Grievance Mechanism Framework, ANZ states that the Mechanism will endeavour to reach complaint resolution within 9 months. This is not specific enough to meet any criteria as 'endeavour' does not provide clear assurance that ANZ will respond and resolve complaints raised in that time, just that there will be an attempt. Other clauses in this Framework indicate the timeframe expected for each step in the complains process, such as communicating whether the complaint has been accepted and whether ANZ will 'arrange to discuss progress'. However, none of these describe how remedies are provided or enabled in this approach.</p>		<p>Grievance Mechanism can recommend improvements to ANZ policy and process to reduce the risk of these impacts occurring in the future (Human Rights Grievance Mechanism Framework, p 4), this process is not explained in any detail.</p>
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6. Fortescue Ltd

Documents reviewed

- Annual Report FY24 (August 2024)
- Board of Directors webpage: <https://fortescue.com/about-fortescue/our-board-and-leadership-team> (accessed September 2024)
- Corporate Governance Statement FY24 (August 2024)
- EthicsPoint webpage: <https://secure.ethicspoint.eu/domain/media/en/gui/110545/index.html> (accessed September 2024)
- Human Rights Policy (January 2024)
- Modern Slavery Statement FY23 (December 2023)
- Safety and Sustainability Committee Charter (July 2024)
- Sustainability Report FY24 (August 2024)
- Sustainable Procurement Standard (May 2022)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				1.5	6
	1	0	0.5					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	2.5	12
	0.5	0	1	1	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				3.5	6
	1.5	1	1					
Overall							7.5	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	1	Met: Fortescue commits to respecting and supporting the human rights of all people in its Human Rights Policy (p 1).	0	<p>Not met: Fortescue states that it conducts business in a manner that is consistent with the UN Guiding Principles on Business and Human Rights (Human Rights Policy, p 1). However, the language used is insufficient to form a commitment to respecting the international document.</p> <p>Not met: No evidence of any commitments to respecting the OECD Guidelines.</p>
A.1.2.a	0	<p>Not met: Fortescue states that it conducts business in a manner that is consistent with the ILO Declaration (Human Rights Policy, p 1). However, the language used is insufficient to form a commitment to respecting the fundamental rights at work declared by the ILO.</p> <p>Not met: Whilst Fortescue rejects the use of all forms of slavery, child or forced labour within its operations, it does not form a commitment regarding worker's fundamental rights. It does not mention rights to collectively bargaining but respects freedom of association and ensuring no discrimination. (Human Rights Policy, p 1)</p>	0	Not met: Suppliers of Fortescue are expected to take practical steps to ensure no forced or child labour and compliance with all applicable laws and regulations on freedom of association and collective bargaining (Sustainable Procurement Standard, p 7). However, these do not form sufficient expectations for suppliers to commit to fully respecting these rights. The restriction to 'all applicable laws and regulations' relating to freedom of association and collective bargaining means that is not certain that this is an expectation to respect freedom of

				<p>association and collective bargaining in all contexts.</p> <p>Not met: Whilst Fortescue rejects the use of all forms of slavery, child or forced labour within the operations of our supplier, it does not form an expectation for suppliers to commit to respecting worker's fundamental rights. There is no mention of direct expectations relating to freedom of association, collective bargaining and discrimination relating to its suppliers' operations. (Human Rights Policy, p 1)</p>
A.1.4	0.5	<p>Met: In its Human Rights Policy (p 1), Fortescue commits to providing access to remedy through grievance mechanisms and provide or cooperate in the remediation of impacts it causes or contributes to.</p> <p>Not met: There is no evidence of any expectations of Fortescue for its suppliers to commit to remedying adverse human rights impacts.</p>	0	<p>Not met: No mention or commitment to collaborating with judicial or non-judicial mechanisms specifically to provide a remedy and no commitments to assist remedy of adverse impacts by suppliers.</p>

Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0.5	<p>Met: From its Human Rights Policy (p 3), Fortescue's Audit, Risk Management and Sustainability Committee, a subcommittee of the Board of Directors, is responsible for overseeing human rights matters, where senior leaders</p>	0	<p>Not met: Fortescue explains in its Modern Slavery Statement (p 14) that the day-to-day management and coordination of its human rights approach is the responsibility of its</p>

		<p>are easily identifiable on the website (https://fortescue.com/about-fortescue/our-board-and-leadership-team). The responsibilities have now shifted to the Safety and Sustainability Committee from July 2024 (Safety and Sustainability Committee Charter, pp 5-6). Fortescue's Chief Executive Officer is also responsible for ensuring that its Human Rights Policy is implemented. (p 3).</p> <p>Not met: Indicator A.1.2.a for its own operations.</p>		<p>Sustainability team in close collaboration with other areas of its business. Whilst the Statement follows with information on other teams which are involved in its modern slavery approach, it does not expand further on collaboration of its teams in management of human rights.</p> <p>In 2024, Fortescue convened a new Human Rights Steering Group to help monitor the implementation of its Human Rights Policy and advance its human rights approach (Sustainability Report FY24, p 35). It meets quarterly with representatives across key functions of the business to manage its human rights approach. However, the report does not describe which departments are involved in this group.</p> <p>Not met: No evidence of the day-to-day allocation of expertise and resources on human rights in any publicly available document.</p>
B.2.1	0	<p>Not met: Fortescue identifies potential human rights risks through its companywide Risk Management Framework (FY24 Sustainability Report, p 34). However, this framework is not publicly available and is</p>	0	<p>Not met: There is no evidence of a system that Fortescue uses to regularly review its human rights risks. Fortescue provides detailed information about</p>

		<p>not described in detail in this document. Fortescue also uses the UNGP continuum of involvement to identify and assess modern slavery risks (FY23 Modern Slavery Statement, p 16) but the way the company uses this framework is not described in sufficient detail and is limited to modern slavery issues.</p>		<p>management of stakeholder engagement, requirements for engaging external stakeholders in its projects and identifying its stakeholders in its FY24 Sustainability Report (p 40). However, this disclosure does not describe how affected stakeholders are specifically involved in the process of reviewing human rights risks.</p> <p>Not met: There is no information about how new country operations, relationships and conflict challenges trigger identification processes in any publicly available document.</p>
B.2.2	1	<p>Not met: Fortescue identifies its salient human rights issues in its FY24 Sustainability Report, p 34, including labour rights, Indigenous peoples' rights and land rights. However, there is information about how relevant factors were considered in reaching this set of salient human rights issues.</p> <p>Not met: Fortescue assesses potential human rights risks through its companywide Risk Management Framework (FY24 Sustainability Report, p 34). However, this framework is not publicly available and is not described in detail in this document. Fortescue utilises a third party Environmental</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: Fortescue states that it will engage with stakeholders as part of the achievement of human rights commitments (Human Rights Policy, p 2). Fortescue provides detailed information about management of stakeholder engagement, requirements for engaging external stakeholders in its projects and identifying its stakeholders in its FY24 Sustainability Report (p 40). However, this disclosure does not</p>

		<p>Social and Governance Monitor to analyse human rights risks at a country level (p 49) but is not explained in sufficient detail in this document.</p> <p>Not met: In its FY23 Modern Slavery Statement (pp 24-29), Fortescue describe a number of assessment procedures it applies to its suppliers to assess modern slavery risks. However, it is not certain that any of these measures are applied to assess other types of human rights.</p> <p>Met: Fortescue discloses the areas where they maintain the greatest potential to adversely impact rights holders across its activities and value chain in its FY24 Sustainability Report (p 34) and its FY23 Modern Slavery Statement (p 17) from its human rights saliency assessment.</p>		<p>describe how affected stakeholders are specifically involved in the process of assessing its human rights risks.</p>
B.2.3	1	<p>Not met: Fortescue describes the policies and procedures which guides its actions in addressing modern slavery risks in its FY23 Modern Slavery Statement (pp 20-22). However, this does not form a global system in preventing, mitigating or remediating its salient human rights issues.</p> <p>Met: To address their salient human rights issue of Indigenous Peoples Rights in the 2024 financial year, Fortescue undertook 1,133 days of heritage surveys in the Pilbara region, archaeologically</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: Fortescue states that it will engage with stakeholders as part of the achievement of human rights commitments (Human Rights Policy, p 2). Fortescue provides detailed information about management of stakeholder engagement, requirements for engaging external stakeholders in its projects and identifying its</p>

		surveying 14,403 hectares of land and ethnographically surveying 100,031 hectares (FY24 Sustainability Report, p 71). It maintains a register of cultural heritage sites and record site details in a highly sophisticated Geospatial Information System (GIS). Fortescue works in partnership with First Nations people to protect and manage places with special significance by applying the Heritage Restriction Zones status to a site and restricting access.		stakeholders in its FY24 Sustainability Report (p 40). However, this disclosure does not describe how affected stakeholders are specifically involved in the process of responding to salient human rights issues.
B.2.4	0	<p>Not met: Fortescue evaluate the effectiveness of its actions relating to modern slavery through a range of formal and informal processes and indicators, which are described and quantified in its FY23 Modern Slavery Statement (p 36). However, it is unclear how many of these processes extend to human rights beyond modern slavery.</p> <p>Not met: There are no examples of lessons learned from tracking effectiveness of actions.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: In its FY23 Modern Slavery Statement (p 36), Fortescue lists a few examples of initiatives where internal and external stakeholders feedback have been valued. However, it does not describe how they are involved and appears to be limited to modern slavery.</p>
B.2.5	0	<p>Not met: Whilst Fortescue states that it will actively communicate with affected peoples on how they are addressing specific human rights impacts, there is no further details on the approach it uses to do so. (Human Rights Policy, p 2)</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence of challenges to effective communication and actions to address them in any publicly available document.</p>

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	<p>Met: Fortescue maintains a 24/7 secure, confidential and independent Whistleblower Hotline which is available to employees and suppliers (Sustainable Procurement Standard, p 10). This was updated in FY24 with Fortescue's Speak Up Platform (https://secure.ethicspoint.eu/domain/media/en/gui/110545/index.html). This is an independent, confidential and anonymous mechanism for anyone, including employees, contractors, suppliers and members of the community, to raise concerns regarding potential illegal activity, violations or breaches of the Code of Conduct and Integrity (FY24 Sustainability Report, p 107).</p>	0.5	<p>Not met: Whilst Fortescue have a range of free call numbers located in a number of countries, it is not specified what languages are available and whether all appropriate languages are covered. (FY23 Modern Slavery Statement, p 33) Fortescue's online human rights training module for its employees includes training on how to report human rights and modern slavery concerns and on the operation of its grievance mechanisms (FY23 Modern Slavery Statement, p 30). A human rights awareness session on grievance mechanisms and remediation was delivered internally by one of Fortescue's legal partners in 2024 (Sustainability Report FY24, p 36).</p> <p>Met: In its FY24 Sustainability Report (p 107), Fortescue states that suppliers maintain access to Fortescue's Speak Up Platform to report concerns.</p> <p>Not met: Fortescue states in its Sustainable Procurement Standard (p 5) that suppliers should have a grievance process available to employees</p>

				and their own suppliers. However, it does not convey a clear expectation of a requirement to provide grievance processes in the manner stated.
C.2	1	Met: Fortescue's Whistleblower Hotline is also available to members of the community (Sustainable Procurement Standard, p 10). Fortescue's Speak Up platform is also available for members of the community to raise concerns (FY24 Sustainability Report, p 107). Fortescue also maintains project-level grievance processes, which are typically developed in collaboration with local communities to reflect local and cultural norms (FY24 Sustainability Report, p 83)	0	Not met: No evidence of availability of mechanisms to external stakeholders in appropriate languages or awareness. No evidence on accessibility of supplier mechanisms for external stakeholders or expectations to convey the same expectation to its own suppliers was found in any publicly available documents.
C.7	1	Met: Fortescue self-identified a minor human rights impact in Ivindo's operations in Gabon arising from an environmental incident where they provide details on their approach to remedy the impact (FY24 Sustainability Report, p 38). During works for a new camp, a protected and culturally significant species of tree was damaged. Ivindo engaged with the local community and community leaders about the incident and agreed remediation actions. Part of the remediation actions included Ivindo facilitating the performance of a worshipping ceremony by the local community before the tree	0	Not met: No human rights impact was identified. Not met: There is no evidence of any approach the company would use to change processes or systems in response to adverse impacts it caused or contributed to.

		<p>was felled and implementing preventative actions to help ensure similar incidents do not occur in the future.</p> <p>Fortescue discusses a Grievance Procedure in its FY23 Modern Slavery Statement (p 32) which requires grievances to be resolved in a timely manner. However, details of the operation of the Grievance Procedure are not available in that document.</p>		
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7. Macquarie Group Ltd

Documents reviewed

- Annual Report (May 2024)
- Board Governance and Compliance Committee Charter (June 2024)
- Code of Conduct (November 2023)
- Customer Advocate webpage: <https://www.macquarie.com.au/feedback-and-complaints/customer-advocate.html> (accessed August 2024)
- Environmental and Social Risk Policy Summary (March 2024)
- ESG Dataset FY2024 (March 2024)
- ESG Focus and Stakeholder Engagement webpage: <https://www.macquarie.com/au/en/about/company/environmental-social-and-governance/esg-focus.html> (accessed September 2024)
- Human Rights at Macquarie webpage: <https://www.macquarie.com/au/en/disclosures/human-rights-at-macquarie.html> (accessed September 2024)
- Macquarie Integrity Hotline: <https://secure.ethicspoint.eu/domain/media/en/gui/110159/index.html> (accessed September 2024)
- Modern Slavery Statement 2024 (May 2024)
- Principles for Suppliers (No Date)
- Whistleblower Policy (December 2023)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				1.5	6
	1	0.5	0					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	0	12
	0	0	0	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				1.5	6
	1.5	0	0					
Overall							3	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	1	Met: Macquarie Group states its respect of fundamental human rights in its Environmental and Social Risk Policy Summary (p 2), including the rights in the UDHR.	0	Not met: Whilst Macquarie Group recognises a duty to respect human rights in line with the UNGPs, it does not represent a commitment to respecting the rights under the UNGPs. (Environmental and Social Risk Policy Summary, p 2) Not met: No evidence of any commitment to the OECD Guidelines.
A.1.2.a	0.5	Met: Macquarie Group states its respect for human rights as codified in the core ILO conventions in the Environmental and Social Risk Policy Summary (p 1). Not met: Macquarie Group recognises the responsibility of businesses to respect human rights including non-discrimination, freedom from child and forced labour and freedom of association and collective bargaining (Environmental and Social Risk Policy Summary, p 1). However, this is not a clear expression of commitment.	0	Not met: There is no evidence of any expectations from Macquarie Group for its suppliers to commit to the ILO declared fundamental working rights. Not met: Macquarie Group lists expectations for suppliers relating to child and forced labour, discrimination and freedom of association (Principles for Suppliers, p 2). However, it only states that suppliers 'should' respect these rights, which is insufficient to form a policy commitment.
A.1.4	0	Not met: No mention or commitment to remedying human rights impacts found for the company's own	0	Not met: There is no evidence of a commitment to collaborating with judicial

		<p>operations and for its suppliers.</p> <p>Not met: In its Principles for Suppliers (p 1), Macquarie Group expects its suppliers to remediate any breaches of applicable laws, including those relating to human rights. However, this does not form a sufficient commitment to remediate human rights impacts as it is only limited to applicable laws.</p>		<p>or non-judicial mechanisms.</p> <p>Not met: On its Human Rights at Macquarie webpage, Macquarie commits to working with its suppliers to remediate non-conformances identified in onsite audits through time bound corrective action plans. However, this webpage is not a suitable document for policy commitments to be made.</p>
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Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	<p>Not met: Whilst the Governance and Compliance Committee's Charter (p 3) sets out its oversight responsibilities for environmental and social risks, it does not specifically indicate responsibility for human rights issues.</p> <p>Not met: In its 2024 Annual Report (p 82), Macquarie describes its Risk Management Framework that it uses to identify, measure, evaluate, monitor, report and control or mitigate all internal and external sources of material risk. Environmental and social risk is included as a material risk for Macquarie, with human rights forming ESG topic under page 54. On page 82, Macquarie states that the Heads of the Operating and Central Service Groups are</p>	0	<p>Not met: The Environmental and Social Risk (ESR) team sits in the Behavioural Risk division of the Risk Management Group and has Group-wide oversight of the Environmental and Social Risk Policy, which includes matters on human rights (Human Rights at Macquarie webpage). However, this does not explain how responsibility is assigned in the relevant team.</p> <p>Not met: In its 2024 Annual Report (p 82), Macquarie describes its Risk Management Framework that it uses to identify, measure, evaluate, monitor, report and control or mitigate all internal and external</p>

		<p>responsible for the implementation of the risk management framework in their Groups. No further information is provided about which senior leaders in these Groups are responsible for overseeing the implementation of human rights commitments.</p> <p>Not met: Indicator A.1.2.a for its own operations.</p>		<p>sources of material risk. Environmental and social risk is included as a material risk for Macquarie, with human rights forming ESG topic under page 54. This framework involves ‘three lines of defence’ that sets risk ownership responsibilities functionally independent from oversight and assurance. No information is provided in its discussion of ESG topics about human rights and how they are specifically managed in Macquarie’s operations.</p> <p>Not met: No evidence of the day-to-day allocation of expertise and resources on human rights in available documents.</p>
B.2.1	0	<p>Not met: Macquarie takes a risk-based approach to identifying modern slavery risk through considerations of the UNGP continuum of involvement and key risk factors in vulnerable populations, high-risk business models, high-risk sectors and high-risk geographies (2024 Modern Slavery Statement pp 8-9). However, the way in which Macquarie identifies risks through these models is not expanded upon beyond categorising risks between customers, suppliers, employees and grant partners and does not clearly relate to</p>	0	<p>Not met: There is no evidence explaining systems to regularly review its human rights risks and impacts involving consultation with affected stakeholders in any publicly available document.</p> <p>Not met: There is no information about how new country operations, relationships and conflict challenges trigger identification processes in any publicly available document.</p>

		<p>identification of other human rights impacts.</p> <p>Not met: Under p 14 of Macquarie's 2024 Modern Slavery Statement, it states that suppliers are subject to initial and ongoing adverse media screening to identify any potential allegations of human rights and broader ESG issues. Macquarie discusses the steps taken where concerns are identified about its suppliers (through due diligence, adverse media screening, performance management or other mechanism e.g., whistleblowing). However, the identification of risks through due diligence and performance management is not explained in this document.</p> <p>Not met: Macquarie states that risk categorisation is based on the IFC typology (2024 Modern Slavery Statement, p 17), but no information is provided about this in the document.</p>		
B.2.2	0	<p>Not met: Whilst there are ESR Policy requirements for managing human rights related issues in its customers and clients (2024 Modern Slavery Statement, pp 18-19), it mostly revolves around assessment with insufficient detail on prevention, mitigation or remediation.</p> <p>Not met: Macquarie Group commenced a project to identify its salient human</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: Macquarie Group regularly engages with a broad range of stakeholders including clients, shareholders, investors, analysts, governments, regulators, staff, suppliers and the wider community (Human Rights at Macquarie webpage). However, it</p>

		<p>rights issues in its 2024 Modern Slavery Statement (p 20) but has not disclosed its salient human rights issues as of current.</p> <p>Not met: Macquarie Group released an overview of its results of its high-risk industry and high-risk jurisdiction assessment which it uses to determine 'heightened ESR suppliers' including larger exposures to modern slavery risk (2024 Modern Slavery Statement, pp 14-16). From their results, approximately 1% of its supplier arrangements contained heightened environmental and social risk, which is used to assess modern slavery risks rather than broader human rights risks.</p> <p>Not met: There is no public disclosure of its assessment results in any publicly available document.</p>		<p>does not specifically explain how affected stakeholders are involved in assessment processes.</p>
B.2.3	0	<p>Not met: Macquarie Group maintains a framework of policies, programs and processes to identify, mitigate and remediate (where relevant) potential and actual human rights impacts. Whilst it lists the relevant policies, much of its framework (including customer assessments and remediation) are contained in its Environmental and Social Risk Policy, where only the summary is available publicly which does not contain sufficient details about this</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: Macquarie Group regularly engages with a broad range of stakeholders including clients, shareholders, investors, analysts, governments, regulators, staff, suppliers and the wider community (Human Rights at Macquarie webpage). However, it does not specifically explain how affected stakeholders are involved</p>

		<p>system. (Human Rights at Macquarie webpage)</p> <p>Not met: There are no specific examples of actions taken after assessment of operations in any publicly available documents.</p>		<p>in responses to salient human rights issues.</p>
B.2.4	0	<p>Not met: Whilst Macquarie lists several indicators it uses to assess the effectiveness of its approach to modern slavery risks (2024 Modern Slavery Statement, pp 25-26), most do not measure effectiveness of actions regarding a broader range of human rights and are not described in sufficient detail.</p> <p>Not met: There are no examples of lessons learned from tracking effectiveness of actions.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: Macquarie Group regularly engages with a broad range of stakeholders including clients, shareholders, investors, analysts, governments, regulators, staff, suppliers and the wider community (Human Rights at Macquarie webpage). However, it does not specifically explain how affected stakeholders are involved in evaluations of the effectiveness of its actions.</p>
B.2.5	0	<p>Not met: There is no evidence of communication to affected stakeholders of specific human rights impacts in any publicly available documents.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence of challenges to effective communication and actions to address them in any publicly available document.</p>

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	Met: Macquarie Group's Whistleblower Policy and	0.5	Not met: Macquarie Group maintains a human

		<p>Program enables Macquarie staff and external parties, including suppliers, to confidentially report concerns about improper conduct by Macquarie or suppliers (Environmental and Social Risk Policy, p 3). Human rights breaches including modern slavery or human trafficking comes under the definition of 'Improper Conduct' under Macquarie Group's Whistleblower Policy (p 8).</p>	<p>rights e-learning module, human rights video conference sessions and online training on the Code of Conduct, including awareness of avenues to raise concerns (2024 Modern Slavery Statement, p 23). Whilst the Integrity Hotline is available 24 hours a day, 7 days a week where human rights concerns can be reported from any of its international locations with translators available for phone reports, it is unclear how many languages the mechanism is available in. (Human Rights at Macquarie webpage and Macquarie's Integrity Hotline)</p> <p>Met: Under its Principles for Suppliers (p 1), Macquarie Group expects its suppliers to have a whistleblower policy or mechanism in place to protect employees or other persons who raise concerns in good faith. Macquarie's suppliers, their employees and subcontractors are able to confidentially report concerns about improper conduct (which includes human rights concerns) by Macquarie, the supplier, or any other party in the supply chain. (Principles for Suppliers, p 2)</p> <p>Not met: There is no</p>
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				evidence of an expectations set by the company for its suppliers to convey the same expectation to access for its own suppliers.
C.2	0	<p>Not met: Macquarie Group's Whistleblower Policy and Program enables Macquarie staff and external parties, including suppliers, to confidentially report concerns about improper conduct by Macquarie or suppliers (Environmental and Social Risk Policy Summary, p 3). However, Macquarie Group's Whistleblower Policy (p 7) defines an 'External Discloser' as any person with some sort of working relationship to Macquarie or their relatives and dependents. This definition excludes other external parties and does not indicate that the mechanism is available for them.</p> <p>Not met: Macquarie also maintains a Customer Advocate webpage with an option to submit complaints. However, this is not available to external individuals and communities beyond Macquarie's customers. In its Annual Report (p 85), it is stated that this mechanism is only available to customers in Australia and New Zealand.</p>	0	<p>Not met: No evidence of availability of mechanisms to external stakeholders in appropriate languages or awareness.</p> <p>Not met: Under its Principles for Suppliers (p 1), Macquarie Group expects its suppliers to have a whistleblower policy or mechanism in place to protect employees or other persons who raise concerns in good faith. However, this is not a clear expectation to create a mechanism available to all external individuals and communities.</p> <p>Not met: There is no expectation for suppliers to convey the same expectations of access to its own suppliers.</p>
C.7	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: Macquarie will consult to understand the</p>	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: There is no evidence of any approach</p>

		<p>remediation actions being undertaken where they are aware of a client or supplier being involved in or linked to an adverse human rights impact (2024 Modern Slavery Statement, p 24). Then they will assess the extent to which these actions will remediate the situation and mitigate reoccurrence, which may include consideration of contributions to loss of income for vulnerable families. However, this does not describe how Macquarie Group would provide remedy in these circumstances.</p>		<p>the company would use to change processes or systems in response to adverse impacts it caused or contributed to.</p>
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8. Block Inc

Documents reviewed

- Block Ethics Line webpage: <https://ethics.block.xyz/> (accessed September 2024)
- Corporate Social Responsibility Report 2023 (March 2024)
- Code of Business Conduct and Ethics (January 2024)
- Modern Slavery Statement 2023 (December 2023)
- Supplier Code of Business Conduct and Ethics (January 2024)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				0	6
	0	0	0					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	0	12
	0	0	0	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				2	6
	1	1	0					
Overall							2	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	0	Not met: There is no evidence of any of these commitments in any publicly available documents.	0	Not met: There is no mention or commitment to the UNGPs or OECD Guidelines.
A.1.2.a	0	Not met: While page 16 of the Code of Business Conduct & Ethics references force labour, child labour and freedom of association, this is not a sufficient description of commitment to respect all the fundamental rights declared by the ILO nor the ILO altogether.	0	Not met: While the Supplier Code of Business Conduct and Ethics describes an expectation on suppliers to respect worker's rights to bargain collectively and associate freely, the language of 'should not' in relation to engaged in forced and child labour does not satisfy an explicit commitment to respecting the ILO rights.
A.1.4	0	Not met: There is no mention of commitment to remedying human rights impacts found for Block's own operations or for its suppliers.	0	Not met: There is no mention or commitment to collaborating with judicial or non-judicial mechanisms specifically to provide a remedy and no commitments to assist remedy of adverse impacts by its suppliers.

Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	Not met: Block Inc indicates in its Modern Slavery Statement that the Chief Legal Officer manages policies surrounding the prevention of modern slavery with appropriate board-level oversight, however this is limited to modern	0	Not met: Whilst pages 1 to 2 of Block's Modern Slavery Statement describe the assignment of responsibility to the Chief Legal Officer and its Compliance Team to check transactions, it does not

		<p>slavery concerns only and does not deal with human rights holistically.</p> <p>Not met: Indicator A.1.2.a is not satisfied.</p>		<p>go beyond modern slavery and their commitments against child and forced labour only.</p> <p>Not met: There is no description of how resources and expertise is allocated for the day-to-day management of human rights issues.</p> <p>Not met: There is no mention of day-to-day management in relation to its supply chain.</p>
B.2.1	0	<p>Not met: On page 3 of the Modern Slavery Statement Block identifies certain activities in its own operations and through supply chain operations, however this is limited to modern slavery and human trafficking risks and does not consider human rights holistically. It further does not describe the process used to identify these risks.</p> <p>Page 2 of the Modern Slavery Statement also directs you to the Code of Business Conduct and Ethics and the Supplier Code of Business Conduct and Ethics, describing that these policies require 'all Block employees, officers and directors to identify and prevent modern slavery from being incorporated in Block's supply chain' but again this is limited to modern slavery and the codes themselves do not provide any description which supports this statement. 'Risk management programs' and</p>	0	<p>Not met: There is no evidence explaining systems to regularly review its human rights risk and impacts involving consultation with affected stakeholders in any publicly available document.</p> <p>Not met: There is no information about how new country operations, relationships and conflict challenges trigger identification processes in any publicly available document.</p>

		'annual enterprise risk assessments' are not sufficient descriptions for the purposes of this indicator.		
B.2.2	0	<p>Not met: Block states that they have annual enterprise risk assessments performed by its Internal Audit Team, as well as quarterly risk assessments of its UK and Australian subsidiaries (on page 2-3 of the Modern Slavery Statement). However, this does not involve an actual description of the assessment process itself and lacks consideration of the relevant factors in the indicator.</p> <p>Not met: On the same page, Block does disclose its salient human rights issues, but this is limited to salient modern slavery issues, and not human rights holistically.</p> <p>Not met: Block did not disclose any results of a relevant assessment process for this indicator across the publicly available documents.</p>	0	Not met: There is no evidence of the involvement of affected stakeholders in its listed assessment processes under modern slavery or beyond in any publicly available document.
B.2.3	0	Not met: Block indicates in its Modern Slavery Statement on page 2 how it aims to prevent modern slavery risks through its policies and operations. However, there is no detail about mitigation or remediation, nor sufficient detail about prevention, and is again limited to modern slavery. There are no details of any human rights impact assessments made by Block.	0	Not met: There is no evidence on the involvement of affected stakeholders in deciding how to respond to salient human rights issues in any publicly available document.

B.2.4	0	Not met: On page 4 of the Modern Slavery Statement, Block describes how it conducts annual audits of its two main hardware manufacturers, which in part evaluates them on their labour practices including the use of forced labour. However, this description is limited to labour practices and modern slavery is not explained in sufficient detail.	0	Not met: Block does not meet all the requirements of score 1. Not met: There is no evidence on the involvement of affected stakeholders in assessing the effectiveness of actions in any publicly available document.
B.2.5	0	Not met: Block outlines its investigation process of complains through the Ethics Line and other internal mechanisms on page 17 of the Code of Business Conduct and Ethics, however there is no information about communication to relevant complainants throughout this process.	0	Not met: Block does not meet all the requirements of score 1. Not met: There is no description of challenges to effective communication and actions to address them in any publicly available document.

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	Met: The Ethics Line as described on the 'Frequently Asked Questions' Block ethics webpage is available to all Block employees to raise concerns about ethical issues associated with Block's activities. This description is general enough to include human rights concerns. The Code of Business Conduct and Ethics further states that any labour or human rights compliance concerns can be reported through the Speak Up mechanism, and the details of	0	Not met: There is no description of how the Ethics Line is available in multiple languages in the Code of Business Conduct and Ethics, the Supplier Code of Business Conduct and Ethics, nor on the website. There is also no description of how Block ensures that its workers are aware of the mechanism through dissemination of information, training, other specific communication, etc.

		the Ethics Line as well as the Counsel Team's email is provided on page 8.		<p>Not met: On page 3 of the Supplier Code of Business Conduct and Ethics, Block expects its Suppliers to have a process for their employees to raise concerns, but it does not explain how it ensures this nor how workers in the supply chain are ensured access to the mechanism.</p> <p>Not met: There is no description of Block's expectation on suppliers to convey the same expectations about access to grievance mechanisms to their own suppliers.</p>
C.2	1	Met: The Ethics Line is available to third parties as indicated in the frequently asked questions webpage, and 'third parties' encompasses external individuals and communities sufficiently for the indicator. Labour and human rights concerns are explicitly states in the Code of Business Conduct and Ethics as being reportable under the Ethics Line on page 17.	0	Not met: There is no evidence of assurance for external stakeholders of access to grievance mechanisms in multiple languages, or from their own suppliers, or any expectations to convey such access requirements on their own suppliers.
C.7	0	Not met: None of the information available on Block's website mentions any details about remedying adverse human rights impacts it did or could have caused or contributed to.	0	Not met: None of the information available on Block's website mentions any details about changing processes or systems from remedying adverse human rights impacts it did or could have caused or contributed to.

9. Goodman Group

Documents reviewed

- Annual Report (August 2024)
- Audit Risk and Compliance Committee Charter (June 2024)
- Code of Conduct (June 2024)
- Corporate Governance Statement (June 2024)
- Modern Slavery Statement (September 2023)
- Statement of Business Ethics (April 2022)
- Whistleblower Policy (June 2024)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				0	6
	0	0	0					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	1	12
	0.5	0	0	0.5	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				1.5	6
	1.5	0	0					
Overall							2.5	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	0	Not met: In the Statement of Business Ethics, page 1, Goodman states it is committed to ‘strong business ethics and promoting social, environmental and human rights standards’, and in the Corporate Governance Statement, page 23, and Modern Slavery Statement, page 1, Goodman states ‘Goodman supports the protection of human rights...in our operations and supply chains.’ However, these are not expressions of a commitment to respect human rights – they are confined to simply promoting ethics which might involve human rights or to protecting human rights only in respect of the company’s operations and supply chain. Therefore, this was not a sufficient commitment to respect human rights for the indicator.	0	Not met: There is no description of commitment to respecting either the UNGPs or the OECD guidelines in any of the publicly available documents.
A.1.2.a	0	Not met: There is no mention of the ILO Declaration or any explicit commitment to respect freedom of association and collective bargaining. Whilst the Modern Slavery Statement discusses risks associated with forced labour on page 10, there is no commitments against forced or child labour made by Goodman.	0	Not met: In its Statement of Business Ethics, Goodman expects its suppliers to ‘respect human rights’, however the policy does not mention any of the fundamental rights declared by the ILO.
A.1.4	0	Not met: There is no evidence	0	Not met: There is no

		of Goodman committing to remedying any adverse human rights impacts. Goodman expects suppliers to take all reasonable action to address any modern slavery issues on page 1 of its Statement of Business Ethics, however there is no other commitment to remedy for suppliers beyond modern slavery.		evidence of commitment to collaborate with state-based judicial or non-judicial mechanisms. On page 14 of the Modern Slavery Statement, Goodman states they expect their suppliers to be 'willing to work with Goodman to remediate any issues.' However, an expectation to work with is not the same as a commitment to doing so and there is no expectation on the company to work with suppliers.
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Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0.5	<p>Not met: Indicator A.1.2.a is not met for Goodman's own operations.</p> <p>Met: Page 6 of the Modern Slavery Statement states the Audit, Risk and Compliance Committee is responsible for overseeing the implementation and effectiveness of Goodman's risk, compliance and safety frameworks. Further, they have delegated authority from the Board to assist in the oversight of risk, compliance and safety matters which includes the approach to modern slavery and human rights issues.</p> <p>Further, page 2 of the Audit, Risk and Compliance Committee Charter reiterates</p>	0	<p>Not met: While there are sufficient expressions for score 1, neither the Modern Slavery Statement, the Audit, Risk and Compliance Committee Charter, or any other publicly available document does not describe how the roles are assigned, how resources or expertise is allocated nor how this extends to the supply chain in relation to the day-to-day management of human rights commitments.</p>

		this responsibility in relation to overseeing policies and programs relating to human rights. The Goodman 'Board of Directors' webpage then lists the senior figures involved in the committee.		
B.2.1	0	<p>Not met: In the Modern Slavery Statement, page 19, Goodman identifies modern slavery risks and categorises these as inherent industry risk and Goodman specific risk. Consideration of vulnerable populations, high-risk geographies, business models as well as products and services is clear in the discussion of supply chain vulnerabilities. However, this is limited to modern slavery and not human rights holistically.</p> <p>Not met: Goodman does not describe an identification process for the company itself.</p>	0	<p>Not met: There is no evidence explaining systems to regularly review human rights risks and impacts and involving consultation with affected stakeholders in any publicly available document.</p> <p>Not met: There is no discussion of consulting other bodies such as human rights experts, nor how new operations or relationships trigger the need for these identification systems.</p>
B.2.2	0	<p>Not met: In its Modern Slavery Statement, page 13, Goodman assesses its modern slavery risks through the UNGPs continuum of involvement to determine their level of influence, severity and their response depending on their relationship to harm. However, there is no evidence of an assessment procedure beyond modern slavery and thus the descriptions on page 12-13 are not sufficient for the indicator. There is no other relevant material across the publicly available documents.</p>	0	<p>Not met: There is no evidence of the involvement of affected stakeholders in the listed assessment processes in the Modern Slavery Statement nor any other publicly available document.</p>

		Not met: there is no description of how the relevant processes apply to the supply chain, or any disclosure of the results of such assessment processes.		
B.2.3	0.5	<p>Not met: In relation to modern slavery as a salient human rights risk, page 17 of the Sustainable Sourcing Framework provides a sufficient description of a global system, and it is clear how this applies to the supply chain. However, it does not describe how such applies to the company. Goodman otherwise excuses the application of this system in the Modern Slavery Statement, pages 13 and 14, by stating ‘our ability to use influence or remediate the situation may be more difficult due to how deep in our supply chain the issue is occurring’ and ‘there are also limitations in terms of influence, alternative supply and varying government responses’.</p> <p>Met: Goodman describes how the system referred above applies to its supply chain.</p> <p>Not met: Goodman does discuss how they engaged third-party consultants in Brazil to conduct labour inspections, however it is not clear that this was a result of its assessment process. Therefore, Goodman only partially meets the first requirement of this indicator, in relation to suppliers.</p>	0	<p>Not met: Goodman does not meet all the requirements under score 1.</p> <p>Not met: There is no evidence on the involvement of affected stakeholders in deciding how to respond to salient human rights issues in any publicly available document.</p>

B.2.4	0	Not met: On page 3 of the Modern Slavery Statement, Goodman outlines four key metrics used to track the effectiveness of actions to identify and address modern slavery practices, however there is no evidence of the tracking of effectiveness of responses to human rights risks or impacts beyond modern slavery.	0	Not met: There is no evidence on the involvement of affected stakeholders in assessing the effectiveness of actions in any publicly available document.
B.2.5	0	Not met: There is no example of how Goodman communicates with affected stakeholders regarding human rights impacts. The Whistleblower Policy does not explain how dialogue is created or maintained with the discloser and there is no discussion of communicating with stakeholders across any of the other documents.	0	Not met: The company does not meet the requirements of score 1. Not met: There is no deliberation of shortcomings or challenges to communication, nor how these are being addressed by the company in any of the documents.

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	Met: In its Whistleblower Policy, Goodman provides an email that gives all workers an opportunity to raise complaints about 'improper conduct' in the company's operations, which includes human rights issues on page 1.	0.5	Not met: It is not clear how access to this mechanism is ensured in the supply chain nor the language availability of the mechanism. Met: Whistleblower Policy defines 'discloser' on page 3 to include employees in the supply chain. Not met: The policy does not contain any expectation for suppliers to convey this expectation

				to their suppliers.
C.2	0	Not met: The definition of 'discloser' in the Whistleblower Policy does not extend to the wider community or external stakeholders, and thus it is not made clear that this mechanism is available for external individuals and communities to raise concerns regarding human rights impacts.	0	<p>Not met: There is no evidence of availability of mechanisms to external stakeholders in appropriate languages, or how awareness of this mechanism is ensured.</p> <p>Not met: There is no evidence of supplier mechanisms available to external communities and stakeholders nor the expectation on suppliers to convey access to the mechanism.</p>
C.7	0	<p>Not met: On page 14 of the Modern Slavery Statement, Goodman indicates that it did not identify any instances of causing or contributing to modern slavery, but that its approach involves educating suppliers and workers in relation to modern slavery, etc.</p> <p>However, this is not a sufficient description of an approach that would provide timely remedy, either in respect of modern slavery or beyond to human rights holistically.</p>	0	<p>Not met: On page 3 of the Whistleblower Policy, Goodman indicates that it will consider the appropriateness of practices and procedures and potential improvements where 'improper conduct' is found to have occurred, however there are no details of the approach it would take to review and change these practices. There are no other relevant descriptions across the publicly available documents.</p>

10. Telstra

Documents reviewed

- Annual Report (August 2024)
- Code of Conduct (No date)
- Corporate Governance Statement (May 2024)
- Modern Slavery Statement (August 2024)
- Human Rights Policy (March 2024)
- Supplier Code of Conduct (March 2024)
- Sustainability Report (August 2024)
- Whistleblowing Policy (May 2020)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				2	6
	1	0.5	0.5					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	2	12
	0	0	0	1	1	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				3.5	6
	2	1.5	0					
Overall							7.5	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	1	Met: In clause 1 of its Human Rights Policy, Telstra commits 'to respecting and supporting internationally recognised human rights in our own operations and through our business relationships as set out in the International Bill of Human Rights'.	0	Not met: Whilst its Human Rights Policy commits to respecting human rights 'in line with' the UN Guiding Principles on Business and Human Rights on page 1, it is not a strong enough commitment to satisfy this indicator.
A.1.2.a	0.5	<p>Met: In clause 1 of its Human Rights Policy, Telstra commits to supporting human rights through the ILO Declaration on Fundamental Principles and Rights at Work. In subclauses b, c and d, it commits to not tolerating use of forced and child labour and respecting and supporting employees' rights to freedom of association and collective bargaining.</p> <p>Not met: Its commitment to providing a fair, safe and healthy working environment free from unlawful discrimination is not a strong enough commitment supporting rights to not be subject to discrimination in employment.</p>	0	<p>Not met: In its Supplier Code of Conduct on page 3, Telstra expects its suppliers to respect and support the protection of human rights of workers. However, this is not specifically in relation to the ILO Declaration.</p> <p>Not met: In its Supplier Code of Conduct, Telstra maintains strict expectations on suppliers to not engage in discrimination in employment, child or forced labour and to respect workers' freedom of association and collective bargaining, however each of these expressions are of prohibition and not of commitment to respect.</p>
A.1.4	0.5	Met: In its Human Rights Policy, Telstra commits to providing for or cooperating in the remediation of adverse human rights impacts it has	0	Not met: There is no evidence of a commitment by Telstra to collaborate with judicial or non-judicial mechanisms in

		<p>caused or contributed to in clause 1(k).</p> <p>Not met: There is no evidence of expectations of suppliers to make a commitment to remedying adverse human rights impacts.</p>		<p>providing access to remedy.</p> <p>Not met: While page 7 of the Supplier Code of Conduct outlines what suppliers must do to address concerns, it does not express a commitment to remedy. Further, page 2 of the Human Rights Policy states that Telstra is committed to ‘assessing and addressing the human rights risks and impacts in our operations, supply chain and business relationships through an ongoing process of human rights due diligence’, however this is not a sufficient description of a commitment to work with suppliers to remedy adverse impacts directly linked to the company.</p>
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Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	<p>Not met: Indicator A.1.2.a is not met in relation to the company’s own operations.</p> <p>Not met: Notably, Telstra’s 2023 Modern Slavery Statement outlines the responsible executives for human rights obligations under the Group Compliance part of their Audit and Risk Committee on page 12, however the 2024 Modern Slavery Statement has removed such description – page 7 simply states</p>	0	<p>Not met: On page 7 of the Modern Slavery Statement, the company expresses that ‘Management of modern slavery issues at Telstra is also supported by a Human Rights Working Group sponsored by the Chief Sustainability Officer’, however it is not made clear that the working group has specific responsibility of human rights issues holistically in the same statement.</p>

		<p>'Management of modern slavery issues at Telstra is also supported by a Human Rights Working Group sponsored by the Chief Sustainability Officer' which is not sufficient for the indicator.</p> <p>The Annual Report sets out roles and responsibilities of specific personnel on page 31, as does page 3 of the Corporate Governance Statement, however none are specific to human rights.</p>		<p>Further, and more importantly, this is not a description of how responsibility is assigned, and how resources are allocated – it is simply saying that modern slavery issues are supported by the working group.</p>
B.2.1	0	<p>Not met: In its Modern Slavery Statement (p 10), Telstra describes initial and ongoing modern slavery risk assessments. In line with the UNGPs, it uses four key modern slavery risk factors when assessing risk: country/region, categories/sectors, business models and vulnerable populations to assess where, in relation to Telstra's business units and procurement categories, there is potential risk of modern slavery practices. However, it is not certain that these assessments extend to all human rights.</p>	0	<p>Not met: Whilst Telstra seeks to engage with rightsholders and other stakeholders, to continuously improve our approach to human rights (Human Rights Policy, p 2). However, this does not describe the involvement of affected stakeholders in the identification process specifically.</p> <p>Not met: No information on the impact of new country operations, business relationships and particular conflicts on the identification of risks.</p>
B.2.2	0	<p>Not met: Telstra discloses its salient human rights issues in its Sustainability Report (p 15), including labour risk (Modern Slavery Statement, p 10). Telstra refreshed this assessment in 2024, being determined by identifying potential human rights risks present across Telstra's value chain and assessing their saliency according to the UN</p>	0	<p>Not met: Company does not meet all the requirements of score 1.</p> <p>Not met: Telstra have started working to understand and incorporate the experiences of those affected by modern slavery practices to enhance its response</p>

		<p>Guiding Principles on Business and Human Rights (Sustainability Report, p 15). However, the consideration of relevant factors in this assessment process is not explained in any document.</p> <p>Not met: There is no public disclosure of its assessment results.</p>		<p>(Modern Slavery Statement, p 2). However, it does not further describe how it understands or incorporates experiences in its assessment processes. Case studies on p 20 describe working with others for the benefit of affected stakeholders but does not describe how they are involved in the process.</p>
B.2.3	1	<p>Met: Telstra provides two case studies on page 20, one specific to the supply chain, explaining what steps were taken such as an audit to expose human rights issues and then what was done in response. For example, In FY24, Telstra conducted site audits on four facilities operated by a tier 1 supplier providing contact centre outsourcing services. In response to these findings, corrective actions have been agreed with the audited facilities which are further discussed in the report.</p>	0	<p>Met: All requirements of Score 1 met.</p> <p>Not met: Telstra have started working to understand and incorporate the experiences of those affected by modern slavery practices to enhance its response (Modern Slavery Statement, p 2). However, it does not further describe how it understands or incorporates experiences in its responses to salient human rights issues.</p>
B.2.4	1	<p>Met: In its Human Rights and Modern Slavery Act Statement (p 24), Telstra includes the metrics it uses to monitor, manage and report progress of their actions to support and ensure respect for human rights generally. These include the precent of employees and contractors completing training, and audits on suppliers. Page 22 also sets out</p>	0	<p>Met: All requirements of Score 1 met.</p> <p>Not met: There is no evidence on the involvement of affected stakeholders in assessing the effectiveness of actions.</p>

		training requirements and their purposes as it relates to modern slavery mitigation.		
B.2.5	0	Not met: There is no evidence of communication to affected stakeholders of specific human rights impacts.	0	<p>Not met: None of the Score 1 requirements were met.</p> <p>Not met: There is no evidence of challenges to effective communication and actions to address them.</p>

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	<p>Met: Beyond reporting through managers and other key personnel, concerns are able to be raised by workers through Telstra's whistleblowing service EthicsPoint, provided through an independent third party (page 2 of Whistleblower Policy). On page 9 of its Code of Conduct, Telstra indicates that concerns about human rights can be reported. Its Code of Conduct (p 11) lists points of contact who are available for concerns to be raised with (although does not provide details such as an email) and directs workers to its Whistleblowing Policy.</p>	1	<p>Met: On page 2 of its Whistleblower Policy, Telstra indicates that its Whistleblower Service is available at all times. Disclosures can be made in multiple languages, with translation and interpretation services available. Training is also provided to employees and officers about the Whistleblower Policy under page 6.</p> <p>Met: On page 7 of its Supplier Code of Conduct, Telstra requires suppliers to have procedures in place to allow workers to bring workplace concerns to the attention of management for resolution and communicate these procedures to workers and ensuring it is written in a language understandable</p>

				<p>to workers.</p> <p>Met: Under page 7 of its Supplier Code of Conduct, Telstra's suppliers must provide workers, their suppliers, and members of the community in which they operate in or provide services to with a confidential means to report violations of this Code. Under page 2 of the same policy, Telstra states that suppliers must communicate this Code to related entities, their own suppliers and subcontractors who support them in supplying to Telstra Group, so that they are aware of, understand and comply with this Code.</p>
C.2	1	<p>Met: The Whistleblowing Policy does not confine who can use the policy to related workers or suppliers. Therefore, it is reasonable to assert that this policy would be available to external parties as well, particularly as the document is publicly available. This is further supported by the description of Telstra's Whistleblowing Service as a confidential and anonymous way for our people and members of the public to report their concerns in its Code of Conduct (p 12).</p>	0.5	<p>Not met: Whilst the evidence in indicator C.1 score 2 about language availability applies, there is no clear description of advertising or training or communications ensuring that external parties are aware of the mechanism.</p> <p>Met: On page 7 of its Supplier Code of Conduct, Telstra requires suppliers to provide workers, their suppliers, and members of the community in which they operate in or provide services to with a confidential means to report violations of this Code.</p>

				<p>Met: Under page 7 of its Supplier Code of Conduct, Telstra's suppliers must provide workers, their suppliers, and members of the community in which they operate in or provide services to with a confidential means to report violations of this Code. Under page 2 of the same policy, Telstra states that suppliers must communicate this Code to related entities, their own suppliers and subcontractors who support them in supplying to Telstra Group, so that they are aware of, understand and comply with this Code.</p>
C.7	0	<p>Not met: The case studies on pages 20, 26 and 30 of the Modern Slavery Statement demonstrate remediation of impacts directly linked to Telstra through supplier operations rather than impacts it caused or contributed to. They supported remediation by the supplier not necessarily remediating themselves.</p>	0	<p>Not met: In its Modern Slavery Statement (p 24), Telstra regularly reviews their policies, which includes consideration of identified breaches or investigations of misconduct which may require changes to a policy or its implementation. However, this assessment of effectiveness was only limited to modern slavery and does not provide suitable evidence.</p>

11. ResMed Inc

Documents reviewed

- Code of Business Conduct and Ethics (May 2024)
- Corporate Governance Guidelines (August 2024)
- Modern Slavery and Human Trafficking Statement (December 2023)
- Sustainability Report (February 2024)
- Third Party Code of Conduct (2021)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				0	6
	0	0	0					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	0	12
	0	0	0	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				1.5	6
	1.5	0	0					
Overall							1.5	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	0	Not met: In its Sustainability Report (p 22), ResMed commits to respecting human rights, including the right to privacy. However, this form of reporting is not suitable for making policy commitments. In its Code of Business Conduct and Ethics (p 28), ResMed firmly stand for the protection and promotion of human rights. This also does not form an explicit commitment to respecting human rights.	0	Not met: There is no evidence of commitment to respecting either the UNGPs or OECD Guidelines.
A.1.2.a	0	Not met: There is no mention or commitment towards of the ILO Declaration or any explicit commitments for the rights it considers to be fundamental at work.	0	Not met: Whilst there are explicit expectations for suppliers not to engage child or forced labour and freedom of association on page 2 of its Third Party Code of Conduct, there is no commitments to respect collective bargaining. There is an expectation for suppliers to not discriminate in employment on page 3 of the same Code. However, these explicit expectations are not around respecting the ILO core rights but about prohibiting conduct in contravening them.
A.1.4	0	Not met: ResMed are dedicated to uncovering any potential or actual negative effects our activities may have on human rights of individuals within our own operations and supply partners and	0	Not met: There is no evidence of a commitment by ResMed to collaborate with judicial or non-judicial mechanisms in providing access to remedy.

		<p>implementing remediation where it is appropriate (Code of Business Conduct p 26). However, this is not a commitment to remedy adverse human rights impacts.</p> <p>Not met: Whilst ResMed discuss the development of a framework for remedying adverse impacts in its Modern Slavery and Human Trafficking Statement (p 14), it is only limited to remediating modern slavery and does not represent an explicit commitment to remedy.</p>		<p>Not met: There is no mention or commitment evident in ResMed's public documents committing it to collaborating with suppliers in remedying adverse impacts it is directly linked to.</p>
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Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	<p>Not met: Environmental, social and governance matters are not the responsibility of any one committee comprised of independent directors listed on its website (Corporate Governance Guidelines - page 14). The Board maintains responsibility to approve ResMed's strategies, policies, and goals related to a sustainable business and material ESG topics (2024 Sustainability Report, pp 13-14). However, there is no evidence of accountability of human rights matters among senior managers specifically.</p> <p>Not met: Indicator A.1.2.a for its own operations.</p>	0	<p>Not met: No evidence of specific assignment of responsibility for implementing human rights commitments, which are also majorly non-existent.</p> <p>Not met: No evidence of the day-to-day allocation of expertise and resources on human rights.</p>
B.2.1	0	<p>Not met: Page 8 of its Modern Slavery and Human Trafficking</p>	0	<p>Not met: There is no evidence explaining</p>

		<p>Statement describes ‘high risks’ of modern slavery but does not provide clear description of process undertaken to identify these risks. Some tools are described on page 13 but are not specific to identifying risks. In its 2024 Sustainability Report, ResMed states that they take a risk-based approach to address the risks of forced labour and set out key components of its framework to do this (pp 25-26). However, it does not deal with human rights holistically, just forced labour and modern slavery and is not operation or location specific.</p>		<p>systems to regularly review human rights risks and impacts and involving consultation with affected stakeholders in any publicly available document.</p> <p>Not met: There is no discussion of consulting other bodies such as human rights experts, nor how new operations or relationships trigger the need for these identification systems.</p>
B.2.2	0	<p>Not met: ResMed includes examples of processes it undertook to assess modern slavery risks and corresponding actions largely involving suppliers on page 11 of its Modern Slavery and Human Trafficking Statement. However, there is no evidence of assessment beyond modern slavery and there was consideration of relevant factors in those assessments. There was also no assessment or disclose of salient human rights issues. On page 26 of its 2024 Sustainability Report, ResMed states that they adopt a slavery and trafficking risk template to standardise data from its suppliers. However, there is no description of what relevant factors are taken into account and how it applies to various business relationships.</p>	0	<p>Not met: Requirements of Score 1 are not all met.</p> <p>Not met: There is no evidence of the involvement of affected stakeholders in its listed assessment processes under modern slavery or beyond.</p>

		Not met: There are no publicly available results from any of its assessments.		
B.2.3	0	Not met: Whilst its Modern Slavery and Human Trafficking Statement (pp 10 - 14) explores the use of policies and formal and informal training for staff and suppliers in addressing modern slavery risks, there is no evidence of strategies to prevent, mitigate or remediate and no further information beyond modern slavery.	0	Not met: Requirements of Score 1 are not all met. Not met: There is no evidence on the involvement of affected stakeholders in deciding how to respond to salient human rights issues.
B.2.4	0	Not met: ResMed developed a set of 6 effectiveness indicators to measure the progress of its focus areas. However, the operation of these indicators is not described and the indicators are limited to actions dealing with modern slavery risks with no tracking of effectiveness beyond modern slavery. (Modern Slavery and Human Trafficking Statement pp 15 - 16)	0	Not met: Requirements of Score 1 are not all met. Not met: There is no evidence on the involvement of affected stakeholders in assessing the effectiveness of actions.
B.2.5	0	Not met: There is no evidence of communication to affected stakeholders of specific human rights impacts.	0	Not met: Requirements of Score 1 are not all met. Not met: There is no evidence of challenges to effective communication and actions to address them.

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	Met: In ResMed's Code of	0.5	Not met: In Resmed's

		<p>Business Conduct and Ethics (pp 3-5), it mentions its Ethics Hotline (EthicsPoint) managed by an independent third party that employees can use to report concerns, including actual or potential misconduct. General enough that human rights concerns may be raised. Relies on human rights forming part of the Code of Business Conduct and Ethics, which it is sufficiently involved enough (see p 26) for the mechanism to be available for that type of concern. Suppliers and workers or suppliers (amongst others) can also use this Whistleblower Policy to report concerns (Modern Slavery and Human Trafficking Statement, p 10).</p>		<p>Code of Business Conduct and Ethics (page 5), it mentions that translators are available where necessary, which assists its language accessibility. However, there are no details on if the service is available in all appropriate languages or whether workers are made aware of this mechanism at all. On page 26 of its 2024 Sustainability Report, ResMed states that they maintain a modern slavery training module for its employees which focuses on raising awareness and ways to report any concerns. However, this is specific to modern slavery.</p> <p>Met: ResMed states in its Third Party Code of Conduct (p 8), that third parties (including suppliers) have a duty to report known or suspected violations of the Code and are encouraged to report through the Ethics Hotline.</p>
C.2	0	<p>Not met: ResMed describes its Whistleblower Policy in its Modern Slavery and Human Trafficking Statement (p 10) as mechanism allowing employees, suppliers, and workers of suppliers (amongst others) to raise issues with ResMed directly. It is not sufficiently clear that this would be available to those who are completely external to the company or its supplier</p>	0	<p>Not met: No evidence of availability of mechanisms to external stakeholders in appropriate languages or awareness. No evidence on accessibility of supplier mechanisms for external stakeholders or expectations to convey the same expectation to its own suppliers was found in any publicly available documents.</p>

		or business partner relationships.		
C.7	0	Not met: In its Modern Slavery and Human Trafficking Statement (p 14), ResMed stated that it did not verify any instances of modern slavery and thus not needed to take any action. However, they are in the 'early stages' of developing a framework for remediation but never go into detail about the operation of the framework.	0	Not met: There is no evidence of any approach ResMed would use to change processes or systems in response to adverse impacts it caused or contributed to.

12. Transurban Group

Documents reviewed

- Corporate Report (August 2024)
- Code of Conduct (May 2024)
- Diversity and Inclusion Policy (May 2024)
- Modern Slavery Statement (December 2023)
- Human Rights Policy Statement (May 2024)
- Supplier Sustainability Code of Practice (April 2024)
- Whistleblower Policy (May 2024)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				2	6
	1	0.5	0.5					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	0	12
	0	0	0	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				1.5	6
	1.5	0	0					
Overall							3.5	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	1	Met: Transurban states it demonstrates its commitment to respecting and supporting human rights in line with the UNGPs through its Human Rights Policy (p 1). The Human Rights Policy then states on page 4 how such commitment is intended to be implemented by the company, including communicating the policy internally and externally.	0	Not met: The demonstration of respect of human rights in its Human Rights Policy (p 1) is only in line with the UNGPs and guided additionally by the OECD Guidelines, thus not providing an express commitment to respecting either document.
A.1.2.a	0.5	<p>Met: Transurban states that it demonstrates a commitment to respecting human rights through its Human Rights Policy (p 1), which it describes as including the ILO Declaration on the Fundamental Principles and Rights at Work.</p> <p>Not met: In its Human Rights Policy (p 1), Transurban prohibits and actively works to eliminate discrimination. On page 2, Transurban respects the right of the Workforce to form and join employee organisations including trade unions and other employee representation bodies, and to bargain collectively, in accordance with local laws. However, the restriction of its respect of this right 'in accordance with local laws' limits this right from being respected in all contexts. On the same page, Transurban states that it will work across its extended supply chains to</p>	0	<p>Not met: To display leadership, Transurban states that suppliers should support and respect the ILO Declaration in its Supplier Sustainability Code of Practice (p 3) but fails to form an explicit expectation to respect fundamental rights at work.</p> <p>Not met: At minimum, Transurban expects its suppliers to respect labour standards on page 3 of its Supplier Sustainability Code of Practice. This includes having policies and processes in place to 'guide compliance' with international labour conventions. These include no forced labour, no illegal child labour, preventing any form of discrimination and respecting freedom of</p>

		<p>assess and address modern slavery risks, including prohibiting the use of forced labour, bonded labour or illegal child labour within the organisation or by our suppliers. The restriction of prohibition of the use of child labour to 'illegal' child labour limits this right from being respected in all contexts.</p>		<p>association and collective bargaining. However, an expectation to have policies in place to 'guide compliance' is not an explicit expectation to respect the named rights under the ILO Declaration.</p>
A.1.4	0.5	<p>Met: On page 3 of its Human Rights Policy, Transurban commits to providing for or cooperating in the remediation of adverse human rights it caused or contributed to through legitimate processes.</p> <p>Not met: To display leadership, Transurban states that suppliers should work towards remediating in line with the 'cause, contributed or directly linked' framework from the UNGPs in its Supplier Sustainability Code of Practice (p 3), but fails to form an explicit expectation to remedy adverse human rights impacts.</p>	0	<p>Not met: There is no evidence of a commitment by Transurban to collaborate with judicial or non-judicial mechanisms in providing access to remedy.</p> <p>Not met: Whilst Transurban implements its commitments in its Human Rights Policy (p 3) through working with suppliers where appropriate to improve their understanding and capacity to address relevant human rights issues, this does not form a commitment to remedy adverse impacts directly linked to its operations along with suppliers.</p>

Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	<p>Not met: Indicator A.1.2.a is not met in relation to the company's own operations.</p> <p>Not met: Transurban lists the senior leaders across different</p>	0	<p>Not met: No evidence of specific assignment of responsibility for implementing human rights commitments, which are also majorly</p>

		departments that are responsible for embedding practices to address modern slavery risks but that does not clearly extend to other human rights (Modern Slavery and Human Trafficking Statement, p 15)		non-existent. Not met: No evidence of the day-to-day allocation of expertise and resources on human rights.
B.2.1	0	Not met: In its Modern Slavery and Human Trafficking Statement (p 14), Transurban uses 'priority risk categories' to determine the areas of their operation where the risks of modern slavery are the highest. However, there is no evidence of processes to identify human rights risks beyond modern slavery. In FY23, Transurban began identifying and tracking migrant labour in our supply chains through the implementation of our supplier evaluation tool (Modern Slavery and Human Trafficking Statement, p 3). On the same page, it describes its provision of specialty training to teams monitoring our roads to identify potential indicators of modern slavery and educated targeted suppliers in potential modern slavery risks and harms. However, these are not described in further detail.	0	Not met: There is no evidence explaining systems to regularly review its human rights risks and impacts involving consultation with affected stakeholders in any publicly available document. Not met: There is no information about how new country operations, relationships and conflict challenges trigger identification processes.
B.2.2	0	Not met: Transurban lists its salient human rights issues in its Human Rights Policy (p 1), however these descriptions are absent of considerations of relevant factors. Whilst Transurban assesses risks in the categories it perceives as priority risk in its 2023 Modern	0	Not met: Score 1 requirements are not all met. Not met: There is no evidence of the involvement of affected stakeholders in its listed assessment processes

		<p>Slavery and Human Trafficking Statement (p 14) with the consideration of relevant factors, it is limited to the assessment of modern slavery. Page 19 sets out tools used to assess and identify risks but is relevant to modern slavery only.</p> <p>Not met: there is no description of how the relevant processes apply to the supply chain, nor is there any disclosure of the results of such processes.</p>		under modern slavery or beyond.
B.2.3	0	<p>Not met: Transurban established mechanisms to mitigate against causing modern slavery within our operations, including providing our people with clear employment contracts, and maintaining appropriate internal policies, procedures and practices (Modern Slavery Statement, p 13). Across the documents there is no description of a system which prevents, mitigates or remediates human rights risks. The company frequently states that it has a due diligence process to do these things but does not describe it. It describes tools to identify modern slavery risks, but it is not clear that these are used identify all human rights risks.</p>	0	<p>Not met: Score 1 requirements are not all met.</p> <p>Not met: Transurban's Human Rights Policy sets out how we will fulfill our human rights commitments and engage our stakeholders in preventing and addressing any involvement in adverse human rights impacts (p 1). It also endeavours to consult with affected stakeholders on page 3. However, these do not describe the way in which affected stakeholders are involved.</p>
B.2.4	0	<p>Not met: In its Modern Slavery and Human Trafficking Statement (p 23), Transurban lists and describes the controls or actions it uses to assess the effectiveness of its responses</p>	0	<p>Not met: Transurban continues to review its risk and due diligence processes across our business and look to use stakeholder feedback to</p>

		to human rights risks and impacts including through governance, risk management and monitoring of complaints and survey responses. However, there are no measures of effectiveness beyond modern slavery risk.		enhance their effectiveness (Modern Slavery Statement, p 18). However, this does not sufficiently explain how affected stakeholders are involved.
B.2.5	0	Not met: There is no evidence of communication to affected stakeholders of specific human rights impacts in any publicly available documents.	0	Not met: There is no evidence of challenges to effective communication and actions to address them in any publicly available document.

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	Met: Transurban's whistleblower service, Fair Call, is available for employees, among others, to report any awareness, witness, impact or suspicion of 'reportable conduct'. (Human Rights Policy p 3). Page 3 of Transurban's Human Rights Policy makes it clear that human rights concerns can be reported under the whistleblower service. Disclosers are defined on page 6, which includes all types of workers.	0.5	Met: Workers are made aware of the whistleblower service through specific training detailed on page 6 of the Whistleblower Policy. In its 2023 Modern Slavery Statement, Transurban indicate that its operations are limited to Canada, the US and Australia (pp 5-6). The Fair Call service is available in English, French and/or Spanish depending on which location, which would encompass all appropriate languages (Whistleblower Policy p 3). Posters for the whistleblower service are available in those languages (2023 Modern Slavery Statement, p 21). Met: On page 21 of the

				<p>Modern Slavery Statement, Transurban state that internal and external channels for supply chain personnel to raise concerns on issues relating to modern slavery and adverse human rights impacts. This includes an independent external whistleblower service that can be contacted via toll-free telephone, online or post.</p> <p>Not met: To display leadership, Transurban states that its supplier should... work towards providing for all workers and relevant subcontractors access to non-judicial grievance channels and actively provide training for these channels. These channels may include the use and training on Transurban's Whistleblower service (Supplier Sustainability Code of Practice, p 3). However, this does not represent a clear enough expectation.</p> <p>Not met: There is no evidence of an expectation for Transurban's suppliers to expect the same access to grievance mechanisms for its suppliers.</p>
C.2	0	Not met: Page 3 of Transurban's Human Rights Policy states that members of the public, where appropriate,	0	Not met: No evidence of availability of mechanisms to external stakeholders in appropriate languages

		can raise human rights concerns under the whistleblowing service. However, it is not clear whether this includes all adversely affected individuals and communities and members of the public were excluded from the definition of 'discloser; under the Whistleblower Policy (p 7).		or awareness. No evidence on accessibility of supplier mechanisms for external stakeholders or expectations to convey the same expectation to its own suppliers was found in any publicly available documents.
C.7	0	Not met: In its 2023 Modern Slavery Statement (p 21), Transurban references their 'Supply Chain Modern Slavery Grievance Mechanisms and Remediation Guidelines' as outlining the approach they would take if potential or actual instances of modern slavery were identified. However, there is no evidence of the approach beyond modern slavery and the Guidelines are also not publicly available. Internal guidance on remediation procedures is available via its Whistleblower Policy and its Supply Chain Modern Slavery Remediation Guideline but this is not fully publicly available either.	0	Not met: There is no evidence of any approach Transurban would use to change processes or systems in response to adverse impacts it caused or contributed to.

13. Wisetech Global Ltd

Documents reviewed

- Annual Report (October 2023)
- Human Rights Principles (June 2023)
- Modern Slavery Statement (December 2023)
- Whistleblower Protection Principles (May 2024)
- Supplier Code of Conduct – Labour (June 2021)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				2.5	6
	2	0.5	0					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	0	12
	0	0	0	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				2	6
	1	1	0					
Overall							4.5	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	1	Met: In its Human Rights Principles (p 1), Wisetech commits to upholding and respecting human rights under the Universal Declaration of Human Rights.	1	Met: In its Human Rights Principles (page 1), Wisetech commits to upholding and respecting human rights under the UN Guiding Principles on Business and Human Rights.
A.1.2.a	0.5	<p>Met: In its Human Rights Principles (p 1), Wisetech commits to upholding and respecting human rights under the ILO Declaration.</p> <p>Not met: Wisetech's Human Rights Principles (p 1) makes clear that it does not allow discrimination of any kind. Its commitment to not engage in or support forced labour and child labour as under the definition of modern slavery (Human Rights Principles p 2). There is no explicit commitment to respect rights to freely associate and collectively bargain.</p>	0	<p>Not met: There is no evidence of an expectation for suppliers to commit to the ILO Declaration.</p> <p>Not met: Wisetech requires suppliers to manage their business and workforce to ensure against child labour, forced labour and discrimination (Supplier Code of Conduct - Labour p 1). However, this does not amount to an expectation for suppliers to commit to respecting these rights.</p>
A.1.4	0	<p>Not met: No mention or commitment to remedying human rights impacts found for Wisetech's own operations.</p> <p>Not met: Whilst Wisetech expects its suppliers to take all necessary action to remediate breaches of the supplier code of conduct. (Supplier Code of Conduct - Labour p 1), it is not a clear expectation for suppliers to provide remedy</p>	0	Not met: No mention or commitment to collaborating with judicial or non-judicial mechanisms specifically to provide a remedy. Whilst a supplier must notify Wisetech promptly when it becomes aware of a breach or potential breach of the Supplier Code of Conduct (page 1), that does not constitute a

		for adverse impacts on individuals and communities.		commitment to work with suppliers.
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Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	<p>Not met: Whilst the Sustainability and ESG team and Modern Slavery Working Group are key departments for managing modern slavery day to day and integrating actions to assess and address risks respectively, there are no evident manager roles responsible for human rights generally beyond modern slavery. (2023 Modern Slavery Statement p 8)</p> <p>Not met: Indicator A.1.2.a not satisfied for its own operations.</p>	0	<p>Not met: Whilst the Sustainability and ESG team and Modern Slavery Working Group are key departments for managing modern slavery day to day and integrating actions to assess and address risks respectively, there are no evident manager roles responsible for human rights generally beyond modern slavery. (2023 Modern Slavery Statement p 8)</p> <p>Not met: No evidence of the day-to-day allocation of expertise and resources on human rights in any publicly available document.</p>
B.2.1	0	<p>Not met: Whilst Wisetech identifies its modern slavery risks in its 2023 Modern Slavery Statement (p 7), the process used to identify them is not explained. No evidence of identification of human rights risks beyond modern slavery.</p>	0	<p>Not met: There is no evidence explaining systems to regularly review its human rights risks and impacts involving consultation with affected stakeholders in any publicly available document.</p> <p>Not met: There is no information about how new country operations, relationships and conflict challenges trigger identification processes in</p>

				any publicly available document.
B.2.2	0	<p>Not met: It assess its identified supply chain modern slavery risks using the UNGPs continuum of involvement (caused, contributed or directly linked through business relationships) (2023 Modern Slavery Statement p 7). All modern slavery risks identified are likely directly linked to their business relationships. There are no processes for determining or assessing salient human rights issues beyond modern slavery.</p> <p>Not met: No salient human rights issues were disclosed with consideration of relevant factors.</p> <p>Not met: There is no public disclosure of its assessment results in any publicly available document.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence of the involvement of affected stakeholders in its listed assessment processes under modern slavery or beyond in any publicly available document.</p>
B.2.3	0	<p>Not met: In its 2023 Modern Slavery Statement (p 11), Wisetech refers to a framework for managing and remediating suspected or identified instances of modern slavery. However, this framework is only described in an intranet policy which is not publicly available and is only limited to modern slavery.</p> <p>Not met: Whilst there is a hypothetical example of the potential application of the framework in the Modern Slavery Statement, it is not a</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence on the involvement of affected stakeholders in deciding how to respond to salient human rights issues in any publicly available document.</p>

		result of the findings of an assessment process.		
B.2.4	0	<p>Not met: Wisetech tracks the effectiveness of actions responding to modern slavery through external feedback, recording compliance with modern slavery training among others (2023 Modern Slavery Statement p 12). However, these processes are not described in any publicly available document and only pertain to modern slavery.</p> <p>Not met: There are no examples of lessons learned from tracking effectiveness of actions.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence on the involvement of affected stakeholders in assessing the effectiveness of actions in any publicly available document.</p>
B.2.5	0	<p>Not met: There are no examples of communication of human rights impacts.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence of challenges to effective communication and actions to address them in any publicly available document.</p>

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	<p>Met: Reports can be made to managers, through its phone hotline for Australian workers or using its online portal (Whistleblower Protection Principles p 2). It can be used for human rights concerns generally as breaches of the Human Rights Policy form part of Reportable conduct as breaches of any Wisetech</p>	0	<p>Not met: Anyone who works with Wisetech, including contractors, can access the whistleblowing services. However, it is not clear that all workers in the supply chain maintain access to the whistleblowing services.</p> <p>Not met: There is no evidence that the</p>

		policy or principles but is not explicit in the document (p 2).		<p>grievance mechanism can be used to raise complaints about human rights issues of its suppliers in any publicly available documents.</p> <p>Not met: There is no evidence of an expectations set by the company for its suppliers to convey the same expectation to access for its own suppliers in any publicly available documents.</p>
C.2	1	Met: External parties that have knowledge on a Reportable Matter are also encouraged to report through the mechanism. (Whistleblower Protection Principles p 2)	0	<p>Not met: Anyone who works with Wisetech, including contractors, can access the whistleblowing services but it is not clear that it can be used to raise complaints about human rights issues of Wisetech's suppliers.</p> <p>Not met: There is no evidence that the grievance mechanism can be used to raise complaints about human rights issues of its suppliers in any publicly available documents.</p> <p>Not met: There is no evidence of an expectations set by the company for its suppliers to convey the same expectation to access for its own suppliers in any publicly available documents.</p>

C.7	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: In its 2023 Modern Slavery Statement (page 11), Wisetech references their 'Modern Slavery Incident Response, Management and Remediation Framework' as outlining the approach they would take if potential or actual instances of modern slavery were identified. However, there is no evidence of the approach beyond modern slavery and the Framework is also not publicly available.</p>	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: Whilst Wisetech will regularly review the Whistleblower Protection Principles and their effectiveness (p 4), there is no reference to reviewing and changing systems where impacts are identified.</p>
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14. Aristocrat Leisure Ltd

Documents reviewed

- Annual Report (December 2023)
- Board of Directors Governance Charter (May 2023)
- Building Momentum in Sustainability – Sustainability Disclosures FY23 (December 2023)
- Code of Conduct (October 2023)
- Corporate Governance Statement (November 2023)
- Global Whistleblower Policy (November 2023)
- Modern Slavery Statement (December 2023)
- Supplier Code of Conduct (January 2022)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				0	6
	0	0	0					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	1	12
	0	0	0	1	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				1.5	6
	1.5	0	0					
Overall							2.5	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	0	<p>Not met: Aristocrat Group is committed to upholding the human rights of workers, including temporary, migrant, student, contract, direct employees and the workers of its suppliers (Supplier Code of Conduct, p 4). However, this does not demonstrate a commitment to respecting all human rights. The same sentiment is also emphasised in its Code of Conduct (p 12).</p> <p>Not met: No evidence of any commitments to the Universal Declaration of Human Rights and International Bill of Human Rights.</p>	0	<p>Not met: In its Supplier Code of Conduct (p 4), Aristocrat Group seeks to adhere to the UNGPs and specifically commits to apply the UNGPs in its approach to modern slavery. However, this is not a clear expression of commitment.</p> <p>Not met: No evidence of any commitment to the OECD Guidelines.</p>
A.1.2.a	0	<p>Not met: There is no mention or commitment of the ILO Declaration in any publicly available document.</p> <p>Not met: There is no evidence of explicit commitments to specific rights considered fundamental at work by the ILO.</p>	0	<p>Not met: The ILO's International Labour Standards were used to prepare Aristocrat's Supplier Code of Conduct (p 13), but it does not expect suppliers to commit to respecting rights under these standards.</p> <p>Not met: Aristocrat maintain expectations for commitments to maintain a workforce free from unlawful discrimination and to respect the rights of workers to associate freely or collectively bargain (Supplier Code of Conduct, pp 5-6). Its suppliers must not use</p>

				forced or child labour but is represented as a strict prohibition rather than a commitment to respecting the fundamental rights at work declared by the ILO (pp 4-5).
A.1.4	0	<p>Not met: There is no evidence of a commitment to remedy adverse human rights impacts.</p> <p>Not met: Under its Supplier Code of Conduct (p 12), suppliers should adopt and implement a process for timely correction of actual or potential violations of the Supplier Code that are identified by internal or external assessments, inspections, investigations or reviews. However, this does not demonstrate an expectation for suppliers to commit to remedying the human rights impacts it has caused or contributed to.</p>	0	<p>Not met: There is no evidence of commitments by Aristocrat to collaborate with judicial or non-judicial mechanisms to provide access to remedy.</p> <p>Not met: In its 2023 Modern Slavery Statement (p 13), Aristocrat aims to support any of its suppliers where possible to uplift their modern slavery programs covering awareness, risk identification and mitigation. This document is not a suitable source of policy commitment but also does not contain a commitment to work with suppliers to remedy adverse impacts.</p>

Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	<p>Not met: Whilst one of Aristocrat's Board of Directors' reserved governance responsibilities include the oversight and approval of its ESG related strategy and frameworks (Board of</p>	0	<p>Not met: Whilst a Modern Slavery Working Group maintains responsibility for the development and implementation of its Anti-Modern Slavery Program, including full</p>

		<p>Directors Governance Charter, p 4), it does not indicate senior responsibility for human rights specifically. The Board of Directors along with other Committees maintain responsibility of oversight of its modern slavery strategy but is silent on human rights generally (2023 Modern Slavery Statement, p 24).</p> <p>Not met: Indicator A.1.2.a for its own operations.</p>		<p>time roles towards modern slavery management, there is no assignment of responsibility for human rights generally. (2023 Modern Slavery Statement, p 24)</p> <p>Not met: No evidence of the day-to-day allocation of expertise and resources on human rights in any publicly available document.</p>
B.2.1	0	<p>Not met: Aristocrat examines three key indicators to identifying modern slavery risks in its operations and supply chain including industry, sector, product, geographic and working condition indicators (2023 Modern Slavery Statement, p 15). However, there is no evidence of processes Aristocrat uses to identify human rights risks more generally.</p>	0	<p>Not met: Through its Mergers and Acquisitions Due Diligence Process, Aristocrat gauges the level of modern slavery risk of potential companies it wants to merge with or acquire including the identification of modern slavery risks (2023 Modern Slavery Statement, p 26). However, there is no other evidence of the trigger of systems in new business relationships for other human rights concerns. There is no detail of any consultation with affected stakeholders in any publicly available document.</p> <p>Not met: There is no information about how new country operations, relationships and conflict challenges trigger identification processes in</p>

				any publicly available document.
B.2.2	0	<p>Not met: Aristocrat discloses its modern slavery risks based on their potential to cause, contribute or be directly linked to human rights impacts in its own operations and in its supply chain (pp 16-20). However, there is no evidence of assessment processes for a broader range of human rights. No salient human rights issues were disclosed with consideration of relevant factors.</p> <p>Not met: Aristocrat use a number of measures to assess modern slavery risks including supplier surveys, suppliers visits and audits and compliance checks (2023 Modern Slavery Statement, pp 25-31). However, none of these measures indicate the assessment of human rights risks more generally.</p> <p>Not met: There is no public disclosure of its assessment results.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence of the involvement of affected stakeholders in its listed assessment processes under modern slavery or beyond in any publicly available document.</p>
B.2.3	1	<p>Not met: Aristocrat use a number of measures to address modern slavery risks including policies and codes of conduct, questionnaires, pre-approval and ongoing supplier due diligence and ethical sources clauses (2023 Modern Slavery Statement, pp 25-31). However, none of these measures indicate the prevention, mitigation or</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence on the involvement of affected stakeholders in deciding how to respond to salient human rights issues in any publicly available document.</p>

		<p>remediation of human rights risks more generally.</p> <p>Met: In its 2023 Modern Slavery Statement (p 34), Aristocrat provide a case study of responses of an on-site audit conduct on 5 hardware suppliers and examples of finding were provided. One example was the lack of proper validation of ages of employees during the hiring processes, where actions were assigned to update their processes to include at minimum the sighting of a formal identification document with proof of age by an authorised company representative.</p>		
B.2.4	0	<p>Not met: Aristocrat provides a number of Modern Slavery KPIs to assess the effectiveness of their approach to mitigating modern slavery risks (2023 Modern Slavery Statement, pp 39-40). However, they are not discussed in sufficient detail and do not go beyond actions relating to modern slavery risks.</p> <p>Not met: There are no examples of lessons learned from tracking effectiveness of actions.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: Aristocrat continues to engage with the community, including modern slavery subject matter experts and a number of independent assessments and external legal support to assess the effectiveness of its approach (2023 Modern Slavery Statement, p 41). However, it is not clear how Aristocrat engages with affected stakeholders when assessing the effectiveness of its actions.</p>
B.2.5	0	<p>Not met: There is no evidence of communication to affected stakeholders of specific human</p>	0	<p>Not met: All requirements of Score 1 are not met.</p>

		rights impacts in any publicly available documents.		Not met: There is no evidence of challenges to effective communication and actions to address them in any publicly available document.
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Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	Met: There is a third party operated EthicsPoint portal that offers a secure way for employees to raise concerns. It is accessible globally, 24 hours a day, 7 days a week. Eligible disclosers under its Whistleblower Policy (p 2) include current or past employees, officer, associate, contractor or suppliers and their employees or a relative or dependent of any of these persons.	0.5	<p>Met: In its list of toll-free numbers for its EthicsPoint hotline (Whistleblower Policy, pp 6-7), multiple languages are available depending on the country the person reports from. There is also training provided to each employee about the Policy and rights and obligations where reporting concerns (p 7).</p> <p>Not met: There is no evidence that the grievance mechanism can be used to raise complaints about human rights issues of its suppliers in any publicly available documents.</p> <p>Not met: There is no evidence of an expectation set by the company for its suppliers to convey the same expectation to access for its own suppliers in any publicly available documents.</p>
C.2	0	Not met: External parties are not specifically included in the	0	Not met: No evidence of availability of mechanisms

		above definition of eligible disclosers (Whistleblower Policy, p 2). It is not clear whether all external individuals and communities are able to raise concerns through this mechanism.		to external stakeholders in appropriate languages or awareness. No evidence on accessibility of supplier mechanisms for external stakeholders or expectations to convey the same expectation to its own suppliers.
C.7	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: Aristocrat provides its approach to the remediation of actual or suspected modern slavery incidents in its 2023 Modern Slavery Statement (p 38), including four key principles informed by modern slavery regulations internationally. However, it does not explain any approach to enable the timely remedy of human rights impacts more generally.</p>	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: There is no evidence of any approach the company would use to change processes or systems in response to adverse impacts it caused or contributed to.</p>

15. James Hardie Industries Plc

Documents reviewed

- Building a Culture of Sustainability – Sustainability Report FY2024 (August 2024)
- Ethics Hotline Policy (February 2024)
- Global Code of Business Conduct (July 2024)
- Modern Slavery Statement 2024 (September 2024)
- Supplier Code of Conduct (2023)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				1	6
	1	0	0					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	1	12
	0	0	1	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				1.5	6
	1.5	0	0					
Overall							3.5	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	1	Met: James Hardie Industries plc, on behalf of itself and its affiliates (James Hardie), is committed to respecting internationally recognised human rights standards as outlined in the UN Guiding Principles on Business and Human Rights. (Supplier Code of Conduct, p 2)	0	<p>Not met: Whilst James Hardie is committed to respecting internationally recognised human rights standards as outlined in the UN Guiding Principles on Business and Human Rights, this statement is not an explicit commitment to respect the UNGPs. (Supplier Code of Conduct, p 2)</p> <p>Not met: James Hardie also supports the OECD Guidelines for Multinational Enterprises, but this is not a clear expression of commitment.</p>
A.1.2.a	0	<p>Not met: James Hardie states that their Supplier Code of Conduct is based on the ILO's Declaration on Fundamental Principles and Rights at Work (p 2). However, this is not a clear expression of commitment.</p> <p>Not met: In its Supplier Code of Conduct (pp 4-5), James Hardie state that the Code sets out the principles, standards and expectations it holds for its own employees and not only its suppliers. However, from Score 2 for this indicator, there is no clear expression of commitment for the rights under the ILO Declaration.</p>	0	<p>Not met: No evidence of an expectation for suppliers to commit to respecting the ILO Declaration.</p> <p>Not met: In its Supplier Code of Conduct (pp 4-5), James Hardie prohibits child and forced labour and does not tolerate discrimination during any part of employment. James Hardie expects suppliers to respect the right of workers to form or join a union and collectively bargain is respected where not restricted by law and to not hinder the</p>

				development of other parallel means of independent association and bargaining where restricted by law. Whilst this is a list of the different rights that form the ILO fundamental rights at work, it is not an expectation of clear commitments to respecting these rights.
A.1.4	0	Not met: No mention or commitment to remedying human rights impacts found for the company's own operations and for its suppliers.	0	Not met: No mention or commitment to collaborating with judicial or non-judicial mechanisms specifically to provide a remedy and no commitments to assist remedy of adverse impacts by suppliers.

Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	<p>Not met: There is no evidence of the senior manager roles responsible for human rights implementation and decision making.</p> <p>Not met: ILO requirement for its own operations not met.</p>	0	<p>Not met: No evidence of specific assignment of responsibility for implementing human rights commitments in any publicly available document.</p> <p>Not met: No evidence of the day-to-day allocation of expertise and resources on human rights in any publicly available document.</p>
B.2.1	0	Not met: There is no evidence of any processes or listing of human rights risks and specific impacts in its own operations	0	Not met: There is no evidence explaining systems to regularly review its human rights

		or in its business relationships in any publicly available documents.		<p>risks and impacts involving consultation with affected stakeholders in any publicly available document.</p> <p>Not met: There is no information about how new country operations, relationships and conflict challenges trigger identification processes in any publicly available document.</p>
B.2.2	1	<p>Not met: In its 2023 Modern Slavery Statement (p 4), James Hardie describes its process of auditing its suppliers through Intertek Workplace Condition Assessments for FY22 high-risk vendors based outside Australia and updating supplier information on its FRDM database (operated by a third party) to maintain a current High Risk supplier list. However, the consideration of relevant factors in the determination of high-risk suppliers is not a full assessment of risks or a salient human rights issue itself unless expressed so.</p> <p>Not met: No salient human rights issues were disclosed with consideration of relevant factors.</p> <p>Met: James Hardie discloses the results of its supplier audits in relation to 'Labour' and 'Wages and Hours' risks in its 2024 Modern Slavery</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence of the involvement of affected stakeholders in its listed assessment processes under modern slavery or beyond in any publicly available document.</p>

		Statement (pp 5-6), with suppliers based in Germany, North America, Mexico and New Zealand.		
B.2.3	0	<p>Not met: There is no evidence a global system to prevent, mitigate or remediate salient human rights issues or how it applies to its supply chain in any publicly available document.</p> <p>Not met: James Hardie discloses the results of its 'Labour' and 'Wages and Hours' modules of its Workplace Conditions Assessment (2024 Modern Slavery Statement, pp 5-6). None of these include future steps James Hardie will undertake as a result of these assessments.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence on the involvement of affected stakeholders in deciding how to respond to salient human rights issues in any publicly available document.</p>
B.2.4	0	<p>Not met: James Hardie states that it will assess the effectiveness of its actions through reviewing the results of its assessments, follow up audits and number and outcome of actions in response to FRDM media alerts for actual or suspected incidents of modern slavery (2023 Modern Slavery Statement, p 12). However, these are not described in sufficient detail and do not encompass other human rights beyond modern slavery.</p> <p>Not met: There are no examples of lessons learned from tracking effectiveness of actions.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence on the involvement of affected stakeholders in assessing the effectiveness of actions in any publicly available document.</p>

B.2.5	0	Not met: There is no evidence of communication to affected stakeholders of specific human rights impacts in any publicly available documents.	0	Not met: There is no evidence of challenges to effective communication and actions to address them in any publicly available document.
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Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	Met: Workers can raise complaints about James Hardie through their manager, HR representative, or the James Hardie Ethics Hotline operated by an independent third party which allows workers to report concerns anonymously (Global Code of Business Conduct, p 8; Ethics Hotline Policy).	0.5	<p>Not met: The third-party provider of the Ethics Hotline employs multi-lingual interview specialists and can make such specialists available on request (Ethics Hotline Policy, p 6). However, this does not confirm that all appropriate languages will be available for workers to report human rights concerns. Whilst James Hardie provides several toll free phone numbers to report concerns from different countries, it is unclear what languages are available in each country (Ethics Hotline Policy, pp 5-6).</p> <p>Not met: Whilst training is provided to employees who may liaise with suppliers or engage vendors on behalf of James Hardie about how to identify and report risks, it is unclear whether all workers receive communications or training about the availability of grievance mechanisms.</p>

				<p>Met: In its Supplier Code of Conduct (p 5), James Hardie expects all workers to have access to fair transparent and confidential procedures to raise grievances and complaints arising from the workplace without retaliation, addressed in a timely manner and is communicated to all workers. This includes an expectation for suppliers.</p> <p>Not met: There is no evidence of an expectation set by the company for its suppliers to convey the same expectation to access for its own suppliers in any publicly available documents.</p>
C.2	0	<p>Not met: There is no evidence of any mechanism where all potentially affected external individual or communities can raise concerns or complaints about the company, even beyond human rights.</p>	0	<p>Not met: No evidence of availability of mechanisms to external stakeholders in appropriate languages or awareness. No evidence on accessibility of supplier mechanisms for external stakeholders or expectations to convey the same expectation to its own suppliers was found in any publicly available documents.</p>
C.7	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: There is no evidence of a specific approach the company would take to provide or enable timely</p>	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: There is no evidence of any approach the company would use to change processes or</p>

		remedy as there were no impacts it identified to have caused or contributed to.		systems in response to adverse impacts it caused or contributed to.
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16. QBE Insurance Group Ltd (QBE)

Documents reviewed

- Group Code of Ethics and Conduct (2024)
- EthicsHotline website: <https://qbe.ethicspoint.com/> (accessed September 2024)
- Environmental and Social Risk Framework (January 2023)
- Group Human Rights Policy (April 2024)
- Group Whistleblowing Policy (April 2024)
- Group Whistleblowing Policy webpage: <https://www.qbe.com/investor-relations/corporate-governance/global-policies/group-whistleblowing-policy-summary> (accessed September 2024)
- Impact and Responsible Investments webpage: <https://www.qbe.com/sustainability/qbe-impact-and-responsible-investments> (accessed September 2024)
- Modern Slavery and Human Trafficking Statement 2023 (February 2024)
- Respecting Human Rights webpage: <https://www.qbe.com/sustainability/human-rights> (accessed September 2024)
- Supplier Code of Responsible Conduct (2024)
- Supplier Sustainability Principles (No Date)
- Sustainability Governance and Management webpage: <https://www.qbe.com/sustainability/our-approach-to-sustainability/sustainability-governance-management> (accessed September 2024)
- Sustainability Report (2023)
- Sustainability Data Book (2023)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				3.5	6
	2	1	0.5					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	0.5	12
	0.5	0	0	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				1.5	6
	1.5	0	0					
Overall							5.5	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	1	Met: QBE's Group Human Rights Policy (p 4) maintains their status as a signatory, or otherwise commitment to uphold a number of international principles which incorporate human rights, including the International Bill of Human Rights. It also commits to respecting human rights in the way it does business globally more generally (p 5).	1	Met: QBE maintains a commitment to uphold the UN Guiding Principles on Business and Human Rights (Group Human Rights Policy, p 4).
A.1.2.a	0.5	<p>Met: QBE maintains a commitment to uphold the International Labour Organisation's eleven fundamental Conventions (Group Human Rights Policy, p 4).</p> <p>Not met: Whilst QBE endeavours to respect and support the right of employees to establish, join or not join trade unions and any other association of their choice (Group Human Rights Policy, p 6), there is not a clear expression of commitment. QBE also upholds human rights through policies to promote a workplace free from discrimination, but this is also not a clear expression of commitment. QBE commits to not tolerating the use of child or forced labour, modern slavery or human trafficking across our operations (Group Human Rights Policy, p 5).</p>	0.5	<p>Not met: QBE seeks to manage its supply chains in a manner that is consistent with the eight core ILO conventions (Supplier Code of Responsible Conduct, p 9). However, this does not amount to a clear expression of commitment.</p> <p>Met: QBE expects its suppliers to respect human rights including through providing a workplace free from discrimination, prohibiting forced and child labour and allowing employees to join trade unions, associations and to collectively bargain (Supplier Code of Responsible Conduct, p 9).</p>

		There are no explicit commitments to respect rights relating to collective bargaining.		
A.1.4	0.5	<p>Met: QBE commits to addressing adverse human rights impacts when they occur but also to avoid causing or contributing to them (Group Human Rights Policy, p 5).</p> <p>Not met: In its Supplier Code of Responsible Conduct (p 7), QBE expects its suppliers to offer appropriate channels to enable their people to raise concerns or grievances and have mechanisms in place to manage any such concerns and provide appropriate protections. However, the expectation for suppliers to receive and manage concerns is restricted to their 'people', which does not explicitly include any individual or community that could be adversely impacted by the company.</p>	0	Not met: No mention or commitment to collaborating with judicial or non-judicial mechanisms specifically to provide a remedy and no commitments to assist remedy of adverse impacts by suppliers.

Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	Not met: QBE's board oversees and guides its approach to sustainability, including the management of human rights (Group Human Rights Policy, p 8). However, it does not indicate further details about key senior directors that maintain responsibility for human rights. Whilst a diagram is used on	0.5	Met: On its Sustainability Governance and Management webpage, QBE describe the various teams responsible for integrating human rights and anti-modern slavery considerations across the business through its Sustainability Governance Framework. Its Group

		<p>the Sustainability Governance and Management webpage to illustrate the levels of accountability among different committees and teams, it is unclear which senior committees implement and make decisions on human rights.</p> <p>Not met: Indicator A.1.2.a for its own operations.</p>		<p>Sustainability team works collaboratively with the Group ESG Risk, Group Impact and Responsible Investments, Group Chief Underwriting Office, Group Third Party Risk Management, Group Legal and Group People teams to effectively consider and embed human rights and reduce modern slavery risks across our operations and processes.</p> <p>Not met: No evidence of the day-to-day allocation of expertise and resources on human rights in its supply chain in any publicly available document.</p>
B.2.1	0	<p>Not met: As part of QBE's Modern Slavery Risk Assessment Process, it conducts an initial triage process for identifying potential modern slavery risks focusing on geographic risk and sector risks in its procurement areas of IT, Claims and Indirect Procurement (2023 Modern Slavery and Human Trafficking Statement, p 8). However, there is no process described for the identification of human rights risks more generally.</p>	0	<p>Not met: There is no evidence explaining systems to regularly review its human rights risks and impacts involving consultation with affected stakeholders in any publicly available document.</p> <p>Not met: There is no information about how new country operations, relationships and conflict challenges trigger identification processes in any publicly available document.</p>
B.2.2	0	<p>Not met: QBE identifies concerns of violations of human rights in its underwriting and investing</p>	0	<p>Not met: All requirements of Score 1 are not met.</p>

		<p>activities, including forestry, mining and large-scale hydropower dam projects (Environmental and Social Risk Framework, pp 2–4). However, this is not an identification of salient human rights issues.</p> <p>Not met: QBE’s Third Party Risk Management (TPRM) Policy and Minimum Standards provide a consistent framework across our enterprise to conduct third party risk assessments covering risk domains such as modern slavery (2023 Modern Slavery and Human Trafficking Statement, p 12). The only detail provided is that suppliers who operate in a high-risk geography and high-risk sector are required to complete a further, more detailed modern slavery risk assessment. However, these processes are not described how relevant factors are taken into account and the TPRM Policy and Minimum Standards is not a publicly available document.</p> <p>Not met: QBE also maintains an internal, proprietary credit assessment framework that identifies suitability and eligibility for its portfolio when making investments and updated its due diligence questions to consider an additional 14 data points on human rights and modern slavery (2023 Modern Slavery and Human Trafficking Statement, p 13). However, there is insufficient detail on</p>		<p>Not met: There is no evidence of the involvement of affected stakeholders in its listed assessment processes under modern slavery or beyond in any publicly available document.</p>
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		how human rights risks are assessed through this process.		
B.2.3	0	<p>Not met: QBE describes its global policy framework which are mostly publicly available to address modern slavery including its Group Code of Ethics and Conduct, Supplier Code of Responsible Conduct and Group Human Rights Policy refresh (2023 Modern Slavery and Human Trafficking Statement, pp 10-11). However, these policies primarily focus on upholding international human rights principles rather than containing a system to prevent, mitigate or remediate adverse human rights impacts. In its Group Human Rights Policy (pp 6-7), QBE describes how it manages human rights as an employer, insurer and investor. However, only information relating to their role as an investor describes a system of preventing and mitigating adverse human rights risks, which does not cover their entire operations.</p> <p>Not met: There are no specific examples of actions taken after assessment of operations in any publicly available documents.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence on the involvement of affected stakeholders in deciding how to respond to salient human rights issues in any publicly available document.</p>
B.2.4	0	<p>Not met: QBE describes processes such as monitoring review, number of reported concerns and external benchmarking in assessing the effectiveness of its actions (2023 Modern Slavery and Human Trafficking Statement,</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence on the involvement of affected stakeholders in assessing the effectiveness of</p>

		<p>p 15). However, many of them do not actually evaluate specific actions except for the number of reported concerns, where gaps were identified through its monitoring activities, which are not disclosed.</p> <p>Not met: There are no examples of lessons learned from tracking effectiveness of actions.</p>		actions in any publicly available document.
B.2.5	0	Not met: There is no evidence of communication to affected stakeholders of specific human rights impacts in any publicly available documents.	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence of challenges to effective communication and actions to address them in any publicly available document.</p>

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	<p>Met: There are various mechanisms for employees to speak up and report genuine concerns including human rights violations without retaliation, including confidential whistleblowing channels (including an independently operated Ethics Hotline) outlined in its Group Whistleblowing Policy. (Group Human Rights Policy, p 6)</p> <p>Violation of human rights is an example of 'reportable conduct' provided under QBE's Group Whistleblowing Policy (p 5).</p>	0.5	<p>Not met: QBE's human rights principles are communicated to all employees globally but is unclear whether this includes awareness of the availability of grievance mechanisms to report concerns (Group Human Rights Policy, p 8). Whilst a number of ethics hotline phone numbers are provided on pages 10-11 of QBE's Group Whistleblowing Policy for various countries it , it is unclear what languages are available in each</p>

			<p>country. QBE's Group Whistleblowing Policy is also translated in French and Flemish on its Group Whistleblowing Policy webpage. It's EthicsHotline webpage can be translated into five languages beyond English. In its 2023 Sustainability Data Book, QBE provide that their employees are located in 33 different countries with the number of employees in each location. Based on what is publicly available, the EthicsHotline and Group Whistleblowing Policy does not cover the primary languages of many of these locations.</p> <p>Met: There are mechanisms for suppliers to report concerns to QBE including its regulatory email address and a confidential hotline managed by a third party (Supplier Code of Responsible Conduct, p 3).</p> <p>Met: QBE's Supplier Code of Responsible Conduct (p 3) encourages its suppliers to consider their own supply chains, implementing similar principles and expectations where possible in relation to suppliers and contractors they engage. This includes offering appropriate channels to enable their people to raise concerns</p>
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				or grievances and have mechanisms in place to manage any such concerns and provide appropriate protections (page 7).
C.2	0	Not met: It is unclear whether all external individuals and communities maintain access to the Ethics Hotline as the support of reporting by non-employees is dependent on location. (Group Whistleblowing Policy; Group Human Rights Policy, p 8)	0	Not met: No evidence of availability of mechanisms to external stakeholders in appropriate languages or awareness. No evidence on accessibility of supplier mechanisms for external stakeholders or expectations to convey the same expectation to its own suppliers was found in any publicly available documents.
C.7	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: Responses to instances or suspected instances of human rights violations are made in accordance with relevant procedures, for example those in the Group Incident and Issue Management Standard (Group Human Rights Policy, p 8). However, this document is not publicly available. QBE will also examine all instances and develop action plans to remediate the issue/s for all parties within scope with support from the Divisional Risk and/or Compliance Teams. However, this also does not sufficiently describe a timely approach to remedy adverse human rights impacts.</p>	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: There is no evidence of any approach the company would use to change processes or systems in response to adverse impacts it caused or contributed to.</p>

17. REA Group Ltd

Documents reviewed

- Annual Report (August 2024)
- Corporate Governance Statement (August 2024)
- ESG Databook (August 2024)
- Modern Slavery Statement (2023)
- Supplier Code of Conduct (July 2019)
- Sustainability Report (September 2024)
- Sustainability webpage: <https://www.rea-group.com/social-impact/sustainability/>
(accessed September 2024)
- Whistleblower Policy (June 2024)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				0	6
	0	0	0					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	0	12
	0	0	0	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				1.5	6
	1.5	0	0					
Overall							1.5	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	0	<p>Not met: In its 2023 Modern Slavery Statement (p 1), REA Group commits to respecting and promoting human and labour rights within its operations and its supply chains. However, a modern slavery statement is not a suitable source for making policy commitments and does not clearly indicate commitment to respecting human rights for all people.</p> <p>Not met: No evidence of any commitments to the UDHR or IBHR.</p>	0	<p>Not met: There is no evidence of any commitment to the principles in either document in any publicly available documents.</p>
A.1.2.a	0	<p>Not met: There is no mention or commitment of the ILO Declaration in any publicly available document.</p> <p>Not met: There is no evidence of explicit commitments to specific rights considered fundamental at work by the ILO.</p>	0	<p>Not met: REA Group expects its suppliers to align to the ILO standards (Supplier Code of Conduct, p 2) but this does not form a clear expression of commitment.</p> <p>Not met: Under its Supplier Code of Conduct (p 2), REA Group's suppliers must respect workers' freedom of association, recognise and protect their right to collective bargaining and to form, join and administer workers' organisations, all as permitted by applicable law. Child labour and forced labour must also not be used and suppliers must not engage in or</p>

				support discrimination in hiring and employment practices except where permitted by law. However, these are not clear expressions to commit to respecting certain rights and are often limited by standards permitted by law rather than the fullest extent of these rights.
A.1.4	0	<p>Not met: There is no evidence of a commitment to remedying adverse human rights impacts by REA Group.</p> <p>Not met: Where a supplier becomes aware of a breach of the Supplier Code of Conduct (p 2), REA must be notified as soon as practicable, with remediation occurring on a timely basis. However, this does demonstrate an expectation for suppliers to commit to remedying adverse human rights impacts.</p>	0	<p>Not met: There is no evidence of a commitment to collaborating with judicial or non-judicial mechanisms.</p> <p>Not met: If REA Group's supplier due diligence reveals process deficiencies or areas of concern in a supplier's practices, we will work proactively with the supplier to improve its governance and practices (2023 Modern Slavery Statement, p 12). However, a modern slavery statement is not a suitable source to make policy commitments and the wording itself is not a clear expression to commit to working with suppliers.</p>

Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	Not met: Whilst REA Group's Human Resources Committee maintains responsibility of the	0	Not met: In FY2022, REA Group formed a modern slavery governance group

		<p>environmental and social impact of its business activities and investments (2024 Corporate Governance Statement, p 9), there is no indication of the senior roles accountable for human rights specifically.</p> <p>Not met: Indicator A.1.2.a for its own operations.</p>		<p>comprising representatives from its shared procurement, risk, legal and sustainability functions. The modern slavery governance group met two times in FY2023 and included representatives of the REA Ltd, realestate.com.au, Mortgage Choice and REA India businesses (2023 Modern Slavery Statement, p 13). However, this does not indicate the allocation of responsibility of human rights on a day-to-day basis.</p> <p>Not met: A central procurement team in Melbourne administers several of the key policies addressing supply chain risks, including modern slavery risks (2023 Modern Slavery Statement, p 5). This also does not sufficiently describe the assignment of responsibility for human rights specifically over different departments.</p> <p>Not met: No evidence of the day-to-day allocation of expertise and resources on human rights in any publicly available document.</p>
B.2.1	0	Not met: REA Group identified several procurement categories that may carry a	0	Not met: There is no evidence explaining systems to regularly

		<p>higher inherent risk of forced labour, bonded labour or other modern slavery practices (2023 Modern Slavery Statement, p 7). However, there is no description of the processes it used to identify these areas. REA Group also discuss the modern slavery risks it may cause, contribute to or be linked to through its own operations and supply chain (2023 Modern Slavery Statement, p 8). However, it does not describe a process for how it identified these risks and the level of risk each one presented.</p>		<p>review its human rights risks and impacts involving consultation with affected stakeholders in any publicly available document.</p> <p>Not met: There is no information about how new country operations, relationships and conflict challenges trigger identification processes in any publicly available document.</p>
B.2.2	0	<p>Not met: There is no evidence of any process to assess its human rights risks or a disclosure of its salient human rights issues in any publicly available document. Consideration of relevant factors is absent from the processes described. REA Group use supplier risk assessments based on the supplier's country of operation, types of goods or services supplier and propensity for use of unskilled, transient or migrant labour in the supplier's industry (2023 Modern Slavery Statement, p 9). Whilst it briefly discusses its results, they are not disclosed in sufficient detail and only cover modern slavery risks. A Supplier Assessment Questionnaire was also sent to REA Group Australia and REA India during FY2023 for suppliers flagged in the first risk assessment, which is also</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence of the involvement of affected stakeholders in its listed assessment processes under modern slavery or beyond in any publicly available document.</p>

		<p>not described in sufficient detail and only relates to modern slavery risks (p 8).</p> <p>Not met: In FY2022, REA Group engaged Elevate, a leading provider of sustainability and supply chain services, to conduct social audits of two suppliers based in China and the Philippines. These audits were conducted in accordance with the Elevate Responsible Sourcing Assessment (ERSA) methodology, which is not publicly available.</p> <p>Not met: There is no public disclosure of its assessment results in any publicly available document.</p>		
B.2.3	0	<p>Not met: REA Group has a detailed governance and policy framework which significantly reduces the risk of modern slavery practices within REA Group's direct workforce and operations (2023 Modern Slavery Statement, p 11). However, this system does not focus on the prevention, mitigation or remediation of modern slavery issues and broader human rights issues.</p> <p>Not met: There are no specific examples of actions taken after assessment of operations in any publicly available documents.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence on the involvement of affected stakeholders in deciding how to respond to salient human rights issues in any publicly available document.</p>
B.2.4	0	<p>Not met: REA Group maintains several key performance indicators for measuring its effectiveness of actions</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no</p>

		<p>towards modern slavery issues, including training, supplier engagement, grievances and remediation (2023 Modern Slavery Statement, p 13). However, these processes are not described in sufficient detail and are restricted to modern slavery risks.</p> <p>Not met: There are no examples of lessons learned from tracking effectiveness of actions.</p>		<p>evidence on the involvement of affected stakeholders in assessing the effectiveness of actions in any publicly available document.</p>
B.2.5	0	<p>Not met: There is no evidence of communication to affected stakeholders of specific human rights impacts in any publicly available documents.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence of challenges to effective communication and actions to address them in any publicly available document.</p>

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	<p>Met: All workers, suppliers and employees of suppliers are eligible whistleblowers under REA Group's Whistleblower Policy (p 2), where they are able to make complaints about the company to different senior leaders or REA Group's Whistleblower Service hosted by Deloitte available at (www.REAGroup.deloitte.com.au) (p 5).</p>	0.5	<p>Not met: In FY24, REA Group delivered an internal campaign to raise awareness of whistleblowing among employees (Sustainability Report 2024, p 10). The REA Group Whistleblower Policy and Safecall whistleblower hotline were brought to the attention of its employees and other suppliers and external contractors through various one-off initiatives (2023 Modern</p>

				<p>Slavery Statement, p 12). However, there is no evidence of the mechanisms being available in all appropriate languages.</p> <p>Met: The whistleblower mechanism is available to REA Group's suppliers (2023 Modern Slavery Statement, p 12).</p> <p>Not met: There is no evidence of an expectation set by the company for its suppliers to convey the same expectation to access for its own suppliers in any publicly available documents.</p>
C.2	0	<p>Not met: There is no evidence of any mechanism where all potentially affected external individual or communities can raise concerns or complaints about the company, even beyond human rights.</p>	0	<p>Not met: No evidence of availability of mechanisms to external stakeholders in appropriate languages or awareness. No evidence on accessibility of supplier mechanisms for external stakeholders or expectations to convey the same expectation to its own suppliers was found in any publicly available documents.</p>
C.7	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: There is no evidence of a specific approach the company would take to provide or enable timely remedy as there were no approaches described or impacts it identified to have</p>	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: There is no evidence of any approach the company would use to change processes or systems in response to adverse impacts it caused or contributed to.</p>

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18. Santos Ltd

Documents reviewed

- Annual Report 2023 (February 2024)
- Code of Conduct (April 2022)
- Code of Conduct – Reporting Misconduct Procedure (October 2023)
- Corporate Governance Statement 2023 (February 2024)
- Human Rights and Modern Slavery Policy (April 2022)
- Modern Slavery Statement 2023 (June 2024)
- Response to Equity Generation Lawyers Letters (May 2023)
- Safety and Sustainability Committee Charter (December 2023)
- Supply to Santos webpage: <https://www.santos.com/procurement/> (accessed September 2024)
- Sustainability and Climate Report 2023 (February 2024)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				1	6
	1	0	0					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	2	12
	0.5	0	0	1	0	0.5		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				1	6
	1	0	0					
Overall							4	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	1	Met: Santos respects and supports the human rights of its employees, contract, communities it operates in and the people impacted by its operations (Human Rights and Modern Slavery Policy, p 1).	0	Not met: Santos works to align with the UNGPs in its practices and procedures (Human Rights and Modern Slavery Policy, p 1). However, this is insufficient to form a clear policy commitment. Not met: No evidence of any commitment to the OECD Guidelines.
A.1.2.a	0	Not met: There is no mention or commitment of the ILO Declaration in any publicly available document. Not met: Santos is committed to a non-discriminatory workplace and approach to its activities (Code of Conduct, p 2). However, there are no other commitments to respect rights to not be engaged in child or forced labour and rights of freedom of association and collective bargaining.	0	Not met: There is no evidence of an expectation for suppliers to commit to the ILO Declaration nor any explicit commitments respecting the rights considered fundamental at work in any publicly available documents.
A.1.4	0	Not met: In its Human Rights and Modern Slavery Policy (p 2), Santos will provide access to grievance mechanisms and provide for and contribute to remedy as appropriate. However, stating that they will provide remedies is not the same as a commitment to providing a remedy. Not met: There is no evidence of an expectation by Santos for	0	Not met: No mention or commitment to collaborating with judicial or non-judicial mechanisms specifically to provide a remedy and no commitments to assist remedy of adverse impacts by suppliers.

		its suppliers to commit to remedying adverse impacts.		
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Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0.5	<p>Met: Human rights fall under the remit of Santos' Safety and Sustainability Committee (from its Charter, p 1), where the Board members accountable under this committee are listed on the Committees of the Board webpage.</p> <p>Not met: Indicator A.1.2.a for its own operations.</p>	0	<p>Not met: No evidence of specific assignment of responsibility for implementing human rights commitments in any publicly available document.</p> <p>Not met: No evidence of the day-to-day allocation of expertise and resources on human rights in any publicly available document.</p>
B.2.1	0	<p>Not met: Santos discloses its key human rights risk areas given the nature and location of its operations including modern slavery, Indigenous rights and employment related rights (Sustainability and Climate Report 2023, 35. However, there is no details about the process which Santos used to arrive at these specific risks.</p> <p>Not met: Santos identifies its eleven spend categories with a higher potential risk for modern slavery in its 2023 Modern Slavery Statement (p 14) due to its country of manufacture, industry sectors involved, commodities used and potentially vulnerable workers. However, this does not cover all human rights risks</p>	0	<p>Not met: Santos conducts an annual review and prioritisation of its suppliers based on known modern slavery risk indicators (2023 Modern Slavery Statement, p 17). With the help of external experts, it identifies potentially high-risk suppliers and prioritise them annually for additional due diligence. Santos states that this approach enables them to identify actual risk through carefully structured, risk based SAQs and response analysis. Whilst there is engagement with external experts, it is not clear whether there is engagement with affected</p>

		and primarily covers the supply chain.		<p>stakeholders in this process.</p> <p>Not met: There is no information about how new country operations, relationships and conflict challenges trigger identification processes in any publicly available document.</p>
B.2.2	0	<p>Not met: Santos assessed its relationship to modern slavery risk using the UNGPs 'cause', 'contribute' and 'directly linked' framework in its 2023 Modern Slavery Statement (p 11). However, it is not certain that this framework is used to assess other salient human rights issues.</p> <p>Not met: Santos maintains various tools it uses to identify and manage modern slavery risk and assessed potential risks for modern slavery against multiple factors, including industry sector, commodity/product, geographic location and workforce population (2023 Modern Slavery Statement, p 13). However, this is limited to the assessment of modern slavery risks.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: Santos seeks to engage with the communities in which it operates to understand potential and actual human rights impacts of its activities (Human Rights and Modern Slavery Policy, p 1). However, there is no further detail on how Santos engages with communities in its assessment procedures.</p>
B.2.3	1	<p>Not met: There is no evidence a global system to prevent, mitigate or remediate salient human rights issues or how it applies to its supply chain in any publicly available document.</p> <p>Met: In its 2023 Modern</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: Santos seeks to engage with the communities in which it operates to prevent, mitigate and redress those impacts as</p>

		Slavery Statement (p 21), six security companies were invited to complete our bespoke PNG-specific security services online Self Assessment Questionnaire (SAQ) and upload supporting documentation for analysis by an independent human rights consultant. From its assessments, Santos identified key opportunities and proposed mitigation actions including policy enhancement and grievance and remedy.		appropriate (Human Rights and Modern Slavery Policy, p 1). However, there is no further detail on how Santos engages with communities in its response to salient human rights issues, and notably, seeking to engage is not the same as engaging.
B.2.4	0	<p>Not met: Santos provides an overview of its effectiveness assessment processes categorised based on governance and due diligence, risk management, procurement and supply chain, engagement, training, education, grievances and reporting (2023 Modern Slavery Statement, p 19). However, it is unclear what extent these measures of effectiveness also apply to actions to respond to other human rights risks.</p> <p>Not met: Santos discloses the number of recommendations completed, partially completed or not started from its Corrective Action Plans (CAPs) between June and December 2023 (2023 Modern Slavery Statement, p 23). However, it does not discuss the lessons learnt from following up on these CAPs.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence on the involvement of affected stakeholders in assessing the effectiveness of actions in any publicly available document.</p>
B.2.5	0.5	Met: In 2023, Santos responded to human rights	0	Not met: All requirements of Score 1 are not met.

		<p>allegations made on behalf of up to nine individuals (Claimants) alleging breaches of the human rights of Tiwi Island, Larrakia and Gomerioi people arising from Santos' Barossa Gas Project, Darwin LNG Life Extension Project and Narrabri Gas Project (Response to Equity Generation Lawyers Letters, p 1). Santos engaged in lawful regulatory processes, which involved consultation with Indigenous people and other stakeholders, including consideration of their feedback in finalising various project plans (Response to Equity Generation Lawyers Letters, p 1). Details about how Santos engaged with the relevant Indigenous communities are discussed in subsequent paragraphs. In its Sustainability and Climate Report 2023 (p 18), Santos also describes how it communicates and engages with Indigenous peoples on the human rights impacts of its gas projects.</p> <p>There is no second example of how Santos communicates with affected stakeholders regarding specific impacts raised by them.</p>		<p>Not met: There is no evidence of challenges to effective communication and actions to address them in any publicly available document.</p>
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Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	<p>Met: An external, confidential 24-hour hotline is run by Deloitte and may be contacted through phone, email, fax or mail to report actual or</p>	0	<p>Not met: Whilst online Code of Conduct induction and refresher training is required by all employees (Code of</p>

		suspected breaches of the Code of Conduct, including human rights violations (Code of Conduct, pp 3, 5; Code of Conduct - Reporting Misconduct Procedure, p 3)		<p>Conduct, p 4), it is unclear whether awareness of reporting mechanisms is provided. There is no indication of the languages that this external mechanism is available in and whether it covers all appropriate languages.</p> <p>Not met: There is no evidence that the grievance mechanism can be used to raise complaints about human rights issues of its suppliers in any publicly available documents.</p> <p>Not met: There is no evidence of an expectation set by the company for its suppliers to convey the same expectation to access for its own suppliers in any publicly available documents.</p>
C.2	0	Not met: There is no evidence of any mechanism where all potentially affected external individual or communities can raise concerns or complaints about the company, even beyond human rights.	0	Not met: No evidence of availability of mechanisms to external stakeholders in appropriate languages or awareness. No evidence on accessibility of supplier mechanisms for external stakeholders or expectations to convey the same expectation to its own suppliers was found in any publicly available documents.
C.7	0	Not met: No human rights impact was identified.	0	Not met: No human rights impact was identified.

		<p>Not met: There is no evidence of a specific approach the company would take to provide or enable timely remedy as there were no impacts it identified to have caused or contributed to.</p>		<p>Not met: There is no evidence of any approach the company would use to change processes or systems in response to adverse impacts it caused or contributed to.</p>
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19. News Corporation (News Corp)

Documents reviewed

- Environmental, Social and Governance Report (October 2023)
- Standards of Business Conduct (June 2023)
- Supplier Code of Conduct (July 2023)
- Modern Slavery Statement for FY2023 (January 2024)
- NewsCorp Alertline webpage: <https://newscorp.alertline.com/> (accessed September 2024)

Note: Evidence from News Corp Australia was excluded from this assessment as it is a subsidiary of News Corp.

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				0	6
	0	0	0					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	0	12
	0	0	0	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				2.5	6
	1.5	1	0					
Overall							2.5	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	0	Not met: There is no evidence of any of these commitments in any publicly available documents.	0	Not met: There is no evidence of any commitment to the principles in either document in any publicly available documents.
A.1.2.a	0	<p>Not met: There is no mention or commitment of the ILO Declaration in any publicly available document.</p> <p>Not met: There is no evidence of explicit commitments to specific rights considered fundamental at work by the ILO.</p>	0	<p>Not met: There is no evidence of an expectation for suppliers to commit to the ILO Declaration.</p> <p>Not met: News Corp expects its suppliers to ensure no form of modern slavery or human trafficking, following applicable local laws and regulations regarding freedom of association and workers organisation and foster a work environment free of unlawful discrimination. Child labour is not specifically mentioned and simply expecting suppliers to follow local laws regarding rights to freely associate and form workers organisations is not a sufficient commitment.</p>
A.1.4	0	Not met: No mention or commitment to remedying human rights impacts found for the company's own operations and for its suppliers.	0	Not met: No mention or commitment to collaborating with judicial or non-judicial mechanisms specifically to provide a remedy and no commitments to assist remedy of adverse

				impacts by suppliers.
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Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	<p>Not met: Whilst the ESG Governance Commits is responsible for implementing ESG strategy (ESG Report, p 5), it is unclear whether human rights issues fall under this role and what senior roles are accountable for human rights implementation and decision making.</p> <p>Not met: Indicator A.1.2.a for its own operations.</p>	0	<p>Not met: 'The Procurement function works closely with the Compliance, Cybersecurity and Legal teams to help appropriately manage risk throughout the life cycle of a contract. News Corp and our businesses work to maintain robust vendor risk and due diligence assessment processes, governed by our Third-Party Compliance Risk Management Policy.' (ESG Report, p 33) However, it is unclear how human rights risks are managed in this collaboration of multiple News Corp departments.</p> <p>Not met: No evidence of the day-to-day allocation of expertise and resources on human rights in any publicly available document.</p>
B.2.1	0	<p>Not met: There is no evidence of any processes or listing of human rights risks and specific impacts in its own operations or in its business relationships in any publicly available documents.</p>	0	<p>Not met: There is no evidence explaining systems to regularly review its human rights risks and impacts involving consultation with affected stakeholders in any publicly available document.</p> <p>Not met: There is no</p>

				information about how new country operations, relationships and conflict challenges trigger identification processes in any publicly available document.
B.2.2	0	<p>Not met: There is no evidence of any process to assess its human rights risks or a disclosure of its salient human rights issues in any publicly available document. Consideration of relevant factors is absent from the processes described.</p> <p>Not met: Whilst NewsCorp identifies the key industries that carry a heightened risk of modern slavery in its Modern Slavery Statement (p 5), there is no detailed explanation of any process they use to assess these key modern slavery issues and does not extend to all human rights.</p> <p>Not met: There is no public disclosure of its assessment results in any publicly available document.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence of the involvement of affected stakeholders in its listed assessment processes under modern slavery or beyond in any publicly available document.</p>
B.2.3	0	<p>Not met: From its assessments involving modern slavery and other issues related to third party risk management, News Corp has enhanced requirements for tenders or requests for proposal, issuing further questionnaires, implementing action plans, enhancing contractual provisions and conducting site visits where appropriate, but these are not described in any</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence on the involvement of affected stakeholders in deciding how to respond to salient human rights issues in any publicly available document.</p>

		<p>further detail (Modern Slavery Statement, p 8). However, modern slavery risks are not salient human rights issues unless they have been identified as so by the company.</p> <p>Not met: There are no specific examples of actions taken after assessment of operations in any publicly available documents.</p>		
B.2.4	0	<p>Not met: Whilst News Corp have specific KPIs to track the effectiveness of modern slavery measures in its Modern Slavery Statement (p 9), it does not extend to all human rights and does not include examples of the lessons learned from this tracking in the report.</p> <p>Not met: There are no examples of lessons learned from tracking effectiveness of actions.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence on the involvement of affected stakeholders in assessing the effectiveness of actions in any publicly available document.</p>
B.2.5	0	<p>Not met: There is no evidence of communication to affected stakeholders of specific human rights impacts in any publicly available documents.</p>	0	<p>Not met: All requirements of Score 1 are not met.</p> <p>Not met: There is no evidence of challenges to effective communication and actions to address them in any publicly available document.</p>

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	Met: Its Environmental, Social and Governance Report 2023 (p 30) states that Alertline allows employees to report	0.5	Met: As described in its Statement of Business Conduct (p 6) and available at

		ethics-related concerns through the hotline.		<p>https://newscorp.alertline.com, News Corp's Alertline is available in multiple languages and open 365 days a year, 24 hours a day. News Corp have a training module for the Statement of Business Conduct which includes many references to availability of Alertline to ask questions or report concerns (Modern Slavery Statement, p 8).</p> <p>Met: In its Supplier Code of Conduct (p 1), News Corp expects its suppliers to provide a mechanism for workers to report actual or potential misconduct without retaliation. This would include violations of human rights and labour rights listed in the same document. On page 2, News Corp also allows all suppliers and their workers to report concerns about the supplier's compliance with expectations through News Corp Alertline.</p> <p>Not met: No expectations to convey the same expectation to its own suppliers was found in any publicly available documents.</p>
C.2	1	Met: In its Environmental, Social and Governance Report 2023 (p 30), NewsCorp states the availability of Alertline for third parties in addition to	0	Not met: No evidence of availability of mechanisms to external stakeholders in appropriate languages or awareness. No

		employees.		evidence on accessibility of supplier mechanisms for external stakeholders or expectations to convey the same expectation to its own suppliers was found in any publicly available documents.
C.7	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: News Corp stated that it did not need to take actions to remediate modern slavery in its activities or direct supply chains, including remediation for any income lost by vulnerable families (Modern Slavery Statement, p 9). However, it is not clear on whether this is how the company would approach to remedying impacts and no details are provided on the 'timely' nature of the remedy.</p>	0	<p>Not met: No human rights impact was identified.</p> <p>Not met: There is no evidence of any approach the company would use to change processes or systems in response to adverse impacts it caused or contributed to.</p>

20. Cochlear Ltd

Documents reviewed

- Annual Report (August 2024)
- Code of Conduct (2023)
- Corporate Governance Statement (August 2023)
- Modern Slavery Statement (December 2023)
- Risk Management Policy (No date)
- Supplier Code of Conduct (No date)
- Whistleblower Protection Policy (2023)
- Whistleblower Policy website page:
<https://www.cochlear.com/au/en/corporate/investors/corporate-information/corporate-governance/whistleblower-protection-policy> (accessed September 2024)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				1	6
	1	0	0					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	0	12
	0	0	0	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				1.5	6
	1.5	0	0					
Overall							2.5	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	1	Met: Page 8 of the Modern Slavery Statement and page 14 of the Code of Conduct both state that 'Cochlear respects human rights' and this is a sufficient expression of commitment to respect human rights for the indicator.	0	Not met: While Cochlear states 'Cochlear respects human rights and aims to conduct our business in alignment with the rights and principles in... the UN Guiding Principles on Business and Human Rights', this is not a commitment to respect the rights – aiming to conduct business in a way that aligns with certain principles is not a direct commitment to respecting them.
A.1.2.a	0	Not met: While page 8 of the Modern Slavery statement and page 14 of the Code of Conduct states 'Cochlear respects human rights and aims to conduct our business in alignment with the rights and principles in... the UN International Labour Organisation Declaration on Fundamental Principles and Rights at work', this is not a commitment to respect the rights – aiming to conduct business in a way that aligns with certain principles is not a direct commitment to respecting them. There is further no express commitment to respecting the specific fundamental rights.	0	Not met: Page 3 of the Supplier Code of Conduct states 'Cochlear respects human rights and expects its Suppliers to aim to conduct their business in alignment with the rights and principles in the: International Labour Organization Declaration on Fundamental Principles and Rights at Work. However, 'aim to conduct business' is not a sufficient expression of commitment to respecting for the purposes of the indicator. While some of the ILO fundamental rights are set out, there is no description of an explicit commitment to respecting them nor are all the fundamental rights

				required included.
A.1.4	0	Not met: There is no expression of remedy commitments for the company nor for its suppliers across the publicly available documents.	0	<p>Not met: There is no description of a commitment to collaborate with judicial or non-judicial mechanisms to provide access to remedy.</p> <p>Not met: There is no expression of a commitment to work with suppliers to provide remedy for adverse impacts directly linked to the company.</p>

Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	<p>Not met: Cochlear does not meet the ILO requirement for its own operations in indicator A.1.2.a.</p> <p>Not met: On page 12 of the Modern Slavery Statement, Cochlear states that it 'established the Responsible Supply Chain Working Group (Working Group), comprised of representatives across cross-functional departments including Global Supply Chain, Sustainability and Risk & Assurance in order to advance the integration of good sustainability and ESG practices in the way in which we select, onboard and manage our suppliers.' On page 2 of the Corporate Governance Statement, Cochlear states that 'The Board is responsible for the</p>	0	<p>Not met: The company has not described how it assigns responsibility for human rights commitments in day-to-day management.</p> <p>Not met: The company has not described how it allocates resources and expertise for human rights day-to-day management within its operations.</p> <p>Not met: The company has not described how it allocates resources and expertise for human rights day-to-day management within its supply chain.</p>

		<p>overall corporate governance of the Company including adopting appropriate policies and procedures designed to ensure that Cochlear is properly managed to create, protect and enhance shareholder value.'</p> <p>Neither of these descriptions are specific to human rights nor indicate clearly who is accountable for human rights decision-making and implementation.</p>		
B.2.1	0	<p>Not met: Page 7 of the Modern Slavery Statement states the company has not described how it allocates resources and expertise for human rights day-to-day management within its operations.' Page 8 further states that 'We use internationally recognised tools and resources such as the Global Slavery Index to establish a risk assessment framework for identifying suppliers with a high modern slavery risk exposure.'</p> <p>However, neither of these describe the process which identifies human rights risks and impacts in specific locations or activities. It is limited to modern slavery risks and is nonetheless not detailed enough to meet the indicator.</p> <p>Not met: Cochlear does not sufficiently describe in the publicly available documents any process which identifies human rights risks and impacts through its supply chain.</p>	0	<p>Not met: There is no description of a global system which identifies human rights risks in consultation with affected stakeholders or human rights experts.</p> <p>Not met: There is no description of how such a system is triggered by new operations, business ventures or human rights challenges or conflicts.</p> <p>Not met: There is no description of risks identified in relation to these factors.</p>

B.2.2	0	<p>Not met: While Cochlear describes on page 7 of its Modern Slavery Statement what it considers to be its potential modern slavery risks, there is no sufficient disclosure of salient human rights risks nor how these risks were considered through geographical, economic, social or other relevant factors.</p> <p>Not met: There is no description of how a process for assessing risks and impacts applies to the supply chain, nor is there evidence of results of such an assessment.</p>	0	<p>Not met: Cochlear does not meet all the requirements under score 1.</p> <p>Not met: There is no description of how affected stakeholders are involved in an assessment process of human rights risks and issues.</p>
B.2.3	0	<p>Not met: Page 12 of the Modern Slavery Statement mentions the 'Supplier ESG Risk Assessment Procedure which outlines how Cochlear assesses, manages and mitigates modern slavery and other ESG risks in our supply chain.' However, this does not describe how this assessment procedure prevents, mitigates or remediates salient human rights issues.</p> <p>Not met: While page 11 of the Modern Slavery statement states 'Cochlear works with our suppliers to encourage standards on human rights and labour practices, safety and wellbeing, environmental sustainability and ethical trading', this is not a sufficient description of how a global system to prevent, mitigate or remediate the company's salient human rights issues applies to the supply chain.</p>	0	<p>Not met: Cochlear does not meet all the requirements under score 1.</p> <p>Not met: There is no description of how affected stakeholders are involved in decisions about actions to be taken in response to salient human rights issues.</p>

		Further, there are no examples of specific actions taken or to be taken in relation to a salient human rights issue as a result of such an assessment process.		
B.2.4	0	Not met: Page 12 of the Modern Slavery Statement directs readers to the Supplier ESG Risk Assessment Procedure which is not publicly available and is limited to suppliers only. The company does not describe a system for monitoring or tracking the effectiveness of actions taken in response to human rights risks and impacts nor provides an example of learning from such a system.	0	Not met: Cochlear does not meet all requirements under score 1. Not met: There is no description of how affected stakeholders are involved in the evaluation of whether actions taken in response to human rights risks and impacts have been effective.
B.2.5	0	Not met: There are no examples which demonstrate how the company communicates with affected stakeholders, or even simply states how, regarding human rights impacts across the publicly available documents.	0	Not met: Cochlear does not meet all the requirements under score 1. Not met: There is no description of any challenges to effective communication nor how Cochlear is working to address any challenges regarding communication with stakeholders.

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	Met: Page 1 of the Whistleblower Policy outlines who the mechanism is available to and includes all workers. Further, page 5 of the Code of Conduct outlines accessibility to the Whistleblower Policy and	0.5	Met: The Cochlear Whistleblower Policy webpage provides various translations of the policy document. Further, page 3 of the Whistleblower Policy states that 'Contact details are set out on the

		<p>hence the company has indicated that there is a mechanism available for workers to raise concerns related to the company including human rights concerns.</p>	<p>'How to Report' page on the website. The Cochlear Whistleblower Service has free call and direct dial telephone numbers for 27 countries, in native languages where applicable, and a direct dial number in English for all other countries. The website is available in 19 different languages.'</p> <p>Page 6 then states that training will be provided to Cochlear officers and employees about the mechanism. Therefore, the company sufficient describes how workers are made aware of the mechanism and that there are sufficient language availabilities.</p> <p>Not met: Page 5 of the Supplier Code of Conduct states that 'Where applicable, Suppliers are required to comply with all relevant whistleblower protection laws and regulations and have in place appropriate policies, procedures or other whistleblower protection measures that may be required.' This is not a sufficient expression of an expectation on suppliers to ensure availability and to have clear access to a mechanism for its workers. 'Where applicable' is an unnecessary limitation which precludes a consistent and strict</p>
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				<p>expression for the purposes of the indicator.</p> <p>Met: Cochlear's suppliers and any of the employees of its suppliers are included as 'Eligible Protected Persons' that can report concerns under the Whistleblower Protection Policy (p 1).</p> <p>Not met: There is no expectation on suppliers to ensure the same level of access to grievance mechanisms onto its own suppliers.</p>
C.2	0	Not met: The Whistleblower Policy is not described as being available to external parties, nor is there any other indication of an available mechanism for the purposes of the indicator.	0	<p>Not met: The company does not describe how it ensures a mechanism available to external parties is available in local languages and that affected stakeholders at its operations are aware of it.</p> <p>Not met: The company does not describe how it ensures access to the mechanism for external stakeholders or convey an expectation on suppliers sufficient for the indicator.</p>
C.7	0	Not met: There is no description of the company's approach to providing or enabling timely remedies for victims of impacts which it has caused or contributed to.	0	Not met: There is no description of any changes to systems, processes or practices in light of human rights impacts caused or contributed to by the company.

				<p>Not met: The company does not describe an approach to monitoring the implementation of agreed remedies.</p>
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21. Brambles Ltd

Documents reviewed

- Annual Report (August 2024)
- Code of Conduct (January 2020)
- Corporate Governance Statement (August 2024)
- Corporate Social Responsibility Policy (January 2020)
- Human Rights Policy (July 2023)
- Modern Slavery Statement (2023)
- Speak Up Policy (July 2023)
- Supplier Policy (January 2020)
- Sustainability Review (August 2024)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				1.5	6
	1	0	0.5					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	0	12
	0	0	0	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				1.5	6
	1.5	0	0					
Overall							3	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	1	Met: On page 2 of the Human Rights Policy, Brambles state that ‘respect for human rights is fundamental to Brambles...’ and while this alone is not a sufficient expression of commitment, it then states ‘We are committed to respecting all internationally recognised human rights relevant to our operations’ which satisfies the requirements of the indicator.	0	Not met: While page 2 of the Human Rights Policy states that Brambles’ policy is guided by the UNGPs, this is not a sufficient expression of commitment to respecting the UNGPs.
A.1.2.a	0	Not met: While Brambles states that its Human Rights Policy is guided by Code of Conduct which is guided by the ILO, the company does not directly state a commitment to respect the rights declared fundamental by the ILO. Page 11 of the Code of Conduct sets out some of the fundamental rights but does not include explicit commitment to respecting them except for freedom of association.	0	Not met: Page 2 of the Human Rights Policy states that it applies to ‘all directors, officers and employees of Brambles’, this is not clearly inclusive of suppliers. Further, Brambles states ‘Brambles and its Group Companies also are committed to working with joint venturers, suppliers and other third parties who uphold the principles in this Policy or who adopt similar policies’, however this is not an expectation of commitment to respect, it is rather an incentive to uphold the policy.
A.1.4	0.5	Met: Page 4 of the Human Rights Policy explicitly states that Brambles is committed to ‘providing effective grievance mechanisms and access to remedy in situations where we may have caused, contributed	0	Not met: There is no evidence of a commitment to collaborating with judicial or non-judicial mechanisms to provide access remedy in the

		<p>to or otherwise been directly linked with an adverse human rights or environmental impact.'</p> <p>Not met: Page 2 of the Supplier Policy states, 'We expect our suppliers to abide by the principles outlined in the human rights statement in the Code of Conduct and our Human Rights Policy.' The Human Rights Policy then states on page 3 that 'Brambles aims to do business with suppliers and other third parties... to remedy any shortcomings identified and to drive continuous improvement.' Aiming to remedy shortcomings is not a sufficient commitment to providing remedy, and therefore Brambles does not meet the indicator requirement for suppliers.</p>		<p>publicly available documents.</p> <p>Not met: There is no evidence of a commitment to work with suppliers to remedy adverse impacts. The expression on page 2 of the Supplier Policy 'Brambles aims to do business with suppliers... to remedy any shortcomings' is not a sufficient commitment for this indicator.</p>
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Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	<p>Not met: The ILO requirement for own operations under A.1.2.a was not met.</p> <p>Not met: Page 4 of the Corporate Social Responsibility Policy simply states that 'all employees are responsible for the success of this policy,' and thus identifies no specific senior role who is accountable for implementation and decisions on human rights issues. Page 4 of the Human Rights Policy states that the Board 'Board has overall</p>	0	<p>Not met: The company does not describe how it assigns responsibility for implementing its human rights commitments, just that it does – the Human Rights Policy states that the 'Board has overall responsibility', but this is not detailed enough to show how this responsibility is assigned and how the responsibility is specifically related to human rights issue management.</p>

		responsibility for this Policy. The Chief Compliance Officer has day-to-day operational responsibility for this Policy' and 'The Chief Compliance Officer, in conjunction with the Board, will review this policy and our due diligence programme', but these are not sufficient expressions for the indicator. The Board is a composition of senior roles, and nonetheless the descriptions are not specific to human rights issues, just the policy.		Not met: There is no description of how resources are allocated, nor how expertise is allocated in the day-to-day management of human rights within Brambles' operations or its supply chain.
B.2.1	0	Not met: While there is some expression that Brambles does identify risks in the Modern Slavery Statement, it does not provide any description of how risks are identified, nor is it specific to particular operations or partnerships. Further, the descriptions here even if sufficient are confined to modern slavery risks and not human rights risks holistically.	0	<p>Not met: There is no description of a global system which identifies human rights risks in consultation with affected stakeholders or human rights experts.</p> <p>Not met: There is no description of how such a system is triggered by new operations, business ventures or human rights challenges or conflicts.</p> <p>Not met: There is no description of risks identified in relation to these factors.</p>
B.2.2	0	Not met: Page 8 of the Modern Slavery Statement describes a set of salient modern slavery risks. However, this is specific to modern slavery only and does not identify salient human rights risks. There is also no indication of how certain factors such as economic or	0	<p>Not met: Brambles does not meet the requirements of score 1.</p> <p>Not met: There is no description of how affected stakeholders are involved in the assessment process in the</p>

		<p>geographical factors are considered in identifying these risks, what the process was, or any example of the results of an assessment process.</p> <p>Not met: there is no description of how the relevant process applies to the supply chain, nor is there any disclosure of the results of such assessment processes.</p>		publicly available documents.
B.2.3	0	<p>Not met: Page 4 of the Human Rights Policy states that ‘in certain countries where we operate, there are particularly high, systemic risks of human rights abuses. To mitigate against these risks, we put in place additional due diligence and implement tighter controls as appropriate.’ This is not a description of a system which prevents, mitigates or remediates salient human rights issues as there is no detail about what ‘due diligence’ and ‘tighter controls’ is – therefore, there is no sufficient description of a system relevant to the indicator.</p> <p>Further, page 9 of the Modern Slavery Statement states that Brambles has taken action to mitigate the modern slavery risk identified in its service centre operations, however there is no sufficient detail to satisfy the requirements of the indicator. Brambles does not describe how such a system applies to its supply chain nor provides an example of a specific action taken in relation to a salient human rights issue.</p>	0	<p>Not met: Brambles does not meet the requirements of score 1.</p> <p>Not met: There is no description of how Brambles involves affected stakeholders in decisions about actions taken in response to human rights issues.</p>

B.2.4	0	Not met: Page 8 of the Modern Slavery Statement provides that 'The role of the SRC is, amongst others, to identify, assess, monitor and report on Brambles' exposure to sustainability risks' and 'The HRWG monitors the risks of Modern Slavery through human rights assessments', however these are not descriptions of a system which tracks or monitors the effectiveness of actions taken in response to human rights impacts. Further, page 13 sets out the Brambles policies as specific actions to address risks, but this is in relation to modern slavery and the supply only and do not constitute a system of monitoring effectiveness.	0	<p>Not met: Brambles does not meet all the requirements of score 1.</p> <p>Not met: There is no description of how Brambles involves affected stakeholders in its evaluation of whether actions taken have been effective.</p>
B.2.5	0	Not met: Brambles implies a commitment to communicate on page 2 of its Corporate Social Responsibility Policy, stating 'Brambles is committed to reporting and communicating openly on its response to CSR issues', but this does not exemplify how it communicates with affected stakeholders regarding specific human rights impacts. There are no other relevant descriptions across the publicly available documents sufficient for the indicator	0	<p>Not met: Brambles does not meet all the requirements of score 1.</p> <p>Not met: Brambles does not describe any challenges to effective communication nor how it is working to address communication challenges.</p>

Theme C: Remedies and grievance mechanisms

Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	Met: The Speak Up Policy	0.5	Not met: Page 3 of the

		document, page 2, describes who may use the mechanism which sufficiently encompasses all workers for the purposes of the indicator and specifically expresses that it is available for raising human rights concerns.		<p>Speak Up Policy states that there are available contact numbers for specific countries or regions but does not express that alternate languages are available. There is no description of how Brambles ensures workers are aware of this mechanism.</p> <p>Met: Page 3 of the Speak Up Policy states that suppliers and employees of its suppliers are eligible to report concerns under the Policy.</p> <p>Not met: Page 3 of the Human Rights Policy states that Brambles 'encourage our suppliers to make available effective grievance to their employees, and we make our Speak Up hotline available to them and our extended supply chain', however encouraging is not the same as expecting and it is not clear how the company ensures suppliers and workers in the supply chain are aware of the availability of the mechanism.</p>
C.2	0	Not met: The Speak Up Policy does not indicate any availability to external parties, and the Human Rights Policy describes the Speak Up Policy as available for former and current employees with no indication that this mechanism	0	Not met: The company does not describe how it ensures a mechanism available to external parties is available in local languages and that affected stakeholders at its operations are aware

		extends to external parties.		of it. Not met: The company does not describe how it ensures access to the mechanism for external stakeholders or convey an expectation on suppliers sufficient for the indicator.
C.7	0	Not met: Brambles describes loose commitments to provide remedy in the Human Rights Policy, the Modern Slavery Statement and the Sustainability Review but does not describe an approach it takes to provide or enable timely remedy for victims of human rights impacts caused or contributed to by the company.	0	Not met: There is no description of any changes to systems, processes or practices in light of human rights impacts caused or contributed to by the company. Not met: The company does not describe an approach to monitoring the implementation of agreed remedies.

22. Amcor Plc

Documents reviewed

- Annual Report (August 2024)
- Canadian Anti Forced Labor and Child Labor Report (No date)
- Code of Business Conduct and Ethics (2020)
- Corporate Governance Guidelines (2020)
- Modern Slavery and Human Trafficking Statement (2023)
- Whistleblower Policy (2019)
- Whistleblower Policy webpage:
<https://secure.ethicspoint.eu/domain/media/en/gui/104827/index.html> (accessed September 2024)
- Risk Management Framework Summary (No date)
- Supplier Code of Conduct (No date)
- Sustainability Policy (2022)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				0	6
	0	0	0					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	0	12
	0	0	0	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				2.5	6
	1.5	1	0					
Overall							2.5	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	0	Not met: While Amcor recognises on page 80 of its Sustainability Report that the company ‘does not have a stand alone human rights policy’, there is still no commitment to respecting human rights, the UDHR or the IBHR in any of its other publicly available documents.	0	Not met: There is no publicly available policy statement committing the company to respecting the UNGPs or the OECD guidelines.
A.1.2.a	0	<p>Not met: There is no publicly available policy statement committing the company to respect the fundamental rights compared by the ILO.</p> <p>Not met: Page 7-8 of the Code of Conduct lists reference to the fundamental rights but does not provide an explicit commitment to respecting them in each description.</p>	0	<p>Not met: There is not description of an expectation on suppliers to commit to respecting the fundamental rights declared by the ILO.</p> <p>Not met: The Supplier Code of Conduct lists the fundamental rights and expresses that suppliers shall not breach them, but importantly prohibition on violating the rights, or the expectation of complying with rights, is not the same as a commitment to respecting the rights.</p>
A.1.4	0	Not met: Page 4 of the Canadian Anti-Forced Labour and Child Labour Report states ‘The Amcor Group has a number of processes in place to work with suppliers on corrective actions if necessary’, however this is only in relation to issues within the supply chain and nonetheless is not a clear commitment to remedy adverse impacts caused or contributed to by the	0	<p>Not met: There is no description of a commitment to collaborate with judicial or non-judicial mechanisms to provide access to remedy.</p> <p>Not met: There is no expression of a commitment to work with suppliers to remedy adverse impacts directly</p>

		company. Not met: There is no description of an expectation on suppliers to commit to remedying adverse human rights impacts.		linked to the company. Amcor states that it will only do so 'if necessary', which is limiting language and this insufficient for the indicator and for expressing a non-conditional commitment.
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Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	<p>Not met: The company does not meet the ILO requirement for its own operations under A.1.2.a.</p> <p>Not met: There is no indication of senior manager roles accountable for the implementation and decision-making on human rights issues in the publicly available documents.</p>	0	<p>Not met: The company has not described how it assigns responsibility for human rights commitments in day-to-day management.</p> <p>Not met: The company has not described how it allocates resources and expertise for human rights day-to-day management within its operations.</p> <p>Not met: The company has not described how it allocates resources and expertise for human rights day-to-day management within its supply chain.</p>
B.2.1	0	<p>Not met: Page 6 of the Modern Slavery Statement expresses having a due diligence process to identify modern slavery risks but only describes the company's internal policies and codes of conduct which are general and broad, and notably not specific to modern slavery let alone human rights holistically. There is no description of a risk</p>	0	<p>Not met: There is no description of a global system which identifies human rights risks in consultation with affected stakeholders or human rights experts.</p> <p>Not met: There is no description of how such a system is triggered by new operations, business</p>

		identification process for either the company's own operations or the supply chain.		ventures or human rights challenges or conflicts. Not met: There is no description of risks identified in relation to these factors.
B.2.2	0	<p>Not met: While page 5 of the Modern Slavery Statement recognises potential areas of modern slavery risk in the company's supply chain, there is no description of a process which assesses human rights risks or what the company considers to be salient human rights risks. There is no description of a process relevant to the requirements of the indicator nor how relevant factors are considered in determining salient human rights issues.</p> <p>Not met: There is no description of a relevant process which applies to the supply chain, nor does the company provide the results of a process which assesses human rights risks.</p>	0	<p>Not met: Amcor does not meet all the requirements under score 1.</p> <p>Not met: There is no description of how affected stakeholders are involved in an assessment process of human rights risks and issues.</p>
B.2.3	0	<p>Not met: There is no description of a system to prevent, mitigate or remediate salient human rights issues. Pages 5-7 of the Modern Slavery Statement discuss a 'due diligence process' but this limited to general statements that are not clear enough for the indicator and does not encompass all human rights issues, just modern slavery.</p> <p>Not met: There are no</p>	0	<p>Not met: Amcor does not meet all the requirements under score 1.</p> <p>Not met: There is no description of how affected stakeholders are involved in decisions about actions to be taken in response to salient human rights issues.</p>

		examples of specific actions taken on one of the company's salient human rights issues as a result of an assessment process required under the indicator.		
B.2.4	0	Not met: Page 8 of the Modern Slavery Statement states that the company has put in place KPI's to assess the effectiveness of actions in relation to modern slavery. However, it does not sufficiently describe these in detail to constitute a system which tracks or monitors the effectiveness of actions in response to human rights risks and impacts and is confined to modern slavery. There are no examples of lessons learned throughout a tracking process.	0	Not met: Amcor does not meet all the requirements under score 1. Not met: There is no description of how affected stakeholders are involved in the evaluation of whether actions taken in response to human rights risks and impacts have been effective.
B.2.5	0	Not met: There are no examples which demonstrate how the company communicates with affected stakeholders, or even simply states how, regarding human rights impacts across the publicly available documents.	0	Not met: Amcor does not meet all the requirements under score 1. Not met: There is no description of any challenges to effective communication nor how Amcor is working to address any challenges regarding communication with stakeholders.

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	Met: Page 7 of the Canadian Anti-Forced Labour and Child Labour Report states that 'The Amcor Group has a Whistleblower Policy and an independent, third-party	0.5	Not met: There is some indication that other languages are available for the mechanism on page 7 of the Canadian Anti-Force Labour and

		<p>Whistleblower Service which enables employees and external stakeholders (including suppliers, customers and contractors) to report suspected wrongdoing’.</p> <p>Further, the Whistleblower document and webpage states that ‘The Amcor Whistleblower Service is available for all co-workers, customers, contractors, principal suppliers and other third parties as a means to report concerns relating to wrongdoing.’</p> <p>While the company provides examples of wrongdoing, there is no exhaustive list of what can be raised and the expressions are therefore general enough to include human rights concerns. The mechanism is thus available to all works and thus the indicator is met.</p>		<p>Child Labour Report, as the company states that the hotline which disclosers may complain through is multilingual. However, there is no indication of the extent of the language availability and more notably there is no description of how the company ensures workers are made aware of this mechanism in this document or the other publicly available documents.</p> <p>Met: Page 7 of the Canadian Anti-Forced Labour and Child Labour Report indicates that suppliers are able to report suspected wrongdoing under the Whistleblower Policy and Whistleblower Service.</p> <p>Not met: There is no expectation for Amcor’s suppliers to convey the same expectation on access to grievance mechanisms on its own suppliers.</p>
C.2	1	<p>Met: In addition to the evidence for C.1. score 1 above which expresses availability of the Whistleblower service to external parties, page 53 of the Sustainability Report states that on top the of this mechanism ‘Amcor offers a number of other ways in which internal and external stakeholders can communicate concerns or grievances. Our</p>	0	<p>Not met: There is a wide availability of the Whistleblower service, however there is no description of how the company ensures the mechanism is available in local languages and that affected stakeholders at its operations are aware of it.</p>

		<p>Communications teams are active on social media channels, through which we engage with our community members, employees and other stakeholders. The Contact Us section of our public website allows all stakeholders to submit information or request a point of contact. We additionally share a contact email address in our sustainability report every year.'</p> <p>There is therefore a mechanism available for external parties to raise human rights concerns.</p>		<p>Not met: The company does not describe an expectation on suppliers sufficient for the indicator.</p>
C.7	0	<p>Not met: There is no description of the company's approach to providing or enabling timely remedies for victims of impacts which it has caused or contributed to.</p>	0	<p>Not met: There is no description of any changes to systems, processes or practices in light of human rights impacts caused or contributed to by the company.</p> <p>Not met: The company does not describe an approach to monitoring the implementation of agreed remedies.</p>

23. Suncorp Group

Documents reviewed

- Annual Report (August 2024)
- Code of Conduct (July 2024)
- Corporate Governance Statement (August 2024)
- Human Rights Statement (No date)
- Managing Complaints/ Suncorp Cultural Principles (No date)
- Modern Slavery Statement (November 2023)
- Responsible Investment Policy (2024)
- Supplier Code of Practice (April 2024)
- Sustainable Insurance Policy (2023)
- Whistleblower Policy (August 2024)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				1.5	6
	1	0.5	0					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	0	12
	0	0	0	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				1.5	6
	1.5	0	0					
Overall							3	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	1	Met: Page 2 of the Human Rights Statement states 'Suncorp respects internationally recognised human rights standards as set out in the...International Bill of Human Rights'.	0	Not met: Page 2 of the Human Rights Statement states 'We seek to continuously improve in line with the United Nations Guiding Principles on Business and Human Rights...', however this is not a sufficient expression of commitment to respecting the UNGPs.
A.1.2.a	0.5	<p>Met: Page 2 of the Human Rights Statement states 'Suncorp respects internationally recognised human rights standards as set out in the...International Labour Organisation's (ILO) Declaration on the Fundamental Principles and Rights at Work'.</p> <p>Not met: There is no description of explicit commitments to respecting the individual fundamental rights declared by the ILO in the publicly available documents.</p>	0	<p>Not met: Page 2 of the Supplier Code of Practice states "Suppliers to the Suncorp Group are expected to... comply with human rights and fair employment practices in accordance with the ... International Labour Organisation's (ILO) Declaration on the Fundamental Principles and Rights at Work.' However, the expectation to comply is not the same as an expectation to be committed to respecting. It is not clear that suppliers are positioned through an expectation to commit to these rights, and not merely comply with them.</p> <p>Not met: There is no explicit list of expectations on suppliers to commit to respecting the individual fundamental rights declared by the ILO in the publicly available</p>

				documents.
A.1.4	0	<p>Not met: Page 4 of the Human Rights Statement states ‘We commit to addressing and, where appropriate, remedying adverse human rights impacts that we may cause or contribute to through our business activities.’ This is not a sufficient statement of commitment to remedy as it is limited to only instances deemed ‘appropriate’ by the company and does not encompass a holistic commitment to remedy adverse impacts caused or contributed to across the board.</p> <p>Not met: Page 2 of the Supplier Code of Practice states ‘Suppliers... are expected to: Comply with any due diligence, remediation and reporting requirements that result from the Australian Modern Slavery Act.’ This is not an expectation on suppliers to be committed to remedying adverse human rights impacts, merely the requirements of modern slavery legislation only.</p>	0	<p>Not met: There is no description of a commitment to collaborating with judicial or non-judicial mechanisms to provide access to remedy across the publicly available documents.</p> <p>Not met: Page 4 of the Human Rights Statement express that Suncorp ‘will collaborate with organisations directly linked to us through our business relationships to discuss appropriate remedies’, however, this is not an express commitment to work with suppliers to remedy adverse impacts. It is limited to a discussion of remedies only, and it is not clear that organisations directly linked to the company is understood to include suppliers by the company.</p>

Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	<p>Not met: The company does not meet the ILO requirement for its own operations under indicator A.1.2.a.</p> <p>Not met: Page 7 of the Modern Slavery Statement</p>	0	<p>Not met: The company has not described how it assigns responsibility for human rights commitments in day-to-day management.</p>

		<p>express that the Group Executive for People, Culture and Advocacy is responsible for modern slavery due diligence. This does not describe accountability for implementation and decision-making on human rights issues.</p> <p>Page 41 of the Annual Report states that 'The Board is responsible for approval of the sustainability strategy and policies to address ESG risks and opportunities for Suncorp', but this is not specific to human rights nor senior manager roles.</p>		<p>Not met: The company has not described how it allocates resources and expertise for human rights day-to-day management within its operations.</p> <p>Not met: The company has not described how it allocates resources and expertise for human rights day-to-day management within its supply chain.</p>
B.2.1	0	<p>Not met: Page 8 of the Modern Slavery Statement outlines an identification process of modern slavery risks, but it is not clear that human rights risks and impacts in specific locations or activities in the company's operations could be identified under this process.</p> <p>Page 3 of the Human Rights Statement outlines an approach to identifying human rights risks, and Suncorp asserts that they look to review and improve policies, but this is not a sufficient description to meet the requirements of the indicator.</p>	0	<p>Not met: Page 2 of the Human Rights Statement states 'Suncorp will regularly engage with internal and external stakeholders to understand our salient human rights issues. This will include engaging with human rights specialists and directly affected stakeholders or their representatives,' and page 3 states that 'To identify the human rights focus areas for Suncorp, we have engaged internal stakeholders and human rights specialists, scanned the external market, and reviewed existing Suncorp policy commitments.' However, these descriptions are not of a global system which identifies risks and impacts for the purposes of the indicator – human</p>

				rights risks are not expressly the same as focus areas, and it is not clear that engaging with stakeholders and specialists to understand issues amounts to a system of identification which considers new country operations, business relationships, contextual challenges, etc.
B.2.2	0	<p>Not met: Page 3 of the Human Rights Statement states that “Suncorp seeks to identify, understand, prioritise, and address human rights issues in our own operations and supply chain’, but this is not a description of a process which assesses these risks. Further, page 3 includes “To validate and further understand our human rights focus areas we plan to undertake a salient human rights issues assessment within twelve months of releasing this Statement.’ However, this too is not a description of a process which assesses risks nor a disclosure of what those risks are assessed to be, or what relevant factors are taken into account when assessing. Notably, pages 8-13 of the Modern Slavery Statement explain a process which identifies modern slavery risks across different business operations in accordance with the legislation, and discloses some of the results of earlier assessments, however this is limited to modern slavery risks</p>	0	<p>Not met: The company does not meet all the requirements under score 1.</p> <p>Not met: Page 2 of the Human Rights Statement states that Suncorp engages with stakeholders to ‘understand our salient human rights issues’ and that this includes ‘engaging with directly affected stakeholders or their representatives.’ However, it is not clear that this engagement forms part of the assessment process and therefore informs the company’s assessment of human rights risks.</p>

		<p>and not human rights risks and is thus insufficient for the indicator.</p> <p>Not met: There is no description of how such a process applies to the supply chain, and there were no results found from an assessment process.</p>		
B.2.3	0	<p>Not met: Page 18 onwards of the Modern Slavery Statement contains some explanation of how the company aims to address modern slavery risks according to different policy areas and company goals. While quite detailed, the expressions in the document do not clearly describe how the Company's policies form a system which, or indeed do themselves, mitigates, prevents or remediates the company's salient human rights issues. It is often reverted back to ESG risks more broadly and thus there is no sufficient description of a global system required for the indicator. Further, page 5 of the Human Rights Statement defines the UNGPs as a 'Set of guidelines for States and companies to prevent, address and remedy human rights abuses committed in business operations.' Then, the company states on page 2 'We seek to continuously improve in line with the United Nations Guiding Principles on Business and Human Rights and in accordance with the approach described in this Statement.' These two descriptions even</p>	0	<p>Not met: The company does not meet all the requirements under score 1 of the indicator.</p> <p>Not met: Page 2 of the Human Rights Statement provides a lengthy section on stakeholder engagement, and states 'We will endeavour to respond to... key issues impacting our people, customers, suppliers, partners, and the broader community. The insights from the engagement will inform our ongoing approach and response to human rights issues' Further, page 4 states 'We will collaborate with organisations directly linked to us through our business relationships to discuss appropriate remedies that are meaningfully informed by the affected rightsholder(s).' However, neither of these expressions describe how affected stakeholders are involved in decisions about response actions – Suncorp merely states</p>

		<p>when read together do not meet the requirements of the indicator because identifying the guidelines for preventing, mitigating or remediating human rights issues, nor having a broader policy scheme being guided by the guidelines, is a sufficient depiction of a company system in place.</p> <p>Not met: There is no description of a system which prevents, mitigates and remediates human rights issues which applies to the supply chain, nor is there disclosure of an example of specific actions taken by the company on a salient human rights issue as a result of such a system.</p>		<p>that they aim to respond to issues and that discussions about the actions are ‘meaningfully informed.’</p>
B.2.4	0	<p>Not met: Page 4 of the Human Rights Statement states that Suncorp ‘will work towards public reporting of our due diligence processes and the effectiveness of our actions, including mitigation and remediation activities.’ This is not a sufficient description of a system which tracks the effectiveness of actions taken in response to human rights risks.</p> <p>Further, page 23 of the Modern Slavery Statement sets out metrics which assess actions taken in relation to modern slavery risks in the company’s operations and provides some examples of such on page 24, but this description is limited to modern slavery only and it is</p>	0	<p>Not met: The company does not meet the requirements under score 1.</p> <p>Not met: As for the reasons in B.2.3 score 2, Suncorp does not sufficiently describe how it involves affected stakeholders in the evaluation of whether actions taken in response to human rights risks have been effective. The Human Rights Statement provides statements which express reference to stakeholders, but it does not describe how stakeholders inform the effectiveness of actions, just that they may be</p>

		not clear that what is described is a monitoring system for human rights actions.		engaged with.
B.2.5	0	Not met: The company's documents include many statements which express desire to communicate general results of its policies, such as page 6 of the Modern Slavery Statement and page 4 of the Human Rights Statement which says 'Suncorp recognises the importance of monitoring the implementation of this Statement. To ensure transparency, we will communicate our progress through our annual sustainability reporting.' Page 1 of the Supplier Code of Practice which says, 'Stakeholder engagement is highly valued by Suncorp as it... determines our approach to addressing the topics most material to us and our stakeholders.' However, none of these descriptions exemplify how the company communicates with affected stakeholders regarding human rights concerns that they have raised with the company.	0	Not met: Suncorp does not meet all the requirements under score 1. Not met: There is no description of any challenges to effective communication nor how Suncorp is working to address any challenges regarding communication with stakeholders.

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	Met: Page 1 of the Whistleblower Policy states that 'reportable conduct' can be reported under this mechanism and defines reportable conduct on page 15 as including 'any other conduct	0.5	Not met: Page 4 of the Whistleblower Policy states the various ways which workers can raise a complaint and provides specific contact information for concerns

		<p>that constitutes misconduct or an improper state of affairs or circumstances.’ This is general enough to include human rights concerns, and therefore Suncorp indicates that the mechanism is available to all workers for such complaints or concerns.</p>	<p>outside of Australia, however this does not describe how the company ensures the mechanism is available in other languages. While page 5 of the Supplier Code of Practice expresses that workers can send communication in their own language, which Suncorp will then translate to English, and that workers may request an interpreter to be ‘included on the call’, this is not an assurance of language availability for workers, just that Suncorp will translate concerns escalated to them to English and that one can request an interpreter. This is also limited to suppliers as it is not reiterated in any of the other publicly available documents. Page 10 then states that ‘The Whistleblower Protection Officer is responsible for... supporting training, education and communications about the Policy’, however this is not a description of how the company has ensured that its workers are made aware of the mechanism – just that the Officer is responsible for supporting its awareness.</p> <p>Met: Page 1 of the Supplier Code of Practice describes that ‘The Board</p>
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				<p>is committed to maintaining a robust governance system and promoting a culture that values responsible, ethical behaviour and integrity. We expect our suppliers to share these values. Suncorp's Code of Conduct and Whistleblower Policy apply to our suppliers, and we make these available to suppliers.'</p> <p>Not met: There is no expectation for Suncorp's suppliers to convey the same expectation of access to grievance mechanisms on its own suppliers.</p>
C.2	0	<p>Not met: The definition for people in the Whistleblower Policy is confined only to current or former workers and is thus not clear that the mechanism is available to external individuals and communities. While the Appendix to the policy provides some external channels, it does not make clear its external availability.</p>	0	<p>Not met: The company does not describe how it ensures a mechanism available to external parties is available in local languages and that affected stakeholders at its operations are aware of it.</p> <p>Not met: The company does not describe how it ensures access to the mechanism for external stakeholders or convey an expectation on suppliers sufficient for the indicator.</p>
C.7	0	<p>Not met: The Modern Slavery Statement outlines a process for addressing modern slavery risks, but this is not for affording remediation</p>	0	<p>Not met: There is no description of any changes to systems, processes or practices in light of human rights</p>

		specifically or for human rights holistically. Page 4 of the Human Rights Statement outlines a commitment to provide remedy, but importantly there is no description of how the company does this.		<p>impacts caused or contributed to by the company.</p> <p>Not met: The company does not describe an approach to monitoring the implementation of agreed remedies</p>
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24. Xero Ltd

Documents reviewed

- Annual Report (May 2024)
- Corporate Governance Statement (May 2024)
- Code of Conduct (July 2024)
- Diversity and Inclusion Policy (2023)
- Leadership webpage: <https://www.xero.com/au/about/team/> (accessed September 2024)
- Modern Slavery Statement (August 2024)
- Supplier Code of Conduct (November 2021)
- Whistleblower Policy (2022)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				1	6
	1	0	0					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	0	12
	0	0	0	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				1.5	6
	1.5	0	0					
Overall							2.5	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	1	Met: Page 8 of the Code of Conduct states 'Xero respects, supports and promotes human rights.' This is sufficient for the first option of the indicator.	0	Not met: The Supplier Code of Conduct states on page 3 that 'Xero has developed this Code and its five standards in line with the following global principles: The UN Guiding Principles on Business and Human Rights', and on page 32 states 'We've developed our Supplier Code in line with global principles, including the UN's Guiding Principles on Business and Human Rights.' While the company clearly references the UNGPs, these are not descriptions of a commitment to respect the UNGPs, just that the company is 'in line' with such principles. There is otherwise no commitment to respect expressed in the other publicly available documents, as well as for the OECD guidelines.
A.1.2.a	0	Not met: There is no publicly available policy statement committing the company to respect the human rights declared to be fundamental rights at work by the ILO. Not met: There is no expression of commitment to the specific rights declared fundamental by the ILO.	0	Not met: The company does not explicitly expect its suppliers to commit to respecting the fundamental rights declared by the ILO. Page 3 of the Supplier Code of Conduct states that Xero expects suppliers to 'recognise and protect workers' right to collective bargaining;...

				provide a workplace free of forced, bonded or indentured labour, human trafficking and slavery, and always comply with modern slavery laws', but an expectation to recognise or comply with rights is not the same as an expectation to be committed to respecting the rights. The expectation to protect collective bargaining is only one expression and the indicator requires an explicit commitment to all the fundamental ILO rights.
A.1.4	0	<p>Not met: There is no publicly available policy statement committing the company to remedy adverse impacts which it has caused or contributed to.</p> <p>Not met: There is no description of an expectation on suppliers to make such a commitment.</p>	0	<p>Not met: There is no expression of a commitment to collaborate with judicial or non-judicial mechanisms to provide access to remedy across the publicly available documents.</p> <p>Not met: There is no expression of a commitment to work with suppliers to remedy adverse impacts which are directly linked to the company.</p>

Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	Not met: The company does not meet the ILO requirement for own operations under indicator A.1.2.a.	0	Not met: The company has not described how it assigns responsibility for human rights commitments in day-to-

		<p>Not met: On page 3 of the Corporate Governance Statement, the company describes the members of the Board and their general roles and responsibilities, however there is no mention of human rights in this document. While page 12 and 17 of the Modern Slavery Statement outline the responsibility of the Board to oversee the risk management framework and of the supplier Business Owners to ‘own the business relationship Xero has with its supplier’, there is no clear expression of the senior manager roles accountable for implementation and decision-making on human rights issues within the company.</p>		<p>day management.</p> <p>Not met: The company has not described how it allocates resources and expertise for human rights day-to-day management within its operations.</p> <p>Not met: The company has not described how it allocates resources and expertise for human rights day-to-day management within its supply chain.</p>
B.2.1	0	<p>Not met: Page 17 of the Modern Slavery Statement states that ‘At a strategic level modern slavery risks are managed in accordance with Xero’s existing risk management framework, which is designed to identify material financial and non-financial risks’, but this does not sufficiently describe a process which identifies human rights risks and impacts. There is no description sufficient for the first requirement of the indicator.</p> <p>Not met: Page 21 of the Modern Slavery Statement states that supplier risks are assessed on ‘social, ethical, environmental and supply chain management factors’</p>	0	<p>Not met: There is no description of a global system which identifies human rights risks in consultation with affected stakeholders or human rights experts.</p> <p>Not met: There is no description of how such a system is triggered by new operations, business ventures or human rights challenges or conflicts.</p> <p>Not met: There is no description of risks identified in relation to these factors.</p>

		which allow Xero to identify potential risks in its supply chain, and page 30 states that the Procurement Team is responsible for identifying modern slavery risks in the supply chain. However, the former description does not expressly describe a system which identifies human rights risks and impacts in the supply chain, and the latter description does not adequately explain how the Procurement Team identifies risks and is limited to modern slavery, not human rights holistically.		
B.2.2	0	Not met: Page 18-30 outlines risks concerning modern slavery within the company's own operations and more significantly its supply chain, however it does not contain sufficient description of a process which assesses human rights risks, not just modern slavery, nor disclosure of what the company considers its salient human rights risks to be. There is no sufficient description of how such a process works in the supply chain – page 23-25 contains some risks, but these are not identified as salient from an assessment process and is limited to modern slavery, not human rights holistically. Further, page 22 contains a map of where risks are considered to be the highest but does not explain the risks nor how it is calculated. The document often refers readers to the Annual Report which	0	Not met: The company does not meet the requirements of score 1. Not met: Page 8 of the Modern Slavery Statement states “Given that the results from the desktop review were consistent with last year’s assessment, it was not deemed necessary to conduct stakeholder surveys and interviews this year.’ This does not preclude the company from describing how stakeholders are involved in its assessment process when enacted. While page 21 states that the company uses stakeholder feedback to assess supplier performance, this is not a sufficient description of how affected stakeholders are involved

		<p>does not provide supplementary information or clarification of detail sufficient for the indicator.</p> <p>Not met: There is no description of how such a process applies to the supply chain nor is there disclosure of results of an assessment process in the publicly available documents.</p>		<p>in the assessment of human rights risks generally or beyond suppliers.</p>
B.2.3	0	<p>Not met: Page 4 of the Modern Slavery Statement states that Xero ‘understand and remain vigilant on our key modern slavery risks, have policies and processes in place to help us manage and mitigate them, and we regularly assess the effectiveness of our controls.’ However, this is not a description of a system sufficient for the indicator.</p> <p>Not met: While page 32 of the Modern Slavery Statement states that ‘Our supplier due diligence approach involves a mixture of desktop-based surveys, physical audits, interviews with existing and new suppliers to understand current practices and mitigate potential modern slavery issues and incidents’, there is no clear description of how such a prevention, mitigation or remediation system applies to the supply chain, nor are examples of specific actions taken provided in response to a salient human rights issues as a result of such assessment.</p>	0	<p>Not met: Xero does not meet all the requirements under score 1.</p> <p>Not met: There is no description of how affected stakeholders are involved in decisions about actions to be taken in response to salient human rights issues.</p>

B.2.4	0	Not met: Page 35 and 36 of the Modern Slavery Statement describes what is done to assess effectiveness in 'addressing modern slavery', but these are not specific descriptions of the tracking and monitoring of actions and is limited to modern slavery and not human rights holistically. There are no examples of lessons learned while tracking effectiveness.	0	Not met: Xero does not meet all the requirements under score 1. Not met: There is no description of how affected stakeholders are involved in the evaluation of whether actions taken in response to human rights risks and impacts have been effective.
B.2.5	0	Not met: There are no examples which demonstrate how the company communicates with affected stakeholders, or even simply states how, regarding human rights impacts across the publicly available documents.	0	Not met: Xero does not meet all the requirements under score 1. Not met: There is no description of any challenges to effective communication nor how Xero is working to address any challenges regarding communication with stakeholders.

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	Met: Page 1 of the Whistleblower Policy states that 'everyone who works at Xero, including our directors, officers, employees, contractors and consultants, associates of Xero, secondees, volunteers, interns, casual workers and agency workers' and 'any of our current or former people, current and former suppliers of goods or services (paid or unpaid), and their relatives, dependents or spouses' can access the	0.5	Not met: There is no indication of language availability nor how the company ensures that all workers are aware of the mechanism. Met: The company states on page 4 of the Supplier Code of Conduct that suppliers should report concerns to 'their contact person at Xero' and 'they may also be able to raise a concern under Xero's

		<p>Whistleblower service to raise concerns. This sufficiently encompasses all workers. Further, page 2 explains that 'Whistleblowing is the disclosure of information where you have reasonable grounds to suspect that it concerns misconduct, serious wrongdoing, or an improper state of affairs' and this description is broad enough to include human rights concerns. Page 8 of the Code of Conduct also provides a link to this policy specifically under the heading 'modern slavery and human trafficking', which while not a statement of all human rights, reiterates nonetheless the description on page 2 of the policy.</p>		<p>Whistleblower Policy'. Suppliers can access the Whistleblower service to raise concerns as described in C.1 Score 1.</p> <p>Not met: While Xero states that suppliers are expected to take reasonable steps to ensure their own suppliers understand the obligations and standards set out in, or equivalent to, this Code', this is not a clear expectation on ensuring access as suppliers need only take 'reasonable steps'.</p>
C.2	0	<p>Not met: Similar to the expressions in C.1. score 1 reasons, page 15 of the Corporate Governance Statement states that 'Xero's Whistleblower Policy applies to Xero's current and former directors, officers, employees, contractors, consultants, volunteers, interns, casual workers or agency workers, and to any current or former suppliers (paid or unpaid) and their employees. This policy also applies to the relatives, dependants or spouses of any of those people.' Like the other descriptions in C.1 score 1, this is available to workers only and there is no indication that the mechanism is, nor that there is any other, available to external parties.</p>	0	<p>Not met: The company does not describe how it ensures a mechanism available to external parties is available in local languages and that affected stakeholders at its operations are aware of it.</p> <p>Not met: The company does not describe how it ensures access to the mechanism for external stakeholders or convey an expectation on suppliers sufficient for the indicator.</p>

C.7	0	<p>Not met: There is no description of the company's approach to providing or enabling timely remedies for victims of impacts which it has caused or contributed to.</p>	0	<p>Not met: There is no description of any changes to systems, processes or practices in light of human rights impacts caused or contributed to by the company.</p> <p>Not met: The company does not describe an approach to monitoring the implementation of agreed remedies.</p>
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25. Reece Ltd

Documents reviewed

- Annual Report (August 2024)
- Code of Conduct for Senior Officials (2016)
- Code of Business Ethics and Conduct (2016)
- Corporate Governance Statement (August 2024)
- Equal Opportunity and Diversity Policy (2016)
- Modern Slavery Statement (December 2023)
- Sustainability Report (December 2023)

Score summary

Theme	Indicators						Total	Max
Theme A Governance and policy commitments	A.1.1	A.1.2.a	A.1.4				0	6
	0	0	0					
Theme B Embedding respect and human rights due diligence	B.1.1	B.2.1	B.2.2	B.2.3	B.2.4	B.2.5	0	12
	0	0	0	0	0	0		
Theme C Remedies and grievance mechanisms	C.1	C.2	C.7				1.5	6
	1.5	0	0					
Overall							1.5	24

Score reasons

Theme A: Governance and policy commitments				
Indicator	Score 1	Reasoning	Score 2	Reasoning
A.1.1	0	Not met: There is no publicly available policy statement which commits the company to respect human rights, the UDHR or the IBHR.	0	Not met: There is no publicly available policy statement which commits the company to respect the UNGPs or the OECD guidelines.
A.1.2.a	0	<p>Not met: There is no publicly available policy statement which commits the company to respect the human rights declared fundamental by the ILO.</p> <p>Not met: There is no description of explicit commitment to each of the rights specifically. While there is some description of these rights across the documents, there is no expression of commitment to respecting them all and there is no reference to collective bargaining or freedom of association.</p>	0	<p>Not met: There is no description of an expectation on suppliers to commit to respecting the fundamental rights declared by the ILO.</p> <p>Not met: There is no explicit reference to each of these rights in terms of a commitment to respect by suppliers.</p>
A.1.4	0	<p>Not met: There is no publicly available policy statement which commits the company to remedy the adverse impacts on individuals, workers or communities that it has caused or contributed.</p> <p>Not met: There is no such expectation on suppliers.</p>	0	<p>Not met: There is no description of a commitment to collaborate with judicial and non-judicial mechanisms to provide access to remedy.</p> <p>Not met: There is no expression of a commitment to work with suppliers to remedy adverse impacts directly linked to the company.</p>

Theme B: Embedding respect and human rights due diligence				
Indicator	Score 1	Reasoning	Score 2	Reasoning
B.1.1	0	<p>Not met: The company does not meet the ILO requirement for own operations under A.1.2.a.</p> <p>Not met: Page 9 of the Modern Slavery Statement contains a diagram of a hierarchy of general responsibilities, but this does not contain specific role titles or any connection to human rights management. Reece also states on the same page that its modern slavery working groups are made up of cross discipline team members and led by its Chief Merchandising Officers, who are accountable to its group and regional CEOs on this topic. However, this does not encompass all human rights nor specifies who makes decisions about human rights issues. Page 3 of the Corporate Governance Statement states, 'The Reece Limited Board (the Board) is responsible for overseeing our governance approach' and page 7 states 'The Company Secretary is responsible for all matters relating to the proper functioning of the Board', but none of these are sufficient indications for the purposes of the indicator.</p>	0	<p>Not met: The company has not described how it assigns responsibility for human rights commitments in day-to-day management.</p> <p>Not met: The company has not described how it allocates resources and expertise for human rights day-to-day management within its operations.</p> <p>Not met: The company has not described how it allocates resources and expertise for human rights day-to-day management within its supply chain.</p>
B.2.1	0	<p>Not met: Page 13 of the Modern Slavery Statement states that Reece 'will undertake a review of our current risk identification</p>	0	<p>Not met: There is no description of a global system which identifies human rights risks in consultation with affected</p>

		<p>methodology to identify any opportunities for improvement.’ However, it does not provide any description of that identification process for human rights risks and impacts, nor do any of the other publicly available documents.</p> <p>On page 15 of its Modern Slavery Statement, Reece states that risk was updated based on our latest understanding across the listed criteria including geographic risk, entity ownership, employment structure and use of subcontractors and likely risk based on commodity, product or industry. It is not clear that these criteria are employed to identify other human rights risks and does not describe how risks are identified through these criteria.</p> <p>Not met: There is no description of an identification process relevant to the supply chain, nor any disclosure of results from a relevant assessment process.</p>		<p>stakeholders or human rights experts.</p> <p>Not met: There is no description of how such a system is triggered by new operations, business ventures or human rights challenges or conflicts.</p> <p>Not met: There is no description of risks identified in relation to these factors.</p>
B.2.2	0	<p>Not met: Page 19 of the Modern Slavery Statement states ‘Reece is aware of and incorporates salient risks within our supply chain into our broader business risk framework. Reece has oversight over the operational and supply chain risks of our strategic suppliers.’ However, there is no disclosure of these</p>	0	<p>Not met: Reece does not meet all the requirements under score 1.</p> <p>Not met: There is no description of how affected stakeholders are involved in an assessment process of human rights risks and issues.</p>

		<p>salient risks in relation to modern slavery let alone human rights holistically, nor how these risks are assessed and what factors are taken into account.</p> <p>Not met: Reece identifies several categories of products that may pose specific risks from outsourced workforces and high risks of dangerous or substandard working conditions, exploitation or human rights violations (Modern Slavery Statement, page 13) . These include garments, including merchandising apparel and uniforms cleaning and facilities services, construction, electronics, including sub-components of hot water and HVAC products, products containing high-risk commodities such as timber, copper and brass. However, there is no description of relevant factors that were taken into account when identifying these high risk categories.</p> <p>Not met: Reece list a number of activities it engages in to better understand and monitor changes in its human rights risks, for example, monitoring external factors and screening new suppliers (Modern Slavery Statement, page 12). However, these processes are only identified with no description of how they work to assess risks.</p>		
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		Not met: There is no description of how such a process applies to the company's supply chain, nor any disclosure of the results of an assessment process.		
B.2.3	0	<p>Not met: Pages 14-17 of the Modern Slavery Statement sets out the 'assess', 'mitigate' and 'remediate' processes with regards to modern slavery, but each of these sections are broad, general, and lacking detail to satisfy a description of a global system that deals with salient human rights issues.</p> <p>Not met: There is no description of how such a system applies to the supply chain nor is there any example of specific actions taken on a salient human rights issue as a result of the assessment process.</p>	0	<p>Not met: Reece does not meet all the requirements under score 1.</p> <p>Not met: There is no description of how affected stakeholders are involved in decisions about actions to be taken in response to salient human rights issues.</p>
B.2.4	0	<p>Not met: Page 19 of the Modern Slavery Statement describes how the company assesses its impact in certain internal areas such as 'risk management' or 'governance', but this lacks the detail required to indicate that the effectiveness of actions taken in response to human rights risks and impacts are tracked or monitored under such assessments, and is not clearly applicable to all human rights impacts, or even modern slavery alone.</p> <p>While Page 17 describes that 'Our US business is following a similar approach to modern</p>	0	<p>Not met: Reece does not meet all the requirements under score 1.</p> <p>Not met: There is no description of how affected stakeholders are involved in the evaluation of whether actions taken in response to human rights risks and impacts have been effective.</p>

		slavery, and, while at an earlier stage, has made significant progress and is able to take key learnings from our ANZ business', this does not constitute a sufficient example of lessons learned while tracking the effectiveness of actions in relation to human rights, nor any actions in relation to salient human rights issues.		
B.2.5	0	Not met: There are no examples which demonstrate how the company communicates with affected stakeholders, or even simply states how, regarding human rights impacts across the publicly available documents.	0	<p>Not met: Reece does not meet all the requirements under score 1.</p> <p>Not met: There is no description of any challenges to effective communication nor how Reece is working to address any challenges regarding communication with stakeholders.</p>

Theme C: Remedies and grievance mechanisms				
Indicator	Score 1	Reasoning	Score 2	Reasoning
C.1	1	Met: Page 17 of the Modern Slavery Statement states that the company has 'a confidential cross region hotline service, PIPE UP, which is available to current and former staff, contractors and the public as part of our Whistle Blower Policy, which covers our own business and our supply chain.' Further, page 32 of the Sustainability Report states that 'our employees and suppliers can anonymously raise concerns of misconduct through our external whistleblowing	0.5	<p>Not met: There is no indication of how the company ensures the mechanism is available in other languages nor how it ensures its workers are made aware of the mechanism.</p> <p>Met: PIPE UP is available to 'current and former staff, contractors and the public as part of our Whistle Blower Policy, which covers our own business and our supply chain.' (Modern Slavery</p>

		service PIPE UP.’ These descriptions indicate that a mechanism is therefore available to all workers, and the indication of the types of concerns reportable is general enough to include human rights concerns.		Statement, p 17) Not met: The company does not describe any expectation on the suppliers to establish a mechanism for their workers alternatively and does not describe any expectation on suppliers to convey the same access to its suppliers.
C.2	0	Not met: While page 17 of the Modern Slavery Statement states that ‘We have a confidential cross region hotline service, PIPE UP, which is available to current and former staff, contractors and the public as part of our Whistle Blower Policy, which covers our own business and our supply chain.’ However, without clear access to a whistleblower policy, it is unreasonable to assume that the policy is sufficiently available to the public beyond the information that is given specifically to employees. Therefore, while a mechanism for external parties is indicated, accessibility is not.	0	Not met: The company does not describe how it ensures a mechanism available to external parties is available in local languages and that affected stakeholders at its operations are aware of it. Not met: The company does not describe how it ensures access to the mechanism for external stakeholders or convey an expectation on suppliers sufficient for the indicator.
C.7	0	Not met: There is no description of the company’s approach to providing or enabling timely remedies for victims of impacts which it has caused or contributed to.	0	Not met: There is no description of the company’s approach to providing or enabling timely remedies for victims of impacts which it has caused or contributed to.

Endnotes

¹ Georgette Haddad, Hayley Jago and Surya Deva, *Commitment gaps: A human rights assessment of top Australian companies* (Business & Human Rights Access to Justice Lab, 2025) ('Commitment gaps').

² United Nations Human Rights Office of the High Commissioner, *Guiding Principles on Business and Human Rights*, UN Doc HR/PUB/11/04 (2011).

³ 'Corporate Human Rights Benchmark Core UNGP Indicators', World Benchmarking Alliance (Document September 2021)
<https://assets.worldbenchmarkingalliance.org/app/uploads/2022/05/CHRB-Methodology_COREUNGP_2021_FINAL.pdf> ('Core UNGP Indicators methodology').

⁴ The documents permitted in the assessment were contained to the *Core UNGP Indicators methodology*, which limits certain document types and outdated or superseded documents. Documents released after the research cut-off period in September 2024 were also excluded. For further information relating to the document requirements, please refer to Part II 'Methodology' of *Commitment gaps* (n 1), and page 5 of the *Core UNGP Indicators methodology* (n 3).

⁵ For further descriptions of each theme and indicator, please refer to pages 7-19 of the *Core UNGP Indicators methodology* (n 3).



Building an ecosystem to promote corporate respect for human rights

Business & Human Rights Access to Justice Lab

The A2J Lab seeks to build an ecosystem conducive to promoting corporate respect for human rights across Australia and Asia Pacific. We do so by conducting research, developing practical tools, building capacity and assisting affected individuals and communities in seeking access to justice for corporate human rights abuses. The A2J Lab brings together leading business and human rights experts, practitioners, law students and external organisations. We work with a diverse range of stakeholders such as governments, UN agencies, businesses, civil society organisations, trade unions, law firms and research centres.

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