



## Human Rights Due Diligence Manuals & Procedures

S&P Syndicate Public Company Limited

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## **1 Introduction**

### **1.1 Background and Significance**

According to the Universal Declaration of Human Rights (UDHR) by the United Nations, every person is entitled to fundamental rights, including the right to life, liberty, freedom from slavery and torture, freedom of opinion and expression, the right to work and to education, and other rights without discrimination based on race, gender, nationality, ethnicity, language, religion, or any other social status. Therefore, all human beings possess dignity and equal rights in all dimensions.

At present, human rights remain a critical global issue, especially in the business sector, which relies heavily on labor to carry out various activities. This reliance poses risks of human rights violations against rights holders meaning individuals or groups who hold human rights under national laws and international standards, such as workers, local communities, or other vulnerable groups. These rights holders may also be part of S&P's stakeholders, which include groups affected both positively and negatively by business activities such as shareholders, employees, partners, contractors, customers, and communities. If businesses lack effective human rights measures, the risk of human rights violations may emerge in various forms such as unfair working conditions, unsafe work environments, the unintentional use of forced or child labor, or the destruction of natural resources in local areas. These violations may directly affect individuals such as workers in hazardous environments or community members who suffer from the loss of natural resources or pollution caused by business operations. This may also impact other stakeholders. For example, customers may receive substandard goods or services, partners may be affected by disruptions in the supply chain, contractors may face job insecurity, shareholders may experience damage to S&P's reputation, and investors may lose confidence in the business.

Neglecting human rights does not only create negative impacts on stakeholders and related rights holders but also affects S&P's business operations. These impacts may include the loss of trust in the market, legal actions, and missed future business opportunities. Ignoring human rights can damage the organization's image, credibility, and perceived value in the eyes of society. Therefore, integrating human rights principles into business operations is essential to ensure long-term sustainability and build lasting trust. At present, investors, governments, the media, and civil society organizations increasingly emphasize the role of businesses in respecting human rights. As a result, businesses should aim to raise their operational standards to promote and enhance the quality of life of all relevant parties throughout the supply chain in a sustainable manner.

From this reason, S&P Syndicate Public Company Limited ("S&P" or "the Company") is committed to upholding human rights principles and has adopted them as a key approach in conducting business operations.

S&P strictly complies with all applicable laws, regulations, rules, and standards at both national and international levels to prevent and mitigate the risk of human rights violations throughout the value chain.

This Human Rights Due Diligence Manuals & Procedures has been developed as a guideline for S&P to identify and assess human rights risks, establish preventive and mitigating measures, and provide remedies for affected rights holders. The objective is to ensure that the organization conducts the business in a sustainable, transparent, and socially responsible manner in every aspect of our operations. This approach aligns with the framework endorsed by the United Nations to prevent or minimize adverse human rights impacts from business activities. The framework is built upon three core pillars; Protect, Respect, and Remedy. The framework mandates that businesses have a responsibility to conduct Human Rights Due Diligence (HRDD) to assess potential human rights risks and impacts, and to implement measures to prevent violations both in the present and in the future.

## **1.2 Objectives**

S&P recognizes the importance of human rights in business operations and has therefore conducted Human Rights Due Diligence (HRDD) in accordance with the United Nations Guiding Principles on Business and Human Rights (UNGPs). The objectives of this initiative are as follows:

- 1) To identify human rights risk issues or impacts, whether potential or actual, throughout S&P's value chain, including the impacts possibly affecting stakeholders or rights holders, both internal and external, who could be affected by S&P's business activities.
- 2) To prioritize human rights risks, enabling S&P to manage and control such risks through existing control measures as well as additional mitigation efforts.
- 3) To establish a clearly structured process that allows business units or relevant departments to identify, manage, and monitor human rights risks and impacts arising from their operations and activities under their responsibility.
- 4) To develop and improve S&P's management approach and administrative systems, including corporate strategies, in order to reduce risks and impacts to an acceptable level. This includes implementing appropriate measures to prevent negative impacts and/or to take remedial actions and provide fair and appropriate compensation to affected rights holders whose rights have been violated.

### 1.3 Scope

S&P has defined a comprehensive scope for human rights due diligence, covering the core business operations as well as those of the group companies (including subsidiaries, joint ventures, and affiliated companies). This also extends to stakeholders/rights holders, including employees, suppliers/contractors, business partners, customers, and communities, particularly vulnerable groups at risk of human rights violations, by considering relevant human rights issues throughout S&P's value chain.

The human rights due diligence process has been designed to align with both national and international standards and practices. These include the Constitution of Thailand, applicable labor laws in Thailand and in countries where S&P operates, the United Nations Guiding Principles on Business and Human Rights (UNGPs), the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work.

### 1.4 Definitions of Human Rights

“Human rights” refer to the fundamental rights that all human beings are equally entitled to, regardless of differences in physical characteristics, race, nationality, ethnicity, skin color, ancestry, language, religion, social status, gender, gender identity, sexual orientation, age, disability, political opinion, or marital status. Everyone is entitled to equal rights and protection against violations by others”.<sup>1</sup> These rights are based on four key principles as follows:

- **Universal rights:** Human rights are universal rights, meaning that all people are entitled to them equally, regardless of status or differences such as race, gender, nationality, ethnicity, religion, culture, or any other condition.
- **Inalienable rights:** Human rights cannot be taken away from or transferred by any person. The only exceptions are those recognized by law, such as restrictions through a judicial process that aligns with international standards.
- **Indivisible rights:** All human rights are equally important and cannot be separated. For example, the right to life (a civil right) and the right to access public health services (an economic and social right) are interlinked, as access to quality healthcare directly affects one's ability to live and overall quality of life.
- **Interdependent and interrelated rights:** Human rights are interconnected and interdependent. The development of one right often leads to the advancement of others, while the infringement of one right can negatively impact others. For instance, the right to education and the right to work are closely connected receiving a good education increases opportunities for decent employment.

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<sup>1</sup> Universal Declaration of Human Rights (UDHR)

## 1.5 United Nations Guiding Principles on Business and Human Rights (UNGPs)

Human rights issues in the business sector have gained increasing attention from multiple stakeholders, including investors, government agencies, organizations, civil society groups, and the media. The business sector plays a key role in protecting and promoting human rights through improving quality of life and developing public infrastructure; for example, by fostering safe and healthy working environments and ensuring that products and services do not infringe on human rights. However, business activities can also lead to human rights violations such as health impacts on workers caused by unsafe or non-compliant work environments, breaches of customers' personal data, or the use of forced labor within supply chains. These issues can harm S&P's image and may result in public backlash or legal action.

To address human rights concerns, the United Nations Human Rights Council (UNHRC) issued the United Nations Guiding Principles on Business and Human Rights (UNGPs) in 2011. These principles are based on three core pillars; Protect, Respect, and Remedy. The Human Rights Due Diligence (HRDD) process is central to this framework. It begins with S&P's public commitment to human rights through corporate policy, followed by risk assessments, ongoing monitoring of practices, and the establishment of grievance mechanisms in cases where business activities result in human rights violations.

The UN Guiding Principles on Business and Human Rights (UNGPs) emphasize three foundational pillars, with the following two directly relevant to the business sector:

- **Pillar 1: Protect** – Refers to the State's duty to protect against human rights abuses linked to business operations, whether caused by state-owned entities or private sector organizations.
- **Pillar 2: Respect** – Refers to the responsibility of all business enterprises, regardless of type or size, to respect human rights throughout their operations.
- **Pillar 3: Remedy** – Refers to the provision of effective remedy, including correction, restoration, and compensation, when human rights violations occur as a result of business activities. Both the state and business entities must establish effective grievance and remedy mechanisms.

In terms of best practices related to Human Rights Due Diligence (HRDD) and Human Rights Risk Assessment (HRRRA), the following guidelines apply:

**UNGP Clause 17** Businesses should operate responsibly by adhering to human rights principles to prevent and mitigate impacts. This includes assessing human rights risks and impacts, both potential and actual, and implementing preventive and corrective measures, as well as closely monitoring outcomes. Furthermore, businesses should communicate transparently with the public to ensure that those affected receive appropriate and fair remedy. Human Rights Due Diligence (HRDD) should be conducted based on the following core principles:

- It must cover all human rights impacts that a business may cause or contribute to through its operations. This includes activities such as raw material sourcing, production, transportation, and the distribution of goods and services.
- Businesses vary in complexity depending on their size and the nature of their operations. These differences affect the level of risk and potential human rights impacts.
- HRDD should be an ongoing process as risks of human rights violations may change over time in response to economic, social, environmental conditions, and business contexts.

**UNGP Clause 18** To assess human rights risks, businesses should identify and evaluate both actual and potential human rights risks and impacts across all activities in which they are involved. This includes both direct activities undertaken by the business itself and indirect impacts arising from the company's business relationships with third-party entities. Companies should identify and assess human rights risks through the following processes:

- Risk assessments should be conducted by internal or external human rights experts who are independent.
- Consultations should be held with affected rights holders and other relevant stakeholders, in a manner appropriate to the size of the company and the business context.

**UNGP Clause 19** To prevent and mitigate human rights impacts, businesses should integrate the findings from the human rights due diligence process into their core operations. This involves working in collaboration with the relevant responsible persons or departments, and establishing appropriate internal procedures and management measures to effectively address and manage human rights risks.

**UNGP Clause 20** Businesses should monitor and evaluate the effectiveness of their efforts to address human rights impacts by establishing appropriate indicators and supporting data.

**UNGP Clause 21** Businesses should be prepared to communicate the results of human rights risk assessments to the public, especially in cases where the risks have drawn attention or have been directly raised by stakeholders or their representatives.

Apart from the aforementioned requirements and standards, there are other important human rights instruments and standards based on universally recognized international human rights principles, including the International Bill of Human Rights, which comprises The Universal Declaration of Human Rights (UDHR), International Covenant on Civil and Political Rights (ICCPR), and International Covenant on Economic, Social and Cultural Rights (ICESCR) including Declaration on Fundamental Principles and Rights at Work of International Labour Organization (ILO).



To ensure that readers of this manual understand the key human rights issues that should be prioritized, this guideline compiles fundamental human rights issues as outlined in international human rights obligations, based on the Business and Human Rights Guide co-developed by Monash University, the United Nations Global Compact (UNGC), and the Office of the United Nations High Commissioner for Human Rights (OHCHR), as shown in **Appendix A**.

## 2 Human Rights Due Diligence (HRDD)

S&P's Human Rights Due Diligence (HRDD) procedures is guided by the implementation framework based on the United Nations Guiding Principles on Business and Human Rights (UNGPs), encompassing five key steps (as illustrated in **Figure 1**) as follows:

**Procedure 1:** Policy and Principles Declaration on Respect for Human Rights

**Procedure 2:** Assessment of Actual or Potential Impacts

**Procedure 3:** Integration of Assessment Results into Organizational Management

**Procedure 4:** Monitoring and Reporting on Actions Taken

**Procedure 5:** Addressing and Remediating Impacts



*Figure 1 S&P's comprehensive human rights due diligence procedures*

## 2.1 Procedure 1: Policy and Principles Declaration on Respect for Human Rights

S&P has established a Human Rights and Labor Practices Policy to demonstrate the commitment and principles in respecting human rights throughout all activities in the value chain. This policy has been developed based on the “A Guide for Business: How to Develop a Human Rights Policy” by the United Nations Global Compact (UNGC), as well as relevant national and international laws, regulations, and standards. These include the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), the United Nations Guiding Principles on Business and Human Rights (UNGPs), the “Standards of Conduct for Business” for eliminating discrimination based on sexual orientation and gender identity by the Office of the United Nations High Commissioner for Human Rights (OHCHR), the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, and labor standards and laws of each country in which S&P operates.

S&P’s policy applies to the affiliated companies, subsidiaries, and related companies over which S&P has control. It covers employees, contractors, suppliers and business partners, customers and consumers, and communities, as well as all stakeholders and vulnerable groups involved (as detailed in *Table 1*).

**Table 1** *Scope of Application of S&P’s Human Rights and Labor Practices Policy*

Scope	Operation	Coverage
<b>S&amp;P’s Business Operations</b>	<ul style="list-style-type: none"> <li>• Comply with the policies, requirements, and various guidelines related to human rights management procedures.</li> <li>• Conduct comprehensive human rights due diligence.</li> </ul>	<ul style="list-style-type: none"> <li>• Affiliated companies, subsidiaries, and related entities under S&amp;P’s control</li> <li>• Stakeholders and rights holders including employees, contractors, suppliers, business partners, customers, consumers, and communities</li> <li>• Vulnerable groups such as the elderly, children and youth, women, pregnant women, persons with disabilities, minorities, migrant workers, third-party contracted workers, and the LGBTQI+ community</li> </ul>
Contractors, suppliers, business partners, and alliances	Support and appropriately adopt the policy and human rights practices.	Operate business activities in compliance with relevant laws, regulations, and human rights standards, including principles outlined in contractual agreements with S&P, and report operational outcomes upon request.

## 2.2 Procedure 2: Assessment of Actual or Potential Impacts

This process is a critical step under the UN Guiding Principles on Business and Human Rights (UNGPs), which emphasize the responsibility of businesses to identify, analyze, and understand the human rights impacts arising from their activities or from their business relationships. Such actions enable more informed strategic decision-making and the development of management approaches aimed at preventing and mitigating negative impacts on stakeholders, both internal and external to the organization. The implementation process is outlined as follows (*Figure 2*).



Figure 2 S&P's Human Rights Risk and Impact Assessment Procedures

### 2.2.1 Planning and Scoping

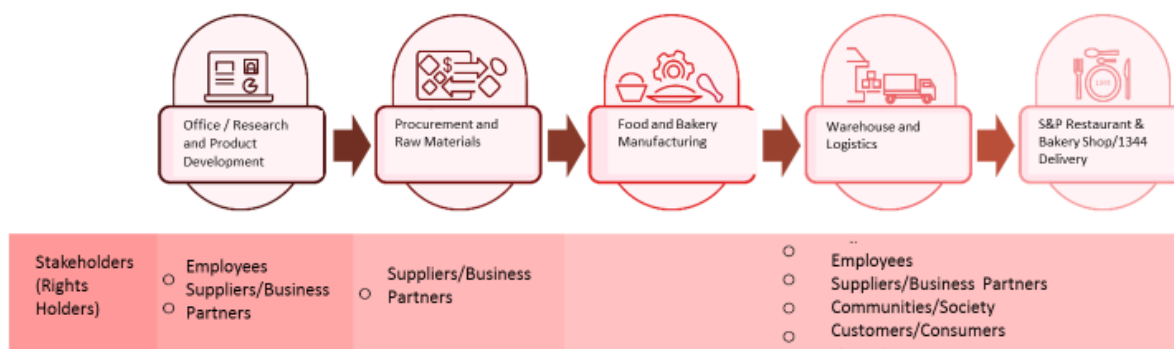
The first procedure in assessing human rights risks and impacts should begin with clear planning and scoping of the assessment to ensure that it comprehensively covers all key issues relevant to the business context and related activities. Planning and defining the assessment scope should take into consideration the following points:

- 1) **Define Assessment Objectives:** Identify the primary goals of the assessment such as identifying human rights risks, prioritizing impacts, and developing a management plan for addressing those risks and impacts.
- 2) **Identify Resources and Key Personnel:** Appoint a team with expertise in human rights to conduct impact assessments and manage data appropriately.
- 3) **Analyze Business Context:** The operation consists of the following processes:
  - Review human rights risk issues of S&P to ensure they cover all business operations in various countries, including affiliated companies, subsidiaries, and related entities. This includes gathering data on human rights impacts or risks from S&P's internal sources such as complaint and whistleblowing processes, grievance mechanisms, employee satisfaction surveys, and communication or complaint channels from external stakeholders.

- Review human rights issues of other companies within the same industry using publicly available sources such as websites, annual sustainability reports, human rights performance disclosures, or human rights management systems. This also includes analyzing legal requirements and international standards relevant to the business.
  - Review human rights risk issues through reports from the United Nations and non-profit organizations such as Human Rights Watch, Amnesty International, Business for Social Responsibility Organization, Business & Human Rights Resource Centre, etc.
- 4) **Set Comprehensive Boundaries:** The review and consideration of scope should cover geographic areas (areas of business operation), activities, and business relationships, both in the form of direct activities carried out by S&P and indirect activities through operations of suppliers or contractors related to S&P's business. These may result in complicity in human rights violations through third parties, including:
- **Direct Complicity:** This refers to cases where S&P is directly aware of and involved in activities that violate human rights. For example, donating equipment that could be used to support human rights abuses, even if S&P is not directly committing the violation, such support is considered as complicity in the abuse.
  - **Beneficial Complicity:** This refers to situations where S&P does not commit the human rights violation ourselves but benefits from actions that are contrary to human rights principles. For instance, when a government protects an area crucial to S&P's operations, but does so in a way that violates the human rights of the local community.
  - **Silent Complicity:** This refers to situations where S&P does not take action or fails to assume responsibility when human rights violations occur. Even if S&P is not directly involved, the failure to prevent or address the situation constitutes complicity. For example, S&P fails to investigate or resolve discriminatory hiring practices by our contractors.

### 2.2.2 Human Rights Risks Identification

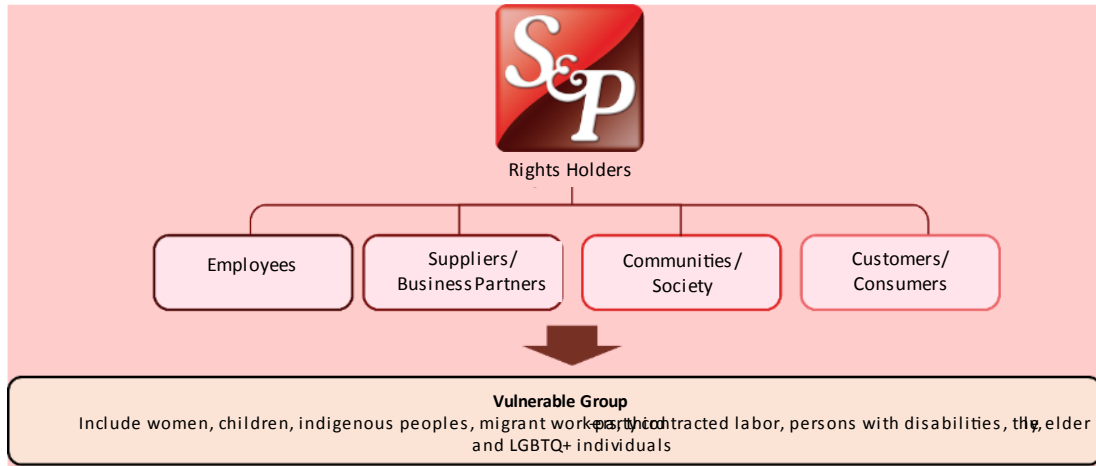
S&P will consider our business value chain in order to identify and categorize relevant human rights issues, with a focus on assessing the risks related to human rights violations in each segment of the value chain. This is to ensure that the scope of the assessment is clear and comprehensive. An example of the scope of S&P's human rights risk assessment and the stakeholders who may be affected (rights holders) is shown in Figure 3.



**Figure 3** Value chain and rights holders relevant to S&P

Once the value chain has been identified, S&P will be able to determine the relevant human rights risk issues in each business unit and value chain segment. This will allow for a comprehensive identification of potential risks, leading to effective impact analysis and the development of appropriate preventive or remedial measures. The process in this step can be summarized as follows:

- Human rights risk issues and impacts associated with S&P's activities
- Rights Holders or individuals affected by risks related to S&P's activities. These include S&P's employees, suppliers, contractors, or business partners, customers, and local communities including vulnerable groups, who are part of the rights holders and may be disproportionately impacted by risks related to S&P's operations (as shown in Figure 4). These groups may include women, children, indigenous peoples, migrant workers, third-party contracted labor, persons with disabilities, the elderly, and LGBTQ+ individuals, who often face limitations or barriers in accessing their rights and opportunities compared to others. Examples of human rights risk issues related to each rights holder group are shown in *Figure 5*.
- Identification of existing risk prevention or control measures currently undertaken by S&P to mitigate those specific risks.
- Identification of salient human rights issues which S&P must monitor and evaluate, along with defining additional measures to further mitigate such risks.



**Note:** The rights holders and vulnerable groups potentially affected by S&P's business operations may change if there is an expansion, modification, or addition of new business activities. Therefore, it is essential to maintain an ongoing human rights assessment process to ensure that the process remains comprehensive in identifying and mitigating potential future risks.

**Figure 4: Rights holders at risk of being affected by S&P's business operations**



*Figure 5: Examples of Human Rights Risk Issues for Each Group of Rights Holders*

To identify human rights risk issues and other related information, S&P must collect data from responsible departments involved in activities related to the identified risk issues, as outlined in **Figure 5**. Appropriate methods may be used depending on the organization, such as:

### 1) Organizing workshops to assess human rights risks

Activities in the workshop may include:

- Grouping participants based on the assessment scope Participants are grouped based on the defined assessment scope, taking into account the rights holders or those potentially affected by business activities throughout the value chain. The assessment scope should cover the types of business and operational activities, as follows:
  - S&P Restaurant & Bakery Shop, S&P Bakery Mart & Bakery Shop, S&P Food & Bakery
  - S&P Production Hub
  - S&P Delivery and Takeaway (DeTA)
  - Specialty Business (including Maisen, Motoi, Umenohana, Patara, Patio, Nais restaurants, and SNP Cake Studio)
  - S&P catering business
  - Retail, OEM (Original Equipment Manufacturer), and Export Business
  - Food and Bakery Manufacturing Business including the Food Manufacturing Factory (Lad Krabang) and Bakery Manufacturing Factories (Bangna-Trad KM 23.5 Factory, Sukhumvit 62 Factory, and Lamphun Factory)
  - Distribution Center (Bangna-Trad KM 23.5)
  - S&P Web & Line
  - S&P Head Office

(2) Identifying Human Rights Risk Issues Each group jointly identifies human rights risk issues that have already occurred (actual) and those that are likely to occur (potential), within the scope of activities and responsibilities under their charge. This includes relevant fundamental international human rights principles associated with the identified issues, the rights holders, and the impacts experienced or potentially experienced by those rights holders. The Human Rights Risk Register is used as a tool to collect data and assess risk levels. (An example of the Human Rights Risk Register is shown in **Table 1**.)

(3) Risk Assessment Each group evaluates the level of risk for the identified human rights issues to understand the severity and likelihood of each risk. The assessment is based on the Human Rights Risk Matrix, which is referenced in **Section 2.2.3** as will be discussed further.

(4) Identifying Risk Prevention or Control Measures Each group identifies the current measures that S&P has in place to control and mitigate the risks associated with the specified human rights issues.

## **2) Data Collection through the Use of the Human Rights Risk Register**

To streamline the coordination process, S&P may distribute the Human Rights Risk Register to relevant departments to complete with the necessary information. These departments will then return the completed data to the main responsible unit, which acts as the central coordinator for data compilation. The register will include information on actual or potential human rights risk issues, the impacts related to the company's activities, and the preventive or risk control measures currently implemented by S&P.



Table 2: Example of a Human Rights Risk Register

Human Rights Risk Issues	Potential Human Rights Issues	Current Existing Measures	Cases or Incidents of Human Rights Violations			Responsible Department
			Most Severe Incident	Most Recent Incident	Other or Recurring Incidents	
Rights Holders: Employees						
Working condition	<ul style="list-style-type: none"><li>● Lack of appropriate facilities and infrastructure</li><li>● Unsafe working environment</li><li>● Working overtime without consent or prior notice</li><li>● Unfair wage payment</li><li>● Unfair dismissal without advance notice</li><li>● Lack of channels for feedback or complaints</li></ul>	<ul style="list-style-type: none"><li>● Corporate Governance Policy</li><li>● Human Rights Policy</li><li>● Sustainable Development Practices</li><li>● Whistleblower or Complaint Channels</li><li>● Corporate Governance Policy</li><li>● Code of Conduct</li></ul>	<b>Incident Details:</b> 1. Date of incident: xx 2. Frequency of occurrence: xx 3. Incident details: xx 4. Location: xx 5. Severity of impact on affected persons: xx 6. Number of affected persons: xx 7. Duration of remedy period: xx 8. Remedy methods: xx 9. Additional measures: xx	<b>Incident Details:</b> 1. Date of incident: xx 2. Frequency of occurrence: xx 3. Incident details: xx 4. Location: xx 5. Severity of impact on affected persons: xx 6. Number of affected persons: xx 7. Duration of remedy period: xx 8. Remedy methods: xx 9. Additional measures: xx	<b>Incident Details:</b> 1. Date of incident: xx 2. Frequency of occurrence: xx 3. Incident details: xx 4. Location: xx 5. Severity of impact on affected persons: xx 6. Number of affected persons: xx 7. Duration of remedy period: xx 8. Remedy methods: xx 9. Additional measures: xx	<b>Informant:</b> Department: xx  Name of Informant: xx  Email: xx  Recording date : xx

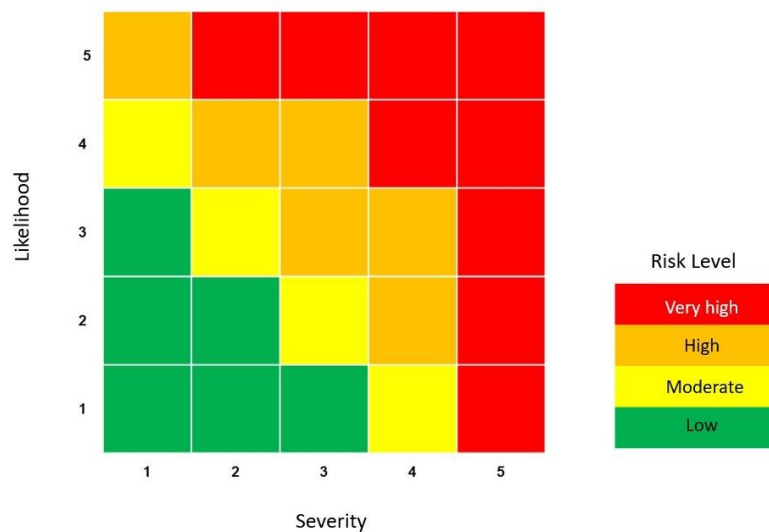
**Notes:**

Indicates information that must be regularly reviewed on an ongoing basis.

Indicates information that must be collected to support the human rights risk assessment process.

### 2.2.3 Human Rights Risk Assessment

The assessment of human rights risks is based on two dimensions; Severity and Likelihood of occurrence. The analysis is illustrated using a 5x5 risk matrix (as shown in **Figure 6**). Human rights risks are categorized into four levels; very high, high, moderate, and low. Risks that fall into the highest level are considered critical issues requiring prioritized management. These may involve the implementation of additional measures or stricter enforcement of existing measures to mitigate either the severity and/or the likelihood of human rights violations.



Note: The Human Rights Risk Matrix has been adapted from S&P's Enterprise Risk Matrix and Human Rights Due Diligence Handbook for Small and Medium-Sized Enterprises (2023)

**Figure 4** Matrix for human rights risk assessment

Assessment Criteria for Severity (as shown in **Table 3**) are based on three key factors: the scale of impact, the number of individuals affected, and/or the remendability of the impact, as detailed below:

- **Scale:** The seriousness of the impact, such as risks that affect the right to life, health, and safety of employees, or the health of rights holders or individuals affected by S&P's business activities.
- **Scope:** The range or extent of stakeholders (rights holders) who may be affected by the risk. This includes the number of people affected or likely to be affected, for example, the disruption of livelihoods of an entire community or the infringement of collective bargaining rights of all employees.
- **Remendability:** The degree to which affected individuals can be restored to their original state before the violation occurred. High-severity risks typically involve low remendability, for instance,

damage to religious sites or harm to ethnic communities resulting from S&P's construction activities.

The severity level is assessed based on the human rights risk or impact that has occurred. The assessment does not involve summing all contributing factors; instead, it focuses on the worst-case scenario, according to the assessment criteria, scale of impact, number of individuals affected, and/or remediability, whichever is most severe.

For the likelihood assessment, the evaluation is based on the probability and/or frequency of occurrence (as outlined in **Table 4**) and includes:

- Actual Events: Events that have previously occurred are assessed based on their frequency, combined with a review of additional control measures to estimate the likelihood of recurrence.
- Potential Events: Events that have not occurred but may potentially happen are evaluated based on the projected likelihood of occurrence, along with existing control measures, to determine the probability of such events taking place in the future.

Table 3 Human rights risk assessment criteria: Severity

Severity Level	Scale		Scope	Remendability
	Impact on health	Impact on other factors (e.g. property, personal data, restrictions on rights)		
<b>Very high (5)</b>	Severe impact on physical or mental health and safety, life-threatening or causing permanent disability.	Unable to live normally, including restrictions on the rights of those affected.	Affects all relevant stakeholders in the group (e.g., entire community, all employees, all suppliers, all customers) (100%).	Unable to restore stakeholders (rights holders) to normal conditions, or takes more than 5 years.
<b>High (4)</b>	Severe impact on physical or mental health, requiring medical treatment and resulting in work absence.	Significantly affects livelihood, requiring a change in lifestyle.	Affects most stakeholders (rights holders) in the group (>50% - <100%).	Restoration to normal possible within 3–5 years.
<b>Moderate (3)</b>	Impacts physical or mental health requiring medical attention.	May require minor long-term adjustment, or lifestyle change of less than 50%.	Affects some stakeholders (rights holders) but not more than half (>25% - 50%).	Restoration of stakeholders (rights holders) to normal condition within 1–2 years.
<b>Low (2)</b>	Minor impact on physical or mental health, requiring only basic first aid.	Minor short-term adjustment or lifestyle change less than 25%.	Affects a portion of the stakeholder (rights holder) group (1% - 25%).	Restoration of stakeholders (rights holders) to normal possible within 6 months – 1 year.

Severity Level	Scale		Scope	Remendability
	Impact on health	Impact on other factors (e.g. property, personal data, restrictions on rights)		
Very low (1)	Very minor impact on physical or mental health, no medical treatment needed.	Little to no impact on livelihood.	No stakeholders (rights holder) are affected (0%).	Restoration of stakeholders (rights holders) to normal condition within less than 6 months.

*Table 4: Human Rights Risk Assessment Criteria – Likelihood of Occurrence*

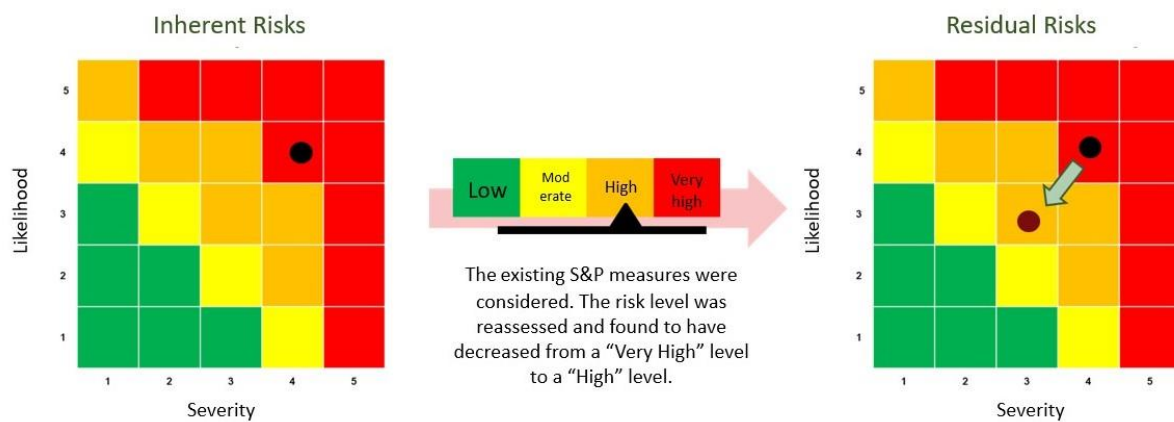
Likelihood level	Chance of occurrence	Frequency of occurrence	Example
Very high (5)	Very likely to occur (more than 80%)	Occur more than once in a year.	The event certainly occurs.
High (4)	Highly likely to occur (50-80%)	Occur once in a year.	The event is likely to occur.
Somewhat likely to occur (3)	Moderately likely to occur (30-50%)	Occur once or more in a period of more than 1 to 2 years.	The event possibly occurs but not certain.
Rare (2)	Very unlikely to occur (10-30%)	Occur once or more in a period of more than 2 to 3 years.	The event rarely occurs.
Very rare (1)	Very unlikely to occur (less than 10%)	Occur once or more in a period of more than 3 years, or never.	The event may occur only in specific circumstances.

## Processes for Human Rights Risk Assessment

**1) Inherent Risk Assessment:** Evaluate the inherent risk using the assessment criteria provided in *Table 3* and *Table 4*, which consider both the severity level of the risk and its impacts (i.e., scale of impact, number of affected individuals, and remendability ) as well as the likelihood of the issue occurring prior to the implementation of any company control or mitigation measures.

**2) Residual Risk Assessment:** Evaluate the residual risk using the same criteria applied to the inherent risk (*Table 3* and *Table 4*). However, this process requires S&P to take into account the existing control or management measures currently in place (as referenced in the assessment tool in *Table 2*) to determine the remaining level of risk.

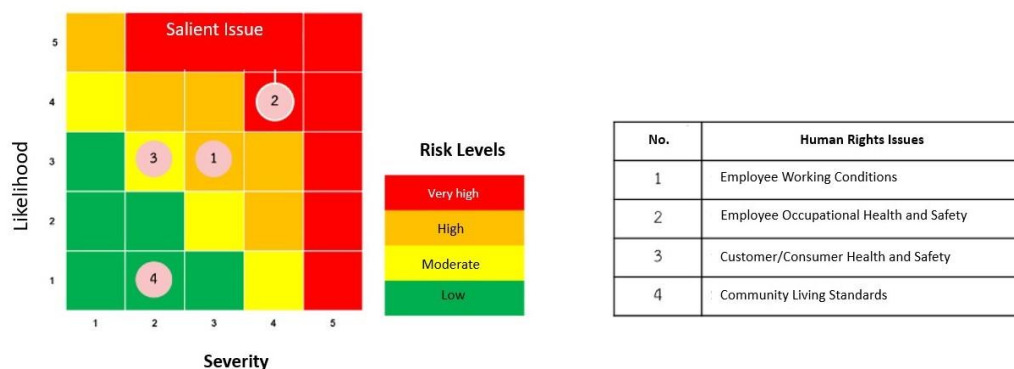
An example of both inherent and residual risk assessments is illustrated in *Figure 7*.



**Figure 7: Examples of Inherent and Residual Risk Assessment for Occupational Health and Safety Issues of Employees in the Food Manufacturing Factories**

Salient Issues are identified after conducting a residual risk assessment. The human rights issue with the highest risk level is considered the residual risk at a very high level (marked in red), due to both high severity and high likelihood. S&P should prioritize and address this issue by reviewing the existing control measures and implementing additional risk mitigation actions.

An example of how salient human rights issues are determined is illustrated in *Figure 8*.



**Figure 5** Prioritizing Risks of Residual Issues and Salient Issues of Human Rights

Once human rights risks and impacts have been assessed, the results will enable S&P to plan and manage potential risks or impacts accordingly. S&P's operational approach and risk mitigation measures should be aligned with each level of risk, as outlined in *Table 5*.

**Table 5: S&P's Operational Approaches Based on Risk Levels**

Risk Levels	Operational Approaches
Low	Comply with operational standards that are consistent with relevant policies and laws. Regularly monitor and review human rights practices.
Moderate	Pay close attention to risk management by considering measures to reduce the risk level. Continuously and regularly monitor the risk-prone situations.
High	Implement strict preventive and corrective measures. Improve S&P's risk management system to enhance operations and reduce human rights impacts.
Very high	Take immediate measures to reduce risk such as suspending activities associated with human rights violations. Conduct in-depth investigations and review operational processes and relevant measures, particularly in case of serious human rights violations.

#### 2.2.4 Impact Mitigation and Management

After completing the human rights risk and impact assessment, S&P should implement additional measures to address potential impacts particularly in areas identified as high or very high risk. These measures should focus on minimizing negative impacts and enhancing potential positive outcomes. It is also essential to continuously monitor and evaluate the outcomes as well as reviewing the action plan to ensure maximum effectiveness. After implementing human rights impact mitigation actions, a follow-up assessment should be conducted to identify any residual impact.

#### 2.2.5 Reporting

To ensure that the company is aware of the current human rights situation and adequately prepared for future operations, a Human Rights Risk and Impact Assessment Report has been developed and submitted for executive review. This report outlines the present circumstances and proposes operational plans for addressing human rights concerns, particularly in light of potential business expansions or changes in existing operational activities. The primary objective is to prevent and mitigate human rights risks that may arise and to proactively prepare for potential changes. This includes revising and updating the Human Rights Risk Register to reflect emerging or evolving risks in a timely manner.

The process aligns with the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, which recommend that businesses regularly assess and disclose their human rights risks and impacts.

### **Reporting Human Rights Risks and Impacts According to the UNGPs Guidelines<sup>2</sup>**

The UNGPs (United Nations Guiding Principles on Business and Human Rights) state that businesses should be prepared to communicate human rights risks and impacts externally. This communication should have the following characteristics:

- The format and frequency of the communication should reflect the scale and severity of the human rights impacts, and the information should be easily accessible to stakeholders.
- The disclosed information should be sufficiently comprehensive to enable stakeholders to assess whether the organization has responded adequately to the relevant human rights impacts or not.
- The communication should not pose risks to the safety of stakeholders or employees involved, and must consider legal requirements related to the protection of business confidentiality.

### **Reporting Human Rights Risks and Impacts According to the OECD Guidelines<sup>3</sup>**

The OECD states that communication of information regarding business due diligence policies, processes, and activities undertaken to identify and address potential negative impacts should be carried out as follows:

- Information regarding comprehensive human rights due diligence procedures should be disclosed publicly, taking into account trade secrets, concerns about competition, and safety. Recommended disclosure channels include annual reports, sustainability reports, corporate responsibility reports, or other appropriate formats. This information should align with responsible business conduct policies and include measures being implemented to integrate responsible business into policies and management systems. It should also include details on key risks, identified or assessed adverse impacts, prioritization criteria for risk mitigation, expected timeframes for improvement and outcomes, as well as measures for monitoring and evaluating performance.
- Information should be published in an accessible manner, such as on S&P's website, and use language that stakeholders can easily understand.
- For human rights impacts caused or contributed to by S&P, there should be readiness to communicate with affected individuals. Communication should be timely, culturally sensitive,

<sup>2</sup> The National Human Rights Commission of Thailand, Guiding Principles on Business and Human Rights in Accordance with the United Nations Framework on Protect, Respect, and Remedy : <https://thaituna.org/home/download/activity/3.หลักการชี้แนะ%20UNGPs.pdf>

<sup>3</sup> OECD, OECD Due Diligence Guidance for Responsible Business Conduct: <https://mneguidelines.oecd.org/oecd-due-diligence-guidance-for-responsible-business-conduct-thai.pdf>



and in a format that ensures accessibility. The information should be directly relevant to those affected, especially when concerns are raised by the affected individuals themselves or the representatives of the rights holders.

### 2.3 Procedure 3: Integration of Assessment Results into Organizational Management

After conducting a human rights risk and impact assessment, S&P must integrate the assessment results into the internal management processes to ensure effective management of the identified impacts. This involves considering preventive and remedial measures to ensure that actual or potential human rights risks arising from S&P's business activities are comprehensively addressed. In addition, S&P should aim to enhance our capacity to generate positive impacts to the fullest extent possible. Business activities associated with high or severe levels of human rights risks and impacts must be managed with strict oversight. The formulation of human rights impact management approaches and measures should take into account the following considerations:

- Remedial measures and approaches must comply with international human rights standards and be based on human rights principles.
- Remedial approaches should clearly define the compensation mechanisms, and the remedy process should vary according to the context of the incident, the affected individuals, and the nature of the human rights violation.
- Human rights impacts cannot be compensated or offset in the same way as other types of impacts such as environmental impacts. In some cases, carbon dioxide emissions in one area may be offset by reducing emissions in another area (carbon offsetting). However, in case of human rights, generating positive impacts in one location cannot compensate for or negate negative impacts occurring elsewhere. For example, if S&P's activities affect the health of employees due to a lack of proper protective equipment or insufficient occupational health training, such impacts cannot be offset by improving the working environment in another area. Instead, human rights remedies must focus on directly addressing the harm experienced by the affected individuals and implementing preventive measures to ensure similar incidents do not recur in the future.

Examples of human rights impact management measures currently implemented by S&P in managing human rights issues are presented as follows (*Table 6*).

**Table 2** Examples of Current Human Rights Impact Mitigation Measures by S&P

Human Rights Issues	Measures currently implemented by S&P
Labor rights	<ul style="list-style-type: none"> <li>• Human Rights and Labor Practices Policy</li> <li>• Sustainability Development Policy</li> <li>• Complaint and Whistleblowing Channels: via telephone at 1344, email at <a href="mailto:whistleline@snpfood.com">whistleline@snpfood.com</a> and complaint drop boxes</li> <li>• Corporate Governance Policy</li> <li>• Code of Conduct</li> <li>• Safe &amp; Happy Work Place Project</li> <li>• The Welfare Committee serves as the representative of all employees in overseeing employee welfare matters (Collective Bargaining Agreements).</li> <li>• Human Rights Collaboration Project with The Walt Disney Company Limited aligned with International Labour Standards.</li> <li>• Standard Operating Procedures (SOPs) for restaurant front operations, vendor selection, kitchen management, service processes, etc.</li> </ul>
Community rights	<ul style="list-style-type: none"> <li>• Human Rights and Labor Practices Policy</li> <li>• Sustainability Development Policy</li> <li>• Complaint and Whistleblowing Channels: via telephone at 1344, email at <a href="mailto:whistleline@snpfood.com">whistleline@snpfood.com</a> and complaint drop boxes</li> <li>• Corporate Governance Policy</li> <li>• Code of Conduct</li> <li>• Stakeholder Engagement Policy</li> <li>• Accurate, complete, and transparent communication and disclosure of S&amp;P's operations</li> <li>• QSC Standards (Quality, Service, and Cleanliness)</li> <li>• Standard Operating Procedures (SOPs) for restaurant front operations, vendor selection, kitchen management, service processes, etc.</li> </ul>

**Table 3**      *Examples of Current Human Rights Impact Mitigation Measures by S&P*  
(continued)

Human Rights Issues	Measures currently implemented by S&P
Rights of Suppliers / Contractors / Business Partners	<ul style="list-style-type: none"> <li>● Human Rights and Labor Practices Policy</li> <li>● Sustainability Development Policy</li> <li>● Complaint and Whistleblowing Channels: via telephone at 1344, email at <a href="mailto:whistleline@snpfood.com">whistleline@snpfood.com</a> and complaint drop boxes</li> <li>● Corporate Governance Policy</li> <li>● Code of Conduct</li> <li>● Criteria for Sourcing and Selecting Suppliers</li> <li>● Criteria for Identifying, Selecting, and Evaluating Suppliers in terms of ESG</li> <li>● Stakeholder Engagement Policy</li> <li>● Vendor Management</li> <li>● Approved Vendors List (AVL)</li> <li>● Agreement to comply with S&amp;P Code of Conduct for Suppliers</li> <li>● Human Rights Risk Assessment with Tier 1 Suppliers</li> <li>● Standard Operating Procedures (SOPs) for restaurant front operations, vendor selection, kitchen management, service processes, etc.</li> <li>● Safety Policy and Labor Policy as guidelines to ensure no harm to employees and contractors/vendors (Suppliers/Vendors) working within S&amp;P's premises.</li> </ul>
Consumer rights	<ul style="list-style-type: none"> <li>● Human Rights and Labor Practices Policy</li> <li>● Sustainability Development Policy</li> <li>● Complaint and Whistleblowing Channels: via telephone at 1344, email at <a href="mailto:whistleline@snpfood.com">whistleline@snpfood.com</a> and complaint drop boxes</li> <li>● Corporate Governance Policy</li> <li>● Code of Conduct</li> <li>● Stakeholder Engagement Policy</li> <li>● Customer Satisfaction Survey using electronic format (E-Survey)</li> <li>● Service Master Program: A 5-step service training course to create a culture of Service Excellence in both product and service quality</li> <li>● QSC Standards (Quality, Service, and Cleanliness)</li> </ul>

**Table 3**      *Examples of Current Human Rights Impact Mitigation Measures by S&P*  
(continued)

Human Rights Issues	Measures currently implemented by S&P
	<ul style="list-style-type: none"> <li>• ISO 22000: 2018 System: An international standard for food safety and compliance with established quality standards</li> <li>• FSSC 22000 System (Food Safety System Certification 22000): A certification system for food production safety standards</li> <li>• Quality and Safety Assurance System: Critical Control Points (CCP) to enhance efficiency in preventing contamination</li> <li>• Product Testing Laboratory at the factory, certified under ISO/IEC 17025: 2017 standards</li> <li>• GHPs Standards (Good Hygiene Practices): Standards for hygienic practices in food production</li> <li>• HACCP Standards (Hazard Analysis and Critical Control Point): A system for identifying hazards and critical control points in food production</li> <li>• ISO 22000: 2018 Standards (Food Safety Management System): A system for managing food safety</li> </ul>

## 2.4 Procedure 4: Monitoring and Reporting on Actions Taken

After implementing the preventive and corrective measures, S&P should continuously monitor progress and evaluate the effectiveness of these measures to ensure that the actual and potential impacts from business activities are managed efficiently. Resources should be allocated, and responsibilities assigned to relevant departments or personnel to carry out the measures or practices defined. S&P can use the following channels or processes for monitoring:

- **Complaint Mechanisms:** Information from reporting channels such as whistleblower hotlines or complaint boxes, including recommendations from the Employee Welfare Committee, which may have information related to incidents such as employee harassment or inappropriate overtime work.
- **Employee Engagement Surveys:** Surveys containing information related to human rights such as workplace environment, experiences of discrimination, or feedback from executives or supervisors.
- **Internal Audits:** Processes for reviewing and assessing risks and impacts that may arise from the organization's activities, evaluating internal processes and policies to ensure compliance with human rights principles, and auditing suppliers and contractors that may have human rights issues.

- **Reports from Headquarters:** Reports that may contain information related to national human rights issues and their connections to S&P's business.

Monitoring and evaluating performance is another crucial process. Defining indicators is an essential tool for monitoring and assessing performance, demonstrating the effectiveness of processes, and supporting opportunities for continuous operational development. An example of recommended human rights performance indicators is shown in *Table 7*.

**Table 4** *Examples of Indicators for Monitoring and Reporting Human Rights Performance*

Human Rights Issues	Examples of Indicators
Labor rights	<ul style="list-style-type: none"> <li>• Percentage of employees who have received training on human rights.</li> <li>• Percentage of female employees in senior management positions.</li> <li>• Number of complaints or lawsuits related to human rights violations for which the organization was found at fault, resulting from unexpected circumstances or operational failures that deviate from legal or human rights requirements.</li> <li>• Employee turnover rate due to human rights violations such as employees leaving due to unsafe or unhygienic working conditions, harassment, or abuse.</li> </ul>
Community rights	<ul style="list-style-type: none"> <li>• Percentage of operations or work areas with human rights risks, and the development of risk management plans.</li> <li>• Number of complaints received and their resolution status</li> <li>• Number of repeated complaints from the same cause, related to human rights issues such as pollution emissions affecting the environment and the health of the community.</li> </ul>
Rights of Suppliers / Contractors / Business Partners	<ul style="list-style-type: none"> <li>• Percentage of suppliers who are aware of the sustainable practices issued by S&amp;P.</li> <li>• Percentage of suppliers who have received human rights training support from S&amp;P.</li> <li>• Number of suppliers who have been assessed for their human rights performance.</li> <li>• Number of incidents of supply chain disruptions or severe accidents caused by supply chain management.</li> </ul>

**Table 5** *Examples of Indicators for Monitoring and Reporting Human Rights Performance (continued)*

Human Rights Issues	Examples of Indicators
Consumer rights	<ul style="list-style-type: none"> <li>● Number of repeated complaints regarding S&amp;P's products and services arising from the same cause.</li> <li>● Number of violations of laws or regulations related to product labeling or standards concerning health, safety, social, and environmental aspects throughout the product lifecycle, including incidents of consumer rights violations.</li> <li>● Percentage of products and services that fail to provide complete information to customers or consumers as legally required.</li> </ul>

## 2.5 Procedure 5: Addressing and Remedying Impacts

To ensure that the remedy process for affected individuals is appropriate and effective in accordance with the United Nations Guiding Principles on Business and Human Rights (UNGPs), S&P should continuously monitor and assess the effectiveness of the grievance and other related processes. This ensures that stakeholders and rights holders who have been impacted are appropriately remedied. The grievance mechanism should possess the following characteristics:

- **Legitimate** – The trust must be built among stakeholders and accountability for fair grievance processes must also be ensured.
- **Accessible** – Stakeholders must be able to access the mechanism easily and S&P should assist individuals who may face barriers to access.
- **Predictable** – The process should have clear procedural steps and defined timelines for each stage. It must also clarify which issues can and cannot be addressed, and outline how outcomes will be followed up.
- **Equitable** – Rights holders should have access to the information, advice, and expertise necessary to participate fairly in the procedure.
- **Transparent** – Complainants should be informed of the progress and status of their grievance to build trust and demonstrate responsiveness and effectiveness.
- **Rights-compatible** – Remedies and outcomes must align with internationally recognized human rights.
- **A Source of Continuous Learning** – The mechanism should enable ongoing learning to improve future processes and prevent recurrence of issues.
- **Dialogue and Engagement** – Stakeholders should be consulted in designing and assessing the grievance mechanism, with dialogue prioritized as the main method for resolving and addressing concerns.

## Appendix A: International Human Rights and its Descriptions

No	Human rights	Definitions	References
1	Right to life	<ul style="list-style-type: none"> <li>Accidents during work hours resulting in employee fatalities, due to unsafe working condition</li> <li>Business conducts with government or divisions in support of wars against a specific group, or with unjust conduct</li> </ul>	UDHR 3; ICCPR6
2	Right to liberty and security (including freedom from arbitrary arrest, detention or exile)	The right to liberty and security is guaranteed to ensure the prohibition of arbitrary arrest or detention. The company may protect the rights of employees by implementing security procedures. However, this could potentially violate human rights if the company directly or indirectly threatens its employees, for example, through the actions of security officers.	UDHR 3 and 9; ICCPR 9
3	Right not to be subjected to slavery, servitude or forced labor	<p>ILO notes the issues of slave and forced labor as 'Circumstances in which individuals are forced to work, driven via violence or threats. This includes persuasive and conditional approach, such as passport confiscation or threats promising deportation.' This may also include the following topics:</p> <ul style="list-style-type: none"> <li>Setting conditions facilitating temporary slave labors</li> <li>Involving in bonded slavery</li> <li>Human trafficking</li> </ul>	UDHR 4; ICCPR 8; ILO
4	Right not to be subjected to torture, cruel, inhuman and/or degrading treatment or punishment	<p>Torture refers to the action or practice of inflicting severe pain or suffering on someone. Meanwhile, cruel and inhuman treatment is similar to torture, but to a lesser degree. Degrading refers to causing people to feel extremely humiliated. In a company's operation and its supply chain, the company could potentially violate the rights by</p> <ul style="list-style-type: none"> <li>Causing harm to people</li> <li>Conducting investigations in a coercive manner</li> </ul>	UDHR 5; ICCPR 7

No	Human rights	Definitions	References
		<ul style="list-style-type: none"> <li>• Detaining individuals with barbaric acts and violations</li> <li>• Physically and emotionally bullying individuals, which affects their livelihood and health</li> <li>• Threatening or torturing individuals</li> </ul>	
5	Right to recognition as a person before the law	This right is the right to be recognized as a person by the state in order to exercise their legal rights. However, business operations may not be involved in this right.	UDHR 6; ICCPR 16; ICMW 24; CRPD 12
6	Right to equality before the law, equal protection of the law, non-discrimination	Under the laws, all individuals should be equally treated without regards to race, nationality, gender, ethnicity, colors, religion, including any forms of disabilities. There should be no privileges, discrimination or bias.	UDHR 1, 2 and 7; ICCPR 26
7	Right to freedom from war propaganda, and freedom from incitement to racial, religious or national hatred	<ul style="list-style-type: none"> <li>• In case of political difference, business should be cautious in supporting any particular groups as this may lead to conflicts and discords or hate speech.</li> <li>• In cases which the company may create a channel or technology that enable a group of individuals to express hatred against another group.</li> <li>• In case of conducting business in a country with internal turmoil and wars, the business should behave neutrally, demonstrate no bias or support to propaganda that may encourage further hatred between nationality, ethnicity and religion.</li> </ul>	UDHR 7; ICCPR 20
8	Right to access to effective remedies	Support accessibility to remedies of various forms in a just and fair manner. For examples, providing support to migrant labors or labor groups unable to benefit from the formal justice system, in case they need facilitation in justice system.	UDHR 8; ICCPR 2



No	Human rights	Definitions	References
9	Right to a fair trial	The right to access to justice through a standard court, and it should be independent and unbiased. A company could potentially violate this right by interfering with the judicial process, for example, by bribing officers.	UDHR 10; ICCPR 14
10	Right to be free from retroactive criminal law	This right prohibits the state from conducting the criminal process in a retroactive manner. This is not relevant to business operations.	UDHR12; ICCPR 15
11	Right to privacy	<ul style="list-style-type: none"> <li>• Invasion of privacy or solitude</li> <li>• Disclose private matter resulting in another individuals' humiliation or loss of privacy</li> <li>• Disclose private matter or confidential information of an individual to the public</li> <li>• Monitoring private information</li> <li>• Access or utilize private information without permission, such as marketing company's products by utilizing customers' database without their consent</li> <li>• Selling equipment or technology that can be used to monitor or track private communication or movements of individuals</li> <li>• Mandate pregnancy test as part of the application process</li> </ul>	UDHR 12; ICCPR 17
12	Right to freedom of movement and residence	<ul style="list-style-type: none"> <li>• Restrict the freedom of movement, both directly and indirectly, such as confiscating workers' personal documents</li> <li>• Community relocation due to company activities was done unreasonably and without consent. Residents were not given enough time for consultation or compensation prior to the relocation.</li> </ul>	UDHR 13; ICCPR 12
13	Right to seek asylum from prosecution in other countries	<ul style="list-style-type: none"> <li>• Forced deportation of individuals for persecution in country that results in life-threatening dangers, such as deporting migrant labors back to country of origin, while that</li> </ul>	UDHR 14; ICMW 22; The

No	Human rights	Definitions	References
		<p>country is in a turmoil state. This is considered a violation of this right.</p> <ul style="list-style-type: none"> <li>Asylum requested may be caused by conflicts from the following matter, such as race, religion, ethnicity, political association and political opinions.</li> </ul>	1951 Refugee Convention
14	Right to have a nationality	<p>Causes of statelessness, include</p> <ul style="list-style-type: none"> <li>Complication of governmental system</li> <li>Involuntary loss of citizenship</li> <li>Statelessness due to boundary conflicts</li> <li>Legal contradiction</li> <li>Discrimination against race</li> </ul> <p>In general, citizenship will be granted on two conditions, either being born in a specific country or jus sanguinis in which citizenship is inherited from parents who are also nationality holders. If an individual is living with statelessness, their fundamental rights as generally granted from the state will be affected. This includes, right to education, right to medical treatment, etc. However, business operations may not be involved in this right.</p>	UDHR 15
15	Right of protection for the child and mothers	<ul style="list-style-type: none"> <li>Business activities may be related to risks, in which individuals under the age of 15 were working or under age of 18 in dangerous work.</li> <li>Once child labor has been identified in the company, this may affect other rights, such as right to an adequate standard of livelihood or security, right to health, or right to education, etc.</li> </ul>	UDHR 25; ICCPR 24
16	Right to marry and form a family	The company could potentially violate this right by obstructing employee's family life, such as not providing pregnancy leave or parental leave.	UDHR 16; ICCPR 23;

No	Human rights	Definitions	References
			ICESCR 10
17	Right to own property	Conduct an unfair contract between the employer and employee, resulting in deprivation of rights and/or affecting their rights to obtain assets, such as confiscation of employment deposit, etc.	UDHR 17; ICESCR 15
18	Right to freedom of thought, conscience and religion	<ul style="list-style-type: none"> <li>Company's policy prevents employees from wearing clothes or other symbols expressing their beliefs, even though these expressions did not affect the company's safety or operations.</li> <li>Company does not allow workers to follow their own religious practice at required time.</li> </ul>	UDHR 18; ICCPR 18
19	Right to freedom of opinion, information and expression	<ul style="list-style-type: none"> <li>Company's risks may occur if it operates in country that restricts citizens from expression their opinions publicly.</li> <li>When the company monitors and controls online content according to the state's preference, although the requests are against national laws and/or in contradiction to international human rights standards, especially in companies that are engaged in media business or share information or ideas to consumers.</li> </ul>	UDHR 19
20	Right to freedom of assembly	In cases where the state's and the private sector's security take actions to protect the company's property, including the use of force or dissolution of peaceful protests by local communities or labors	UDHR 20; ICCPR 21
21	Right to freedom of association	Company obstructs employees' participation or establishment of associations, such as religious association, political association, or ethnic-based association, etc.	UDHR 20; ICCPR 22
22	Right to participate in public life	<ul style="list-style-type: none"> <li>Deny employees the time to exercise their right to vote.</li> <li>Bribe political or other individuals, or exercise the company's influence to distort the election</li> </ul>	UDHR 21; ICCPR 25

No	Human rights	Definitions	References
		process, or deter independent and fair election from taking place.	
23	Right to social security, including social insurance	<ul style="list-style-type: none"> <li>Refuse to provide workers' welfare per agreement in the employment contract, in the case when there are financial compensation from accidents during work hours</li> <li>Company's proposed social welfare projects may violate human rights principle as it discriminates against certain employees.</li> </ul>	UDHR 22; ICESCR 9
24	Right to work	<ul style="list-style-type: none"> <li>Forcing employees to resign unjustly or abruptly despite what the national laws mandate</li> <li>Obstruction or deterrence from professional advancement as appropriate for the workers</li> </ul>	UDHR 23; ICESCR 6
25	Right to enjoy just and favorable conditions of work (including rest and leisure)	<ul style="list-style-type: none"> <li>Unable to identify the cause of accidents; with insufficient measures to facilitate workplace health and safety for employees.</li> <li>Company's procurement guideline was changed for the company's benefits, resulting in additional pressure to suppliers, forcing their workers to work overtime.</li> <li>Paying inadequately low wage or providing extremely limited opportunities to accommodate personal leaves or sick leaves as required by labor laws.</li> </ul>	UDHR 23 and 24; ICESCR 7
26	Right to form trade unions and join the trade unions, and the right to strike	<ul style="list-style-type: none"> <li>Obstruct or deter formation of trade union among workers or contractors.</li> <li>Refuse or neglect to recognize trade unions as permitted by labor laws, in cases where the national laws allow such assembly.</li> </ul>	UDHR 23; ICESCR 8
27	Right to an adequate standard of living (housing, food, water and sanitation)	<ul style="list-style-type: none"> <li>Provide low quality accommodation for workers</li> <li>Unable to provide adequate and sufficient sanitation for workers in the company's factories</li> </ul>	UDHR 25; ICESCR 11, 24

No	Human rights	Definitions	References
		<ul style="list-style-type: none"> <li>Expansion of company's operation results in decreased agricultural land which affects local communities in terms of food accessibility.</li> <li>Business activities cause pollution or threaten existing water resources, significantly affecting the local community's access to clean drinking water.</li> </ul>	
28	Right to health	<ul style="list-style-type: none"> <li>Pollution from business operations may cause negative impacts to workers' health and/or surrounding communities, especially with vulnerable groups (e.g., women, children, migrant workers, disabled people, elder people, LGBTQ+, etc.).</li> <li>Selling products that are harmful to consumers' health.</li> <li>Not adhering to appropriate health and safety standards, leading to negative impacts on the long-term health of the workers.</li> </ul>	UDHR 25; ICESCR 12
29	Right to education	<ul style="list-style-type: none"> <li>Employ child labors in business activities or supply chain, depriving these children from their education as entitled to them.</li> <li>Limit accessibility or damage facilities for education through infrastructure projects or other projects of the company</li> </ul>	UDHR 26; ICESCR 13 and 14
30	Right to take part in cultural life, benefit from scientific progress, material and moral rights of authors and inventors	This right protects individuals' inherent way of life and culture, including their ability to participate in knowledge development. For example, individuals have the right to inherit their culture, beliefs, and language to the next generation, and they have the right to benefit from scientific progress that might affect them as individuals. However, business operations may not infringe upon these rights.	UDHR 27; ICESCR 15
31	Right to self-determination and natural resources	<ul style="list-style-type: none"> <li>Any activities on land that are important to local communities living in the areas. Some lands may have been unfairly and forcefully</li> </ul>	UDHR 21;

No	Human rights	Definitions	References
		<p>acquired with no consultation to local communities.</p> <ul style="list-style-type: none"> <li>Any business activities with impacts to indigenous group's livelihood, whether through acquisition, construction, or operations that could result in negative effects on the right to self-determination of indigenous people.</li> </ul>	ICCPR 1; ICESCR 1
32	Right of detained persons to humane treatment	This is the right of detained people when they are in detention. For example, the right not to be tortured, the right to be treated humanely, the right to hear the judicial process, the right to protect themselves and consult with a lawyer, the right to meet their family, the right not to be forced into a confession, etc. A private entity contracted to build detention facilities for the government may contribute to the violation of this right.	ICCPR 10
33	Right not to be subjected to imprisonment for inability to fulfil a contract	This is the right not to be subjected to imprisonment for inability to pay off debts, which may not involve private entities.	ICCPR 11
34	Right of aliens due process when facing expulsion	This is the right to guarantee that foreigners will be included in the judicial process before expulsion, which may not involve private entities.	ICCPR 13
35	Rights of minorities	<p>Issues related to minorities comprise</p> <ul style="list-style-type: none"> <li>Ethnicity</li> <li>Race</li> <li>Social class</li> <li>Religion</li> <li>Language group</li> <li>Gender and minorities in various genders</li> </ul>	ICCPR 27

Remarks: UDHR Stands for Universal Declaration of Human Rights  
 ICCPR Stands for International Covenant on Civil and Political Rights  
 ICESCR Stands for International Covenant on Economic, Social and Cultural Rights  
 ILO Stands for International Labour Organization  
 ICMW Stands for International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families  
 CRPD Stands for Convention on the Rights of Persons with Disabilities  
 The 1951 Refugee Convention

## Appendix B: General Definitions

Terminology	Description
Rights Holders	Individuals or groups who are directly or indirectly impacted by the company's business operations, have any vested interests in the business, or hold influence over individuals that may affect the company's operations. This includes customers, business partners, employees, and local communities.
Employees	All employees at all levels, including both permanent and temporary employees involved in the company's operations.
S&P's Own Operations	The business operations of S&P Syndicate Public Company Limited, including its affiliates, subsidiaries, and related companies under S&P's control.
Supplier	Individuals or organizations that have business relationships with the company, including those involved in the procurement of product and services, as well as product distribution, that are related to the company's operations.
Business Partners	Individuals or organizations that have a business relationship with the company through collaboration such as raw material sourcing, manufacturing, distribution, trade cooperation, or other business relationships that support the company's operations.
Vulnerable Groups	Individuals or groups at high risk of rights violations or those who cannot access fundamental rights equally due to various factors such as social and economic status, or health conditions. These groups include the elderly, children and youth, women, pregnant women, persons with disabilities, ethnic minorities, migrant workers, third-party contracted workers, and LGBTQI+.
Child Labor	Employing children in a manner to work to the extent that they lose their childhood, undermining their potential and self-esteem, which poses a threat to their physical and mental development. This also includes work that endangers a child's mental, physical, social, and moral well-being. Additionally, it creates barriers to education by depriving children of learning opportunities, forcing them to drop out permanently or balance work and school, resulting in long working hours and heavy labor.
Forced Labor	All work or service which is exacted from any person under the threat of a penalty and for which the person has not offered himself or herself voluntarily.

Terminology	Description
Human Trafficking	Recruitment, transportation, transfer, harboring, or retaining individuals through coercion, threats, deception, or the use of force with the intent of exploiting them.
Indigenous Peoples	A group with smaller populations compared to the majority in a society and are often distinguished by unique characteristics such as language, culture, religion, or traditions. Indigenous people preserve and develop their cultural identity and heritage to pass on to future generations.
Migrant Workers	Individuals who relocate from their place of residence to a new location for employment opportunity, either within their own country or across borders. Those moving within their own country are referred to as "domestic migrant workers," while those working abroad are called "international migrant workers."
Minorities	Population groups that are distinct from the ethnic group of a country, often smaller in number and differing in ethnicity, religion, language, or culture from the majority population.
Freedom of Association and Collective Bargaining	A fundamental labor right recognized by the International Labour Organization (ILO) conventions. Freedom of association refers to workers' right to form or join trade unions without intimidation or discrimination. Collective bargaining is the process through which trade unions and employers negotiate to establish fair and appropriate working conditions and employment terms.
Equal Remuneration	The principle that male and female should receive equal pay under the work with the same value regardless of gender.
Non-Discrimination	A principle ensuring that all individuals are treated equally without discrimination or bias of any kind. This includes discrimination based on race, color, sex, language, religion, political opinion, social status, property, birth, disability, age, marital and family status, sexual orientation, and gender identity.
Human Rights Risk Mitigation	Actions taken to reduce the likelihood of negative human rights impacts in the future. This involves assessing risks and implementing preventive measures to avoid or minimize potential risks.
Mitigation Actions	Actions taken to reduce the scope and impact of human rights violation that have already occurred as a result of the organization's activities or operations.



Terminology	Description
Remediation Actions	Process taken by a company when a company caused or contributed to adverse human rights impacts (actual violations) and serves as a mechanism to ensure that affected individuals receive effective remediation. The purpose of remediation actions is to restore individuals or groups affected by the company's business activities to their situation prior to experiencing the impact. If full restoration is not possible, compensation or other forms of remedy may be provided, such as financial compensation, restitution of property, or criminal or administrative penalties, such as fines, along with preventive measures to prevent recurrence.

## References:

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- 7) International Labour Standards on Migrant Workers' Rights [https://www.ilo.org/sites/default/files/wcmsp5/groups/public/@asia/@ro-bangkok/documents/publication/wcms\\_bk\\_pb\\_187\\_th.pdf](https://www.ilo.org/sites/default/files/wcmsp5/groups/public/@asia/@ro-bangkok/documents/publication/wcms_bk_pb_187_th.pdf)