



Human Rights Risk and Impact Assessment

The Human Rights Risk and Impact Assessment

The Human Rights Risks and Impact Assessment (HRRIA) has been developed based on the United Nations Guiding Principles (UNGP) on Business and Human Rights and is scheduled to be reviewed at least every 3 years. It is intended to be verified identify and assess potential human rights risks in the company's activities and value chain, review and update the plan annually, as well as respect the human rights of stakeholders in accordance with international guidelines to prevent potential risks and impacts of violations. The processes are as follows:



1. Scoping and Identifying Human Rights Risks



We identify actual and potential human rights risks associated with our business activities throughout the value chain, including new business relations i.e. mergers and acquisition, and joint ventures. We also evaluate potential human rights risks in the energy sector through peer benchmarking, and consider risks based on geography and international guidelines. Once the risks are identified, we match them with relevant stakeholders within our scope including employees, suppliers/contractors, customers, local communities, as well as vulnerable groups. The actual and potential human rights issues are considered in risk identification process are as follows:

Employee Practices	Community Practices	Customer Practices	Supplier Practices
<ul style="list-style-type: none">Working ConditionOccupational Health and SafetyDiscrimination and Harassment (including Equal Remuneration)Freedom of Association and Right to Collective BargainingIllegal Forms of Labors¹Data Privacy	<ul style="list-style-type: none">Community Health and SafetyStandard of LivingLand Acquisition and Forced Re-settlement	<ul style="list-style-type: none">Customer Health and SafetyData Privacy	<ul style="list-style-type: none">Occupational Health and SafetyWorking ConditionDiscrimination and Harassment (including Equal Remuneration)Vendor DiscriminationIllegal Forms of Labors¹Data Privacy
Security Management			

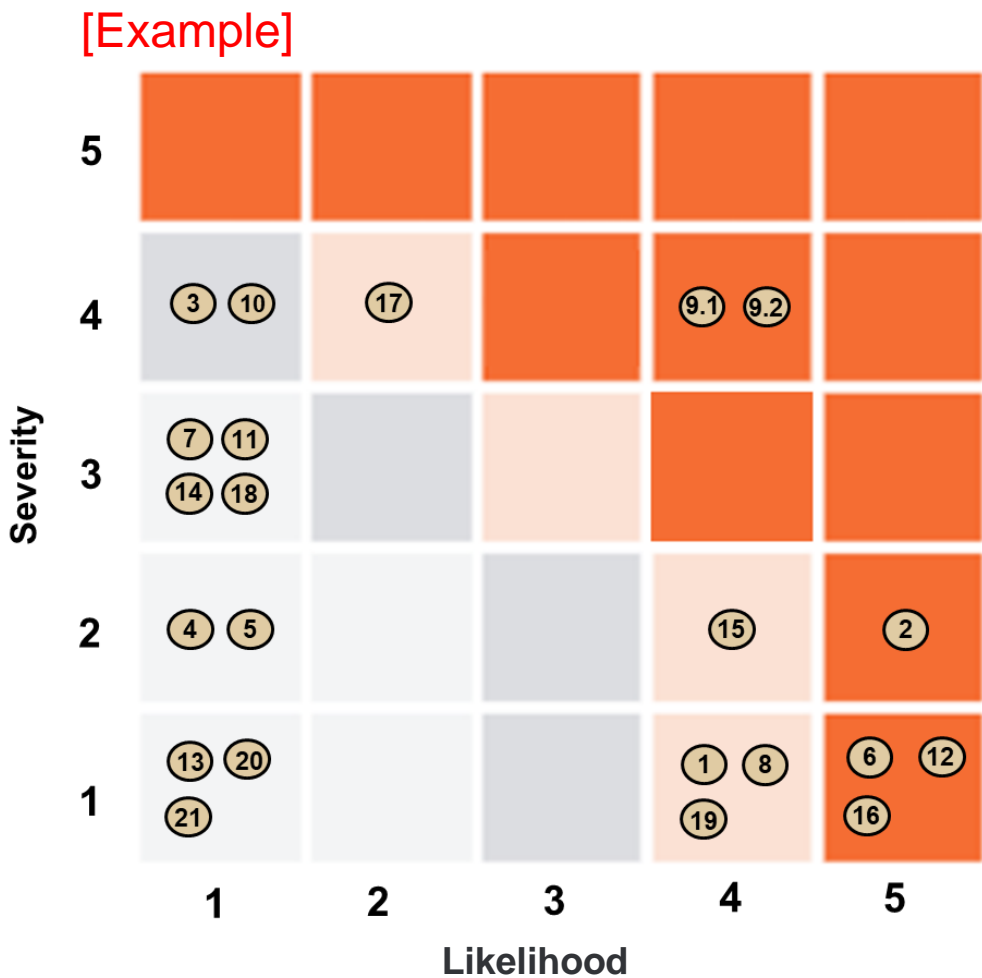
¹Illegal Forms of Labors are included child labour, migrant workers, human trafficking, and forced labour

Vulnerable Groups



2.Assessing Impacts

To evaluate the potential impacts of each human rights issue, we mapped them onto a risk matrix using our assessment criteria — Severity (scale, scope, irremediability) and Likelihood (frequency or probability). This process provides a baseline of Inherent Risk before applying any mitigation measures, enabling us to identify key priorities and areas requiring urgent attention.



[Example]

No	Human Rights Issues
Employee Practices	
1	Working Condition
2	Occupational Health and Safety
3	Discrimination and Harassment (Including Equal Remuneration)
4	Illegal forms of labors
5	Freedom of association and Right to collective bargaining
6	Data Privacy/ Cybersecurity
7	Security Management/ Security Forces
Supplier/ Contractor Practices	
8	Working Condition
9	Occupational Health and Safety (OHS)
10	Discrimination and Harassment
11	Illegal forms of labors
12	Data Privacy/ Cybersecurity
13	Vendor Discrimination
14	Security Management/ Security Forces
Community Practices	
15	Health and Safety
16	Standard of Living
17	Land acquisition and forced resettlement
18	Security Management/ Security Forces
Customer Practices	
19	Customer Health and Safety
20	Data Privacy/ Cybersecurity
21	Security Management/ Security Forces

2.Assessing Impacts

1.Scoping and
Identifying human
rights risks

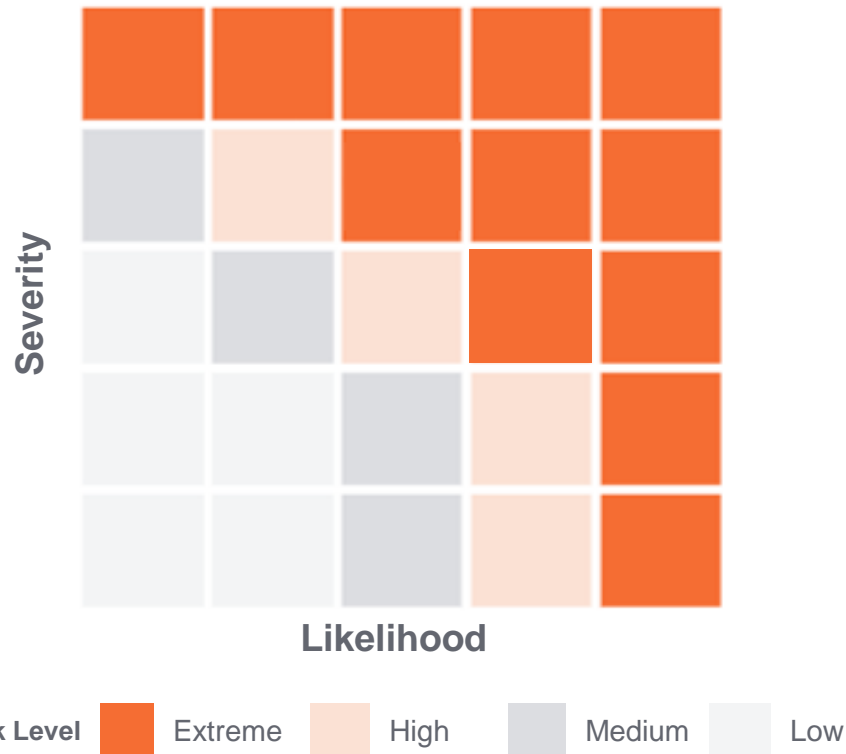
2.Assessing
Impacts

3. Implementing
impact mitigation
and management

4. Report and
Evaluation

Assessing impacts and the significance of the human rights issues based on its severity and likelihood as follows

Risk Matrix



Risk Matrix Adapted from:
(1) [The Human Rights Risk and Impact Assessment \(bgrimmpower.com\)](#)
(2) [B+HR HRDD Handbook](#)

Risk Criteria

Severity	<p>Severity of the impact relies 3 components:</p> <ul style="list-style-type: none"> Scale (<i>seriousness of impact</i>) Scope (<i>how many people are affected or will be affected</i>) Irremediability (<i>difficulty to restore the people impacted to the condition before impact</i>) <p>In the event of an incident, these 3 components should be assessed based on the actual circumstances, taking into account existing measures that have been managed or addressed, but not considering any additional measures that have not yet been managed from the incident. This is to reflect the actual severity of the situation.</p> <p>Severity level correlate with risk or human rights impact from the worst case (the most severe case).</p>
Likelihood	<p>Likelihood is the probability or frequency of the negative impacts depending on the context or condition of risks or impacts.</p> <p>Likelihood level is considered from 2 perspectives:</p> <ol style="list-style-type: none"> For events that have occurred in the past: The likelihood is assessed based on the frequency of those events, along with the consideration of additional measures to evaluate the frequency of future occurrences. For events that have not occurred in the past: The likelihood is assessed based on the forecasted probability of the issue, combined with an evaluation of existing measures to estimate the likelihood of future occurrences.

2.Assessing Impacts

1.Scoping and
Identifying human
rights risks

2.Assessing
Impacts

3. Implementing
impact mitigation
and management

4. Report and
Evaluation

Human rights risk and impact assessment criteria

Severity

•Very High

- **Scale:** Fatality, disability
- **Scope:** All (100%) affected.
- **Irremediability:** Impossible.

•High

- **Scale:** High H&S, 15-30 days lost.
- **Scope:** Most (>50%) affected.
- **Irremediability:** >5 years.

•Medium

- **Scale:** Moderate H&S, 3-14 days lost.
- **Scope:** Groups (>25%) affected.
- **Irremediability:** 3-5 years.

•Low

- **Scale:** Low H&S, 1-2 days lost.
- **Scope:** Some (≤25%) affected.
- **Irremediability:** 1-3 years.

•Very Low

- **Scale:** Minor H&S, no lost work.
- **Scope:** Few affected.
- **Irremediability:** <1 year.

Likelihood

•Very Likely

- Occurs all the time (several times/year or every year)

•Likely

- Occurs very often (once in more than 1-3 years)

•Moderate

- Occurs moderately (once in more than 3-5 years)

•Unlikely

- Occurs rarely (once in more than 5-10 years)

•Very Unlikely

- Never occurred in business; occurred in sector.

3. Implementing Impact Mitigation and Management

1. Scoping and
Identifying human
rights risks

2. Assessing
Impacts

3. Implementing
impact mitigation
and management

4. Report and
Evaluation

After addressing the inherent human rights risks, we implement the Impact Mitigation and Management process to evaluate the specifics of potential or existing risks. This involves identifying activities within the business value chain and relevant stakeholders, enabling us to contemplate and establish guidelines for mitigation of each issue in a direct and efficient manner

[Example]

Human Rights Issues: Community Standard of Living

- Power Plant A, B and C - (Own Operation)

Actual/ Potential Human Rights Risks

Actual cases:

- Actual case detail
- Actual case detail

Potential case:

- Potential case detail
- Potential case detail

Relevant Human Rights

- Right to life
- Right to access to effective remedies
- Right to an adequate standard of living
- Right to health
- Rights of minorities

Mitigation Measures

Policy/Guideline:

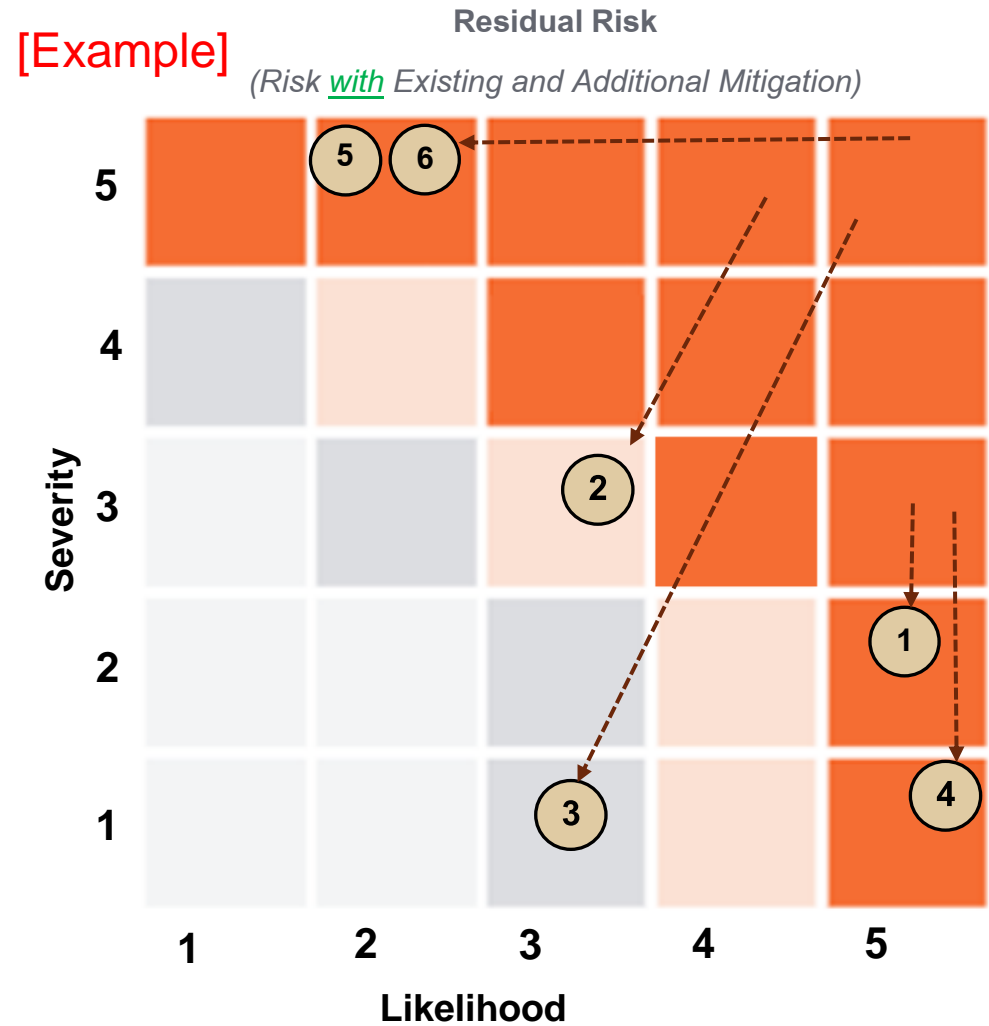
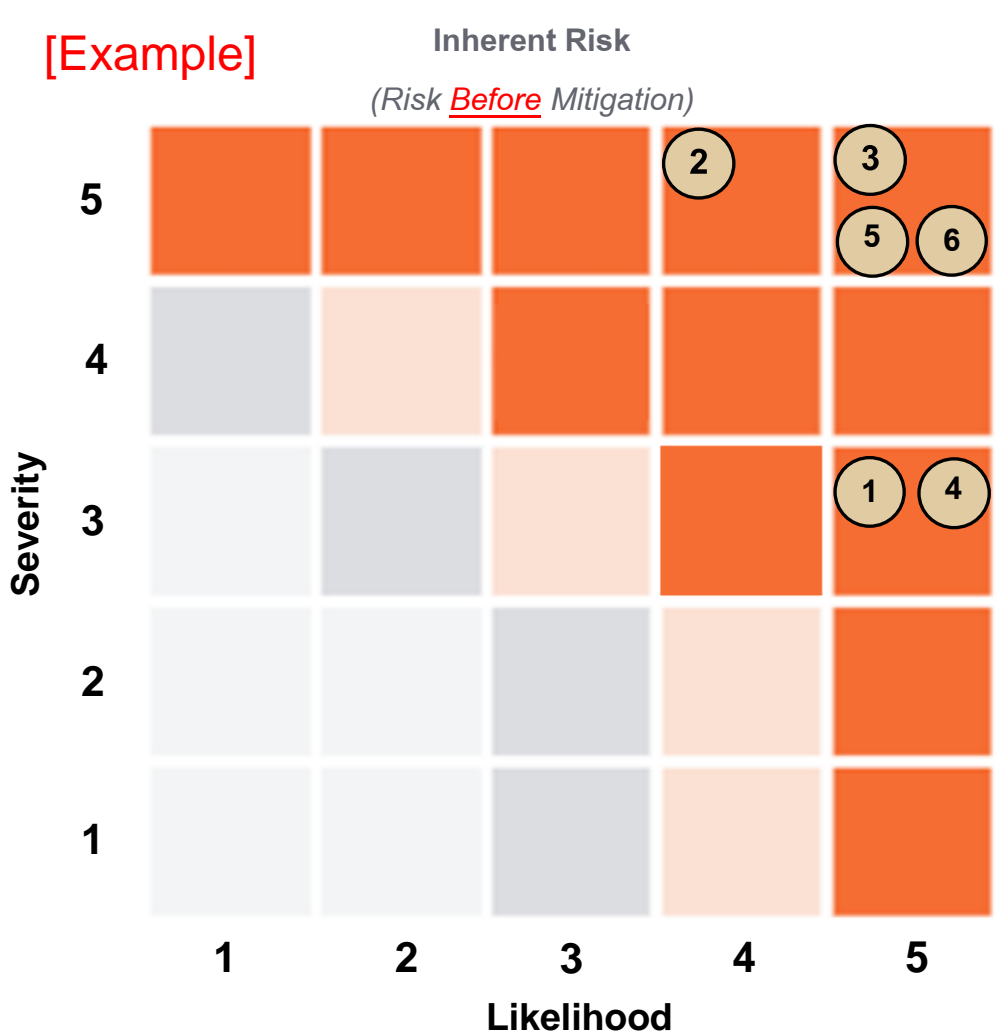
- Human Rights Policy
- Code of Conduct
- Complaint and Whistleblowing Policy
- Occupational Health, Safety and Environment Policy (OHS&E)
- Social and Community Development Strategy

System/Approach/Practice:

- Human rights complaint channels
- Inspection and follow-up of complaints
- Penalties for officers who non-compliance with the policy
- Comply with FERC license requirements
- Engage with local stakeholders through consultations and agreements.
- Perform hydrological studies to maintain fair water distribution.
- Develop and implement water management policies with transparency
- The CSR team communicates with the affected community, emphasizing the matter with community leaders, regarding the diversion of water for use within the company's premises and informs them to avoid using the area for cultivation or any activities requiring water during the dry season*
- Provided tree saplings as a replacement for cassava, which contributed to soil degradation*

3. Implementing Impact Mitigation and Management

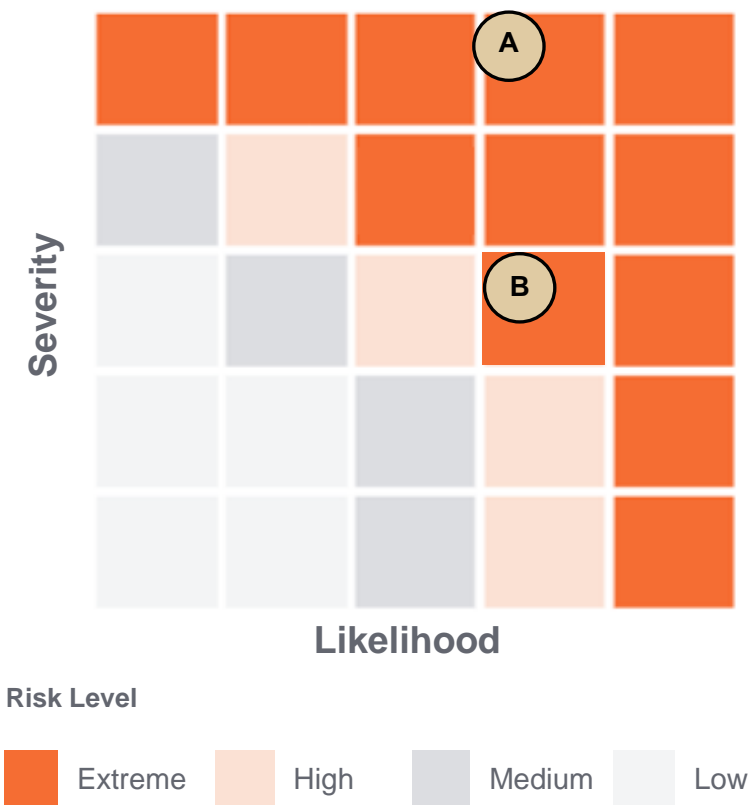
This approach helps us understand the effectiveness of current controls and prioritise actions for issues that remain at high risk.



4. Report and Evaluation

In the final step, Report and Evaluation, we transparently disclose the results of our human rights assessment process — including identified salient human rights issues and corresponding mitigation and remediation actions — based on the comprehensive steps conducted. This disclosure is made available on our [Human Rights webpage](#), and will be updated annually if there are any changes or new findings.

[Example]



Salient Human Rights Issues

(Extreme)

- A. Human rights issues
- B. Human rights issues

Mitigation and Remediation Actions

Human rights issues	Desription	Activity at risk	Stakeholders	Mitigation and remediation actions
A:Human rights issues	Descriptions of potential or actual risks	Activities in the business value chain such as construction or transmission	Related stakeholders	Our mitigation and remediation actions
B:Human rights issues	Descriptions of potential or actual risks	Activities in the business value chain such as construction or transmission	Related stakeholders	Our mitigation and remediation actions